



DISCUSSION PAPER: ENVIRONMENTAL TAXES IN AUSTRALIA - EXPERIMENTAL NEW STATISTICS

AUSTRALIA

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I N Q U I R I E S

For further information about these and related statistics, contact the National Information and Referral Service on 1300 135 070.

NOTES

ABBREVIATIONS

ABS	Australian Bureau of Statistics
ANZSIC	Australian and New Zealand Standard Industrial Classification
GDP	gross domestic product
GFCF	gross fixed capital formation
GFS	Government Finance Statistics
GHG	greenhouse gas (emissions)
GST	goods and services tax
HFCE	household final consumption expenditure
I-O	input-output
IVA	industry value added
MRRT	Mineral Resource Rent Tax
OECD	Organisation for Economic Co-operation and Development
PRRT	Petroleum Resource Rent Tax
SEEA	System of Environmental-Economic Accounting
SNA	System of National Accounts
UN	United Nations

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SUMMARY

According to the United Nations (UN) System of Environmental–Economic Accounting (SEEA), environmental taxes are those taxes which have a tax base with a proven negative impact on the environment (SEEA 2012 paragraph 4.150), thereby increasing the price on activities and products that are harmful to the environment. They encourage consumers and producers to adjust their consumption and production patterns to achieve cost reductions and better environmental outcomes. Monitoring these taxes can provide useful information for assessing how economic instruments can achieve these changes.

As environmental taxes are only one type of environmental economic instrument it is important to take note of other measures that can be used alternatively or in combination with the taxes. Other such instruments are e.g. subsidies, grants or tax expenditures. However, these instruments are not covered in this discussion paper.

Environmental taxes in Australia consist of taxes on transport and energy. Taxes on energy include, for example, taxes on fossil fuels for transport and emission trading schemes. Taxes on transport include, for example, stamp duties and registration taxes. No taxes falling under the category of resources or pollution are levied in Australia.

At present there is no statistical information available which identifies and quantifies environmental taxes in Australia. This paper addresses this gap, and outlines in general how environmental taxes, in the first instance, are levied through the population, economic activities and its link to the environment. Estimating the effect of a tax, e.g. how much of the tax is passed on to the buyers is not part of this discussion paper.

These experimental results show that in 2010–11 Australia's environmental taxes amounted to approximately \$26 billion, and accounted for around 2% of Gross Domestic Product (GDP) and 7% of total tax revenues. The environmental tax share of total tax revenues has increased over the past 10 years. Industry pays 67% of total environmental taxes, while households account for the remainder (33%). With regard to energy taxes paid by industry, Manufacturing (ANZISC Division C) accounted for the highest percentage (39% of total energy taxes paid by industry), while Services (ANZSIC Divisions F–H, J–S) accounted for the highest percentage for transport taxes (62% of total transport taxes paid by the industry).

The main data source for the calculation of environmental taxes is the Australian Bureau of Statistics (ABS) publication Government Finance Statistics (GFS) (cat. no. 5506.0), complemented by data from the Australian Taxation Office, the Department of Sustainability, Environment, Water, Population and Communities, and other sources. The methodology traces tax revenue to the taxpayer, by using industry and household specific information. Reassigning energy taxes to the taxpayer requires information from the ABS *Energy Account, Australia* (cat. no. 4604.0). For the reassignment of transport taxes back to taxpayers, statistics on gross fixed capital formation and household final

SUMMARY *continued*

consumption expenditure on vehicles was sourced from the ABS *Australian System of National Accounts* (cat. no. 5204.0). Tax credits have been taken into consideration in the methodology based on the amount of tax credit and fuel prices.

The ABS welcomes any feedback on the usefulness of presenting environmental taxes by industry and households in the context of policy formation, evaluation and informing the community.

PURPOSE

The purpose of this paper is to provide statistics and information for environmental taxes, as one type of market-based instrument. It excludes discussions on other instruments such as e.g. fees, licenses and subsidies.

This paper provides background information on environmental taxes, with the intention to include statistics on environmental taxes in a new annual publication *Australian System of Environmental Economic Accounts* (cat. no. 4613.0). As part of the development process for this new publication, this paper has evaluated different data sources, price information and administrative data to develop an easily repeatable and cost-effective methodology to provide annual estimates of environmental taxes.

BACKGROUND

In May 2012, the ABS published experimental sub-sets of environmental tax revenues in *Completing the Picture – Environmental Accounting in Practice* (cat. no. 4628.0.55.001). These statistics are compiled according to the SEEA Central Framework. As such they provided comparable and harmonised statistics with the rest of the world.

Statistics on environmental taxes have the potential to affect environmental policy and decision-making. In particular, environmental taxes can be used to achieve improved outcomes for the environment as well as an incentive for innovation (OECD, 2010).

Traditionally, economic statistics have been compiled using the System of National Accounts (SNA) framework. Emerging environmental issues such as climate change, depletion of natural resources, chemical use and waste management have driven the development of an additional framework, the SEEA, over the past 20 years. The SEEA is founded on, but also extends, the SNA.

MARKET-BASED INSTRUMENTS

Market based instruments are widely used by governments to influence social and economic behaviour with taxation being a typical example. Other types of instruments are subsidies, rebates, qualitative legislation and voluntary agreements (Whitten et al, 2004). Statistics on the environmental aspects of these types of instruments are important to monitor and evaluate the response undertaken by government to mitigate or adapt to the pressure on the environment. Statistics on environmental subsidies, environmental fees and charges are currently being developed in Australia. Appendix 1 outlines the environmental economic transactions between institutional sectors as recommended by SEEA.

Market based instruments are usually applied to influence social and economic objectives, such as home ownership, employment, economic growth and price stability. Both their implementation and control depend on the policy objective of the government and, in combination with voluntary agreements, whether it is applied

MARKET-BASED
INSTRUMENTS
continued

through revenue collection (i.e. taxes) or expenditures (i.e. subsidies, grants and tax expenditures) of the government (Weil, 2008).

Environmental taxes are sometimes analysed as a mean to price environmental externalities, such as pollution. Implementing environmental taxes can effectively internalise an externality, whilst providing incentives for innovation to reduce the impact on the environment. This is an important factor when seeking new and cleaner solutions in response to the price put on pollution. It also changes the market dynamics for businesses and society in searching out the lowest-cost option.

Environmental taxes, sometimes with other information, can be used to research and analyse a number of issues, including:

- From a fiscal perspective: to monitor the revenue stemming from environmental taxes compared to other taxation.
- From a distributive perspective: to monitor the distribution of environmental taxes among tax payers as well as viewing changes over time as taxation policy changes.
- From an allocation efficiency perspective: to monitor the extent of the internalisation of negative environmental externalities (including whether the tax reflects the price of an environmental attribute) and the polluter-pays-principle.
- From an incentive perspective: to monitor any impact on pollution levels, resource consumption, other changes in consumption behaviour and the development of new technologies and innovations. This could include the estimation of price elasticity.

By bringing environmental taxes together it is possible to use input-output (I/O) models to investigate impacts in society of new taxes on the environment. Different equilibrium models can also be used to model different scenarios and assess efficiency costs and benefits of environmental policies.

Linking statistics on environmental taxes to other environmental charges, fees and other transfers like subsidies and grants could be used to provide a more holistic view of the incentives to change environmental behaviour.

INTRODUCTION

In the 2008 SNA a tax is defined as "...compulsory, unrequited payments, in cash or in kind, made by institutional units to government units" (2008 SNA, paragraph 7.71). The tax revenue should enter the general budget of the government unit. Note that whenever there is a service given from the government unit to an individual unit in return for a payment, it would instead constitute a fee or a charge. Consequently those are not included in the tax statistics.

WHAT IS AN ENVIRONMENTAL TAX?

The definition of an environmental tax is: "a tax whose tax base is a physical unit (or a proxy of it) of something that has a proven specific negative impact on the environment." (SEEA 2012 para. 4.150). This means that the statistics are compiled on the basis of the tax on a good or a production process. It is important to note that, in general, payments on the extraction of minerals or energy resources are not included since these types of payments are recorded as payments on rent (i.e. payments for services).

Environmental taxes include taxes on production and imports, capital taxes and current taxes on income and wealth. Environmental taxes are presented according to four broad categories: energy, transport, pollution and resources. The environmental taxes currently levied in Australia are:

- Energy (including taxes such as carbon) and
- Transport (including taxes such as stamp duties).

Pollution and resource taxes are currently not legislated in Australia.

STATISTICAL TREATMENT OF TAXES, CHARGES AND FEES

The System of National Accounts (SNA) defines a tax as unrequited while fees or charges render a service in return. However, the boundary between taxes and payments of fees and charges for services rendered is not always clear-cut. For example, if the service given in return does not match the payment provided (e.g. operation of motor vehicles) then the payment is treated as a tax rather than a fee.

It is worth noting the renewable energy certificates and the carbon pricing mechanism which are treated as a tax on production as there is no service being provided.

A charge imposed as a tax (e.g. payments for future cleaning of marine oil spillages) is treated as a charge rather than a tax because future service is being provided in case of emergency.

LIMITATIONS OF SCOPE

There are certain payments to the government that relate closely to the environment, but are not within scope of an environmental tax. To be classified as an environmental tax, it must:

- be considered a tax according to the definitions of the SNA, and
- have the appropriate tax base according to the definitions of the SEEA.

LIMITATIONS OF SCOPE

continued

In particular, neither the name used to describe the payment nor the purposes for which the revenue raised may be used are relevant in determining whether it is an environmental tax.

Therefore, payments that are not based on a physical unit with a negative impact on the environment are not considered environmental taxes. These include local government rates (e.g. municipal rates), land taxes and stamp duties on transfer of land, rents on non-renewable natural resources (such as the Petroleum Resource Rent Tax (PRRT) and the Minerals Resource Rent Tax (MRRT)). The Goods and Services Tax (GST) is also excluded, but for different reasons as explained below.

The three taxes on land (the local government rates, the land tax and the stamp duties on transfer of land) are all levied on either the value of buildings, the value of unimproved land or its improved status (Henry review 2010). As the tax base is either a property or land itself there is no tax base with a proven negative impact on the environment.

Rents on non-renewable resources (such as fossil fuels like coal) exist where the proceeds from the sale of resources exceed the cost of exploration and extraction, including a required rate of return to compensate for factors of production (labour and capital). Examples include the PRRT and the MRRT which are profit based taxes. The tax base for these taxes is not the natural resource but on the sales, and therefore excluded from environmental taxes.

In 2010–11, combined, these taxes total just below \$21billion¹. If the tax base, i.e. the structure, of these taxes were to change in the future they would potentially fall under the definition of an environmental tax.

The third type of tax excluded from the concept of environmental taxes is the GST. The SEEA explains that in general the GST has no influence on the relative prices in the same way that other taxes on environmental tax bases do as many payers can receive a corresponding GST credit (SEEA 2012 para. 4.157). In an Australian context, GST is not levied on all goods and services. For example, basic food, health and medical care, education and charitable goods are GST free. As such they will influence the relative prices to a certain extent. However, few, if any, of these goods are considered as an environmental harmful physical entity and they would not influence the relative price for environmentally harmful goods or services and therefore excluded.

While non-deductible GST can be included on for example fuel duty paid, total GST is excluded in practice as it is not possible to separate out the environmental component of the GST.

These exclusions are also a matter of international convention. If they were to be included then world-wide comparisons would be difficult, especially with countries that do not have, for example, sub-soil assets or other minerals. It is possible to show these types of transfers separately, in conjunction with environmental taxes, as related tax revenues (such as in Table 2 later).

¹ Land taxes, municipal rates, other taxes on immovable property and the PRRT according to ABS cat. no. 5506.0 and the ATO.

THE CLEAN ENERGY
LEGISLATIVE PACKAGE

The Clean Energy Legislative Package, a new market-based incentive with relevance to the environment, was implemented in legislation from 1 July 2012. The legislation includes a carbon pricing mechanism by eventually putting a cap on certain limits of greenhouse gas emission allowed into the atmosphere. The anticipated effect is that the market will adjust production patterns and drive new clean energy innovations forward.

The scheme is expected to apply to 294 facilities in the first year. These entities will be obliged to surrender emission units in respect of their carbon pollution. Initially, the emission units are issued at a fixed price (\$23/tonne of carbon released into the atmosphere) but in 2015 the mechanism will move toward market based pricing and by 2019 be traded freely on the market.

From 2015 onwards it will be possible to utilise international carbon markets (for example the European Emission Trading System) when meeting relevant obligations. However, at least half of the compliance obligations must make use of domestic permits or credits.

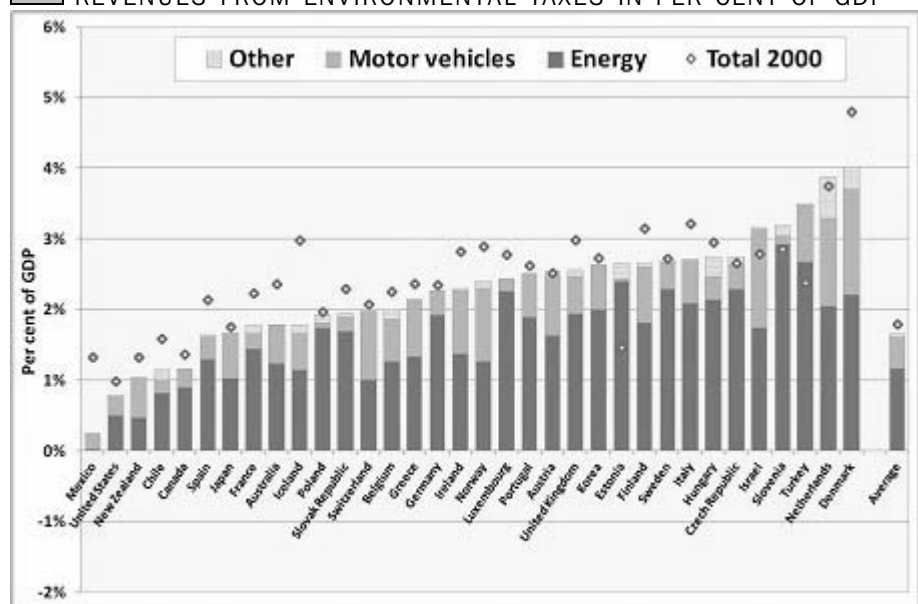
The ABS national accounts will incorporate the financial flows as a tax on production ABS Information Paper: *Recording emissions reduction schemes in ABS statistics* (cat. no. 5257.0.55.001) and the first quarterly results (September quarter) to be published in the December 2012 issue of *Australian National Accounts: National Income, Expenditure and Product* (cat. no. 5206.0). This tax would be included in potential future statistics on environmental taxes as a tax on energy.

OECD

A recent publication described how environmental taxes within the OECD countries are becoming more widely used (OECD 2010). It explained that the vast majority of environmentally taxes do not raise significant revenues (on average, just below 2 per cent of Gross Domestic Product (GDP)) for governments, and that they do not represent a major revenue source.

Figure 4.1: Revenues from environmental taxes in per cent of GDP, by tax base, by OECD country Total year 2000 and Other, Motor vehicles and Energy year 2009.

4.1 REVENUES FROM ENVIRONMENTAL TAXES IN PER CENT OF GDP



Source: OECD 2011

EUROPE

In Europe, statistical offices are now obliged to report statistics on environmental taxes by industry and households to Eurostat². A regulation was adopted in 2011 which referenced environmental accounts (EU Regulations 691/2011) and included the reporting of atmospheric emissions³ and environmental taxes by industry and material flow accounts by products.

In 2009, the average tax revenue for environmental taxes for EU-27⁴ was 2.4 per cent of GDP (Eurostat 67/2011).

² The statistical office of the European Union

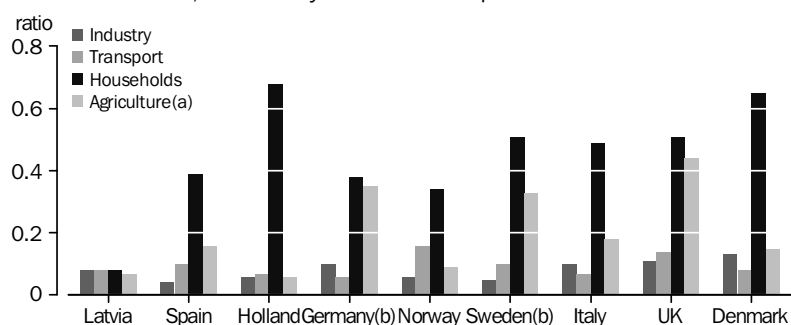
³ Such as GHG (CO₂, CH₄, N₂O, SF₆ and HFC), particulates (PM2,5 and PM10) acidic pollutants (SO₂, NH₃) and other pollutants such as CO, NO_x, NMVOC and VOC

⁴ Excluding Norway, Iceland, Switzerland, the Balkan countries and Turkey

EUROPE *continued*

In Europe, businesses and households share energy taxes paid (Figure 4.2). It should be noted however that in general, all European countries exempt the use of energy by industries in the production process from taxes.

4.2 ENERGY TAXES PER ENERGY CONSUMPTION BY EUROPEAN COUNTRY, Euros by tonne oil equivalents 2007



(a) Includes Agriculture, forestry and fishing

(b) Data is for 2006

Note: An extract of European countries

Source: Eurostat: SIF 67/2010

EMISSION TRADING
SYSTEM IN EUROPE

In 2005, the European Union Emissions Trading System (EU ETS) was launched. It is a trading system that puts a limit on the total amount of carbon dioxide (CO₂) and nitrous oxide (N₂O) emissions that can be emitted by factories, power plants and other installations in the system. Within this cap, companies receive emission allowances which they can sell to or buy from one another as needed.

At the end of each year each company must surrender enough allowances to cover all its emissions, otherwise heavy fines are imposed. In addition, companies that reduce their emissions through innovations and developments, and have excess allowances, can choose to keep the excess to cover future needs or sell them to another company that is short of allowances. This flexibility means that emissions tend to be cut where it is the most efficient to do so.

The total number of allowances is reduced over time so that total emissions must fall if companies wish to avoid the heavy fines. The scheme expanded in 2012 to cover airlines, and will continue to expand in 2013 to include petrochemicals, ammonia and aluminum industries, and also additional gases. As a result there will be more allowances available to cover these additions.

The European System of Accounts only recently made a decision on how to record financial transactions relating to this trade of emissions, so historical European data are limited. There are projects running this year (2012) in several European statistical offices (e.g. in Germany, Netherlands, Sweden and Denmark) focused on adjusting emission statistics and the national accounts to reflect these transactions.

INTRODUCTION

The statistical framework used in the compilation of environmental taxes is the SEEA 2012. As such, the general principles, rules and guidelines of the 2008 SNA are followed. Three major principles include:

- Correctly classify taxes as distinct from fees or charges. This avoids overstating tax revenue and aligns with government finance statistics on tax revenues⁵. This principle also applies with regard to separating rent on natural resources from environmental taxes.
- Apply accrual accounting so that revenues entering the government system are adjusted to show the time of activity regardless of when the payment was made⁶.
- Distinguish transactions made by residents and residents of other economies (2008 SNA paragraph 2.20). This is not currently possible in Australia.

TYPE OF ENVIRONMENTAL TAXES INCLUDED IN ESTIMATES

Australia has a federated taxation system so it is necessary to cover both Commonwealth taxes and state taxes.

Table 5.1 describes different environmental taxes within Australia. Excise on petroleum for heavy vehicles and import duties on luxury cars are Commonwealth taxes while the remaining taxes are state taxes. More information on the differences in taxes between states and territories can be found in the NSW Treasury publication (NSW Treasury, 2011).

The *Renewable Energy (Electricity) Act 2000*, the *Renewable Energy (Electricity) (Large-scale Generation Shortfall Charge) Act 2000*, the *Renewable Energy (Electricity) (Small-scale Technology Shortfall Charge) Act 2010*, and the *Renewable Energy (Electricity) Regulations 2001* define the requirements of the Large-scale Renewable Energy Target and Small-scale Renewable Energy Scheme. The scheme requires purchasers of electricity to buy a certain amount of electricity from renewable sources such as wind, solar or hydro power. The purchases of certificates are typically made by electricity retailers and are surrendered by the retailer by the end of the year. The surrendering of the certificates is considered a tax on production within the Australian System of National Accounts (ASNA). A specific sub-chapter in this paper describes the development of this environmental economic instrument. Statistics on Renewable Energy Certificates are under development.

A couple of environmental taxes have not been quantified in this paper as they cannot be separately identified in existing data such as the fringe benefit tax on cars or the noise levy on airports. They have not been estimated in this discussion paper.

5 The ABS government finance statistics manual 2005 (cat. no. 5514.0) describes the issue thoroughly

6 "All taxes should be recorded when the activities, transactions or other events occur that create the liabilities to pay taxes" (cat. no. 5514.0 §2.78)

TYPE OF ENVIRONMENTAL TAXES INCLUDED IN ESTIMATES *continued*

In this discussion paper the tax revenues have been reallocated to the first instance payers of the tax for the purpose of monitoring environmental taxes by industry and households. Through that methodology, tax credits have been considered based on the amount of tax credits given and fuel prices.

5.1 ENVIRONMENTAL TAXES

<i>Name of tax</i>	<i>Design</i>
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ENERGY TAXES

Excise on crude oil, LPG, gas and petroleum products	Excise is levied on a variety of petroleum products, including gasoline (petrol), diesel, aviation fuels, kerosene, heating and fuel oil, and crude oil and condensate. Excise is also levied on non-petroleum based fuels, including ethanol and biodiesel fuels (includes the Product Stewardship for Oil Program).
Import duty on Ozone Protection and synthetic GHG	Levies on import activities under a controlled substances license are payable each quarter according to the quantity and ozone depleting potential of e.g. HCFCs imported.
Renewable Energy Certificates	A financial instrument to promote renewable energy production. The liability to surrender RECs is with respect to wholesale acquisitions of electricity.

TRANSPORT TAXES

Luxury car tax (LCT)	Designed to maintain price relativities. It ensured that the price of luxury cars fell by approximately the same amount as the price of cars just under the LCT threshold following the removal of sales tax and the introduction of GST.
Passenger vehicles duty (import)	Between 5-10 % of customs value (Original Country Purchase price (which may be subject to depreciation allowance) or rated on the Australian as landed value).
Stamp duty on motor vehicles	Registration taxes vary significantly across states. All states and territories (except Victoria) have a fixed fee component and a component that increases with some measure of vehicle size, measured either as weight or number of cylinders.
Motor Vehicle Registration Duty	Payable on the application to register a motor vehicle or the application to change the name of the registered owner. The duty is based on the value of the vehicle. This is distinct from a motor vehicle registration fee (described below).
Motor Vehicle Registration Fee	A flat fee paid before a vehicle is allowed to be driven on public roads.
Motor Vehicle Transfer Fee	A flat fee imposed when ownership of a used motor vehicle is transferred.
Motor Vehicle Weight / Engine Capacity Tax	Levied on the owners of motor vehicles and is based on the weight and/or engine capacity of the vehicle, and is typically levied at the time the vehicle is registered or registration is renewed.

NOT SEPARATELY IDENTIFIABLE AND THEREFORE NOT INCLUDED IN THE STATISTICS

The Fringe Benefit Tax (FBT) on motor vehicles	Calculates the total benefit of running the car and then calculates the portion of this benefit attributable to private use. Each calculation also deducts the value of any employee contributions to the vehicle.
Statutory corporations levy	Statutory corporations are created by Acts of state or federal parliaments to ensure profitability, and in theory, independence of decision making from the state or national government. There is currently relevant for a levy on electricity generated from fossil fuel and natural gas (in the gaseous state).
Toll road levies	Implemented within areas of Sydney, Melbourne and Brisbane.
Aircraft Noise Levy	The Aircraft Noise Levy Collection Act 1995 intends to reduce the impact of (jet) aircraft noise and compensate persons for the impact of aircraft noise.

NEW TAXES TO BE INCLUDED WITHIN THE ESTIMATES OF ENVIRONMENTAL TAXES

Carbon Pricing Mechanism	Implemented 1 July 2012, pricing the amount of carbon pollution to the atmosphere. Liable entities must acquire and surrender one carbon unit for every tonne of carbon emissions they produce, or pay a shortfall charge.
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Source: ATO 2012, NSW government the Treasury 2011, Department of Sustainability, Environment, Water, Population and Communities, Clean Energy Regulator

INTRODUCTION

There are at least 125 types of taxes paid by Australians every year. Of these, the majority are levied by the Australian government. In 2009–10, just below 15 million individuals, companies, partnerships and trusts lodged a tax return in Australia, with individuals representing the largest tax payer category at 85%.

TOTAL ENVIRONMENTAL TAX REVENUES

In 2010–11, Australia's environmental taxes amounted to \$26 billion and accounted for 2% of GDP and 7% of total tax revenues. This proportion of the GDP has decreased in the past 10 years (see Table 6.1). The largest contributor to tax revenue from environmental taxes is the excise duty on crude oil and LPG, accounting for 65% of total environmental taxes in 2010–11.

It should be noted that the "Petroleum products taxes" ceased in 2001–02 while new petroleum taxes were introduced the same year. These taxes are included in "Crude oil, LPG and petroleum products".

6.1 ENVIRONMENTAL TAXATION REVENUE, AUSTRALIA, 2000–01 TO 2010–11, \$M, CURRENT PRICES

	2000-01	2005-06	2010-11
Crude oil, LPG, gas and petroleum products	12 453	14 075	16 305
Petroleum products taxes	174	—	—
Ozone Protection and synthetic GHG(a)	1	1	1
Renewable energy certificates(b)	—	90	980
Stamp duty on vehicle registration	1 387	1 922	2 167
Road maintenance and heavy vehicle registration(c)	2 646	3 672	5 294
Luxury car tax(d)	172	324	489
Passenger motor vehicles duty (import)(a)	na	na	780
Total environmental taxes	16 833	20 085	26 016
% of GDP(e)	2	2	2
% of total tax rev(e)	8	7	7

— nil or rounded to zero (including null cells)

na not available

(a) Department of Sustainability, Environment, Water, Population and Communities.

(b) Derived, sourcing data from Clean Energy Regulators and NextGen, data extracted July 2012.

(c) Also includes transfer fees, motor vehicle weight/Engine capacity tax and road user charges.

(d) Government budget 2011.

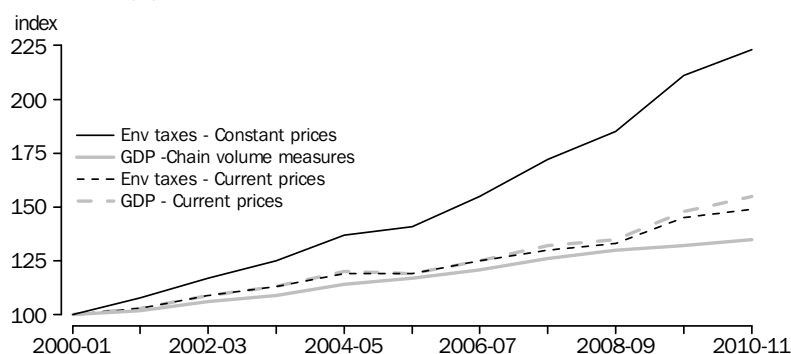
(e) Not including Renewable energy certificates as the aggregates GDP and total tax revenues does not include them.

Source: ABS cat. no. 5506.0 Taxation revenue 2010–11

TOTAL ENVIRONMENTAL
TAX REVENUES
continued

The fall in environmental taxes as a percentage of GDP is driven by a greater increase in GDP in current prices. As noted in Table 6.1, environmental taxes have increased close to 55 per cent over the stated time period. However, in terms of constant prices, environmental taxes have grown more than GDP over the stated period (as seen in Figure 6.2)⁷.

6.2 VOLUME MEASURES OF ENVIRONMENTAL TAXES (a) AND GDP (b)—Index 2000-01 = 100



(a) Implicit price deflator used for volume of environmental taxes
(b) GDP as chain volume measures

Source: ABS cat. no. 5204.0 table 3 and table 4

As the carbon price mechanism will be included in future statistics on environmental taxes that will change the level of revenues raised in the area. It is expected that the revenues will have an impact on the growth of the tax share of GDP.

ENVIRONMENTAL TAXES
BY INDUSTRY AND
HOUSEHOLDS

Overall, industry and households share approximately 67% and 33% of the environmental taxation burden respectively. Households account for 30% of total energy taxes and 44 % of total transport taxes. Manufacturing accounted for the highest contribution to energy taxes paid by industries (39%), while Services accounted for the highest contribution to total transport taxes paid by industries (62%) (see Appendix 2).

6.3 ENVIRONMENTAL TAXES BY INDUSTRY AND HOUSEHOLDS, 2000-01 TO 2010-11, \$M, CURRENT PRICES

	2000-01	2005-06	2010-11
Agriculture, Forestry & Fishing	552	667	776
Mining	759	925	1 522
Manufacturing	4 371	4 904	5 105
Electricity, Gas, Water and Waste services	180	316	1 406
Construction	299	396	1 128
Transport	2 194	2 780	3 287
Services	2 542	3 230	4 189
Households	5 756	6 864	8 603
Not allocated(a)	181	3	1
Total	16 833	20 085	26 016

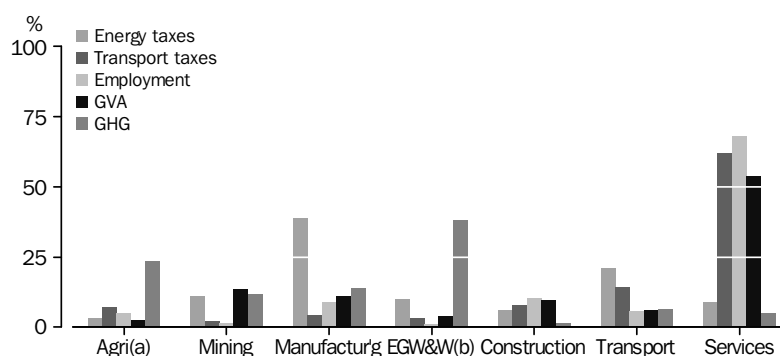
(a) Gas franchise taxes and Petroleum products franchise taxes, Ozone Protection and synthetic GHG.

7 Taxes are normally not calculated as constant prices as taxes do not have a price but their products do. The composition of the implicit price deflator does therefore not reflect a true relationship to the taxes in question. The implicit price deflator used in this case is a means to evaluate the movement in conjunction with GDP in volumes.

ENVIRONMENTAL TAXES
BY INDUSTRY AND
HOUSEHOLDS *continued*

Figure 6.4 shows the relative contribution of both energy and transport taxes for different industries for 2010–11, in the context of their corresponding employment, gross value added (GVA) and greenhouse gases (GHG). The Manufacturing industry accounts for just below 40% of total energy taxes paid, while their contribution to GDP is just over 10% and their contribution to GHG is approximately 14%. On the other hand the Services industry accounted for just above 60% of total transport taxes within industry, close to 70% of employment and just above 50% of gross domestic product (GDP), while its contribution to GHG is about 5%.

6.4 ENVIRONMENTAL-ECONOMIC PROFILE % OF TOTAL INDUSTRIES—2010-11



(a) Agriculture, forestry and fishing

(b) Electricity, gas, water and waste services

Source: ABS cat. no. 8155.0, Hao, Legoff et al 2012

Agriculture, forestry and fishery industry pay around 3% of energy taxes, but account for 23% of GHG emissions. However, one third of these GHG emissions stem from changes in land use and deforestation, which are not related to energy taxes. Conversely, GHG emissions from the Electricity, gas, water and waste services industry (EGW&W) account for close to 40%, but only 10% of energy taxes.

DEVELOPMENT OF
ENVIRONMENTAL TAXES
FOR HOUSEHOLDS

In June 2011 there were 16.4 million motor vehicles registered in Australia⁸. The annual average growth of new vehicles sales for the past five years has been 2.7% (cat. no. 9309.0, 2012). The most common type of fuel used is petrol (82% in 2011, down from 87% in 2006), followed by diesel (up to 15% in 2011 from 11% in 2006). The average age of the fleet of vehicles in Australia was 10.0 years. Campervans, light rigid trucks, heavy rigid trucks and buses recorded decreases in the average age (cat. no. 9309.0, 2012).

Changes to fringe benefits tax for cars from 2012–13 are expected to increase the tax collected by \$970 million. This is an estimate from the Treasury on the basis of the reform of the current statutory formula for valuing car fringe benefits. In 2010–11, total FBT revenues to the Commonwealth were just above \$3 billion.

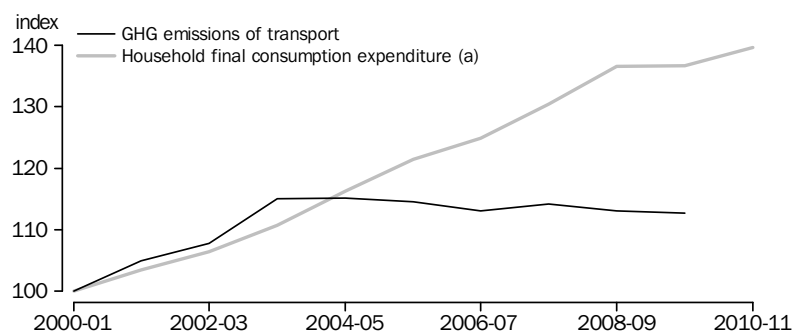
Figure 6.5 presents the relative growth of GHG emissions of transport activities and the final consumption expenditure of households between 2000–01 and 2010–11. It shows that final consumption expenditure over this period while transport emissions have decreased slightly since 2003–04. The environmental taxes that households pay has also

⁸ All vehicles with the exception of recreational vehicles (e.g. dune buggies), consular and defence force vehicles.

DEVELOPMENT OF
ENVIRONMENTAL TAXES
FOR HOUSEHOLDS
continued

grown during this period, and the drivers of the increase are the transport taxes (seen in Appendix 2).

6.5 GROWTH OF HOUSEHOLD ACTIVITIES, 2000-01 TO 2010-11, Index: 2000-01=100



(a) household final consumption expenditures in chain volume measures so as to remove price changes

Source: ABS cat. no. 5204.0, and Hao, Legoff et al, 2012

RENEWABLE ENERGY
CERTIFICATES

The *Renewable Energy (Electricity) Act 2000*, the *Renewable Energy (Electricity) (Large-scale Generation Shortfall Charge) Act 2000*, the *Renewable Energy (Electricity) (Small-scale Technology Shortfall Charge) Act 2010*, and the *Renewable Energy (Electricity) Regulations 2001* define the requirements of the Large-scale Renewable Energy Target and Small-scale Renewable Energy Scheme. The Renewable Energy Target scheme legislation requires purchasers of wholesale electricity to buy a certain amount of electricity from renewable sources such as wind, solar or hydro power.

The legislation creates a market framework in which tradeable certificates may be created by accredited renewable energy generators, which can include businesses (generally through the Large-scale generation certificates) or households (generally through Small-scale technology certificates). Demand for the certificates is via legislated obligations on wholesale purchasers of electricity (mainly electricity retailers) to contribute proportionately to legislated annual renewable energy targets. The certificates may be purchased and surrendered to demonstrate compliance, thus avoiding a shortfall charge, imposed under the RET legislation.

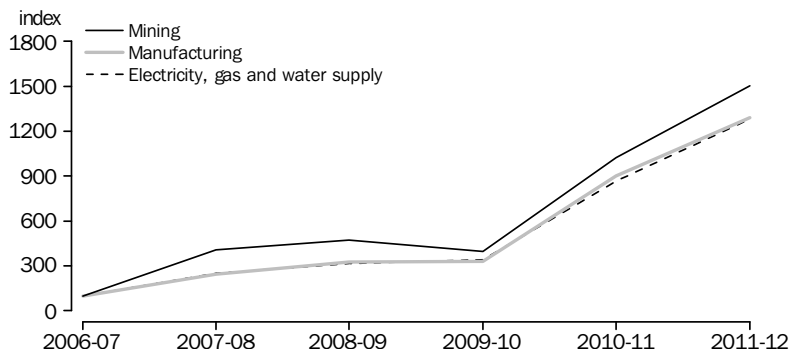
The surrendering of these certificates is interpreted as a tax on production within the ASNA which is consistent with the treatment recommended by the SNA. The SEEA (whose concepts are underpinned by the SNA) includes taxes on the production of electricity as an environmental tax.

It is worth highlighting that the number of certificates is increasing, with a value close to \$1.5 billion in 2011-12 (seen in Figure 6.6 below). At this point in time it refers to the increasing generation of electricity from renewable resources (cat. no. 4628.0.55.001).

The Electricity industry surrenders close to 98% of all certificates, but the Mining and Manufacturing industries are increasingly buying, and surrendering more certificates.

RENEWABLE ENERGY
 CERTIFICATES
continued

6.6 GROWTH OF RENEWABLE ENERGY CERTIFICATES 2006-07 TO 2011-12—Index: 2006-07=100



Notes: Statistics are available from 2001-02 but only EG&W industry recorded any transactions until 2006-07.

Source: Renewable Energy Regulator, NextGen and ABS

On the receiving end, subsidies on production to businesses under the REC scheme have risen from \$44m in 2001-02 to \$323m in 2010-11. In 2010-11, households received capital transfers just above \$1.7 billion from installing renewable energy sources, up from an initial \$11m in 2001-02.

It should be noted that there have been updates to the data since the extraction in July 2012 described in this chapter. These changes are minor and will be incorporated in future releases. Despite new technologies, the reduction of fuel use in vehicles, and limited substitution of fossil based fuels with renewable fuels, the demand is still high for fossil based fuels. Tax rebates on fossil fuels are widespread across the economy, and little impact is seen in the statistics of any change in the composition of fuel consumption. In Australia, taxes on energy are placed on fossil fuels for transport, but fossil energy used in products and production processes are exempt from taxation.

CHAPTER 7

TREATMENT OF AUSTRALIAN ENVIRONMENTAL TAXES BY THE OECD

INTRODUCTION

The OECD hosts the database "OECD/EEA database on instruments used for environmental policy and natural resources management". The data in the database are collected from the ministries and governmental departments of OECD countries in cooperation with statistical offices, as well as from publicly available reports. The database presents individual environment-related taxes (by tax-base). It is not clear however, how well data aligns between countries as different practices may be used in compiling the data (e.g. accrual or cash principle, geographical coverage, and accuracy of attributed financial flows).

The freely available on-line information from the OECD is commonly used by researchers that have interests in market based instruments as well as by the OECD in their work. Some examples of resulting research are shown in Figure 4.1 in this report, as well as in Kreiser et al. 2011, Bräuer et al 2006 and the previously mentioned work by the OECD, 2010, 2011.

OECD TREATMENT OF AUSTRALIAN ENVIRONMENTAL TAXES

Table 7.1 presents the available information in the OECD database for Australia. Adding the taxes together from the OECD database reveals that some important environment taxes are missing, particularly with regards to transport. For example, road maintenance and heavy vehicle registration is missing, which raised over \$5 million in 2010-11.

7.1 ENVIRONMENTAL TAXES BY INDUSTRY AND HOUSEHOLDS, AUSTRALIA (OECD) 2001 TO 2007, \$M, CURRENT PRICES

	2001	2002	2003	2004	2005	2006	2007
Excise taxes on petroleum products	12 793	13 337	13 529	14 350	14 073	14 653	15 085
Luxury Car Tax	na	220	261	335	298	322	364
New South Wales – Load-based Licensing Scheme	36	na	na	na	na	na	na
New South Wales – Motor Vehicle Registration Fee	na	na	na	na	na	267	284
New South Wales – Motor vehicle weight tax	na	na	na	na	na	1 114	1 195
New South Wales – Waste Levy	na	80	na	na	na	na	na
Ozone protection and synthetic greenhouse gas levy	na	na	—	2	2	3	2
Queensland – Motor vehicle registration fees	na	na	na	na	na	887	945
Tasmania – Motor vehicle tax	na	na	na	na	na	na	123
Victoria – Motor vehicle registration fees	na	na	na	na	na	737	779

— nil or rounded to zero (including null cells)

na not available

Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management

OECD TREATMENT OF
AUSTRALIAN
ENVIRONMENTAL TAXES
continued

The OECD also includes some environment taxes which would not be considered as such within the ASNA and SEEA (e.g. the load based licensing in NSW which would be considered a fee).

Another incentive listed as an Australian environmental tax is the Ozone Protection and Synthetic Greenhouse Gas (Import Levy). The import levy consists of two elements: a cost recovery levy (i.e. a license fee), and the equivalent carbon price (i.e. a tax). It is unclear if the OECD has included both elements, but the amount suggests that both are included.

POSSIBLE
IMPROVEMENTS

This report has demonstrated that it is possible to produce experimental new statistics on environmental taxes by industry and households. Indeed, the OECD has already completed a preliminary foray into this, but not with a focus on taxpayers.

The work by the ABS shows that it is possible to estimate some environmental taxes on an annual basis. However, there are certain aspects of the data compilation that would benefit from improvements, namely:

1. Improvements in the distribution for energy taxes by considering heavy and light vehicles separately. This distinction is not made under the current method.
2. Improvements in the adjustments of tax credits. The current method does not take into consideration historical changes in tax credit decisions.
3. Improvements in historical prices for fuel. The current method only considers historical data for one year (2008–09) and for one region (Western Australia). The method would benefit from developing a time series of nationwide fuel prices, preferably by using *Consumer Price Index* (cat. no. 6401.0) or the *Producer Price Indexes* (cat. no. 6427.0).
4. Gross energy use should be investigated in the context of previous ABS work (i.e. Hao, Legoff et al 2012) on consumption based GHG emissions via the I/O framework. However, the I/O framework requires a significantly more disaggregated level of industry than the statistics on tax revenues could sustain.
5. Extend the time series further back to at least 1990.

Improvements in the input data are also desirable. While the available statistics are fit for the purpose of estimating environmental taxes by industry and households, a lower level of aggregation would be beneficial. For example, it is not possible to distinguish taxes on fringe benefits of cars in Government Finance Statistics (GFS), nor is it possible to identify the information directly from the ATO and tax returns. Theoretically, this could be done as the tax return includes a question to provide details of fringe benefits provided (section 23 – Australian Taxation Office, 2011b). However, this question is not currently subject to sufficient quality assurance for this purpose.

It was also not possible to distinguish import duties on cars from the GFS or separate taxes on registration for heavy duty vehicles. Additional sources are therefore necessary to identify the relevant tax revenue.

QUESTIONS FOR
FEEDBACK

Feedback on this paper is encouraged and should be directed towards Environmental_Accounts_WDB@abs.gov.au or to Donna Grcman on Canberra (02) 6252 5702.

Some examples of possible feedback topics are included below.

- Are there any other taxes that might be of interest missing from the list of taxes in Table 5.1?
- What is your opinion on toll roads and congestion levies as a means of influencing improved environmental considerations?
- How would you use this information?
- How could this information be made more useful?
- Which categories of environmental taxes would be most useful to you?
- How important is it that taxes on carbon are separately identified?
- Are the tables and figures provided presented in a useful way?
- What additional detail would be most useful?

SEEA ON ENVIRONMENTAL ECONOMIC TRANSACTIONS

A1.1 SELECTED PAYMENTS TO AND FROM GOVERNMENT AND SIMILAR TRANSACTIONS

		Payments received by				
		Government	Corporations	Households	NPISH(a)	Rest of the world
Payments made by	Government	Transfers between levels of governments	Subsidies Investment grants	Current and capital transfers	Subsidies Current and capital transfers	Current and capital transfers
	Corporations	Taxes Fines Fees & charges Rent	Rent	Rent	Donations	Donations to NPISH in ROW
	Households	Taxes Fines Fees & charges			Donations	Donations
	NPISH(a)	Taxes	Current and capital transfers	Current and capital transfers		Current and capital transfers
	Rest of the world	Taxes Current transfers			Donations	

(a) Non-Profit Institutions Serving Households

Source: SEEA 2012, table 4.4.1

EXPERIMENTAL RESULTS OF ENVIRONMENTAL TAXES BY INDUSTRY AND HOUSEHOLDS

A2.1 EXPERIMENTAL RESULTS OF ENVIRONMENTAL TAXES BY INDUSTRY AND HOUSEHOLDS, \$M, CURRENT PRICES

2000-01 2001-02 2002-03 2003-04 2004-05 2005-06 2006-07 2007-08 2008-09 2009-10 2010-11

ENERGY TAXES

Agriculture, Forestry & Fishing	319	328	337	343	365	360	366	369	407	411	426
Mining	723	744	797	832	877	883	1 136	1 252	1 368	1 383	1 435
Manufacturing	4 223	4 341	4 603	4 682	5 025	4 731	4 774	4 835	4 680	4 732	4 899
Electricity, gas, water and waste services	147	182	209	251	294	267	299	529	620	650	1 244
Construction	170	175	184	188	198	192	197	664	723	731	756
Transport	2 000	2 055	2 050	2 082	2 256	2 314	2 485	2 329	2 494	2 522	2 609
Services	1 269	1 304	1 339	1 303	1 366	1 331	1 361	1 039	1 110	1 122	1 161
Households	3 595	3 695	3 871	3 932	4 071	4 085	4 148	4 350	4 548	4 599	4 756
Not allocated(a)	181	4	—	3	3	3	6	1	3	4	1
Total	12 628	12 828	13 391	13 615	14 455	14 166	14 773	15 368	15 954	16 156	17 286

TRANSPORT TAXES

Agriculture, Forestry & Fishing	232	200	200	258	257	307	276	232	249	364	351
Mining	35	17	23	32	43	41	53	61	79	88	87
Manufacturing	148	105	113	145	167	172	193	183	185	208	205
Electricity, gas, water and waste services	33	29	41	39	44	48	62	78	92	132	162
Construction	129	113	141	177	183	205	221	244	298	381	372
Transport	194	259	215	351	394	466	524	575	568	714	678
Services	1 273	1 193	1 437	1 489	1 629	1 899	2 117	2 339	2 277	3 122	3 028
Households	2 161	2 576	2 765	2 958	2 997	2 779	2 855	3 130	3 095	3 677	3 846
Not allocated	—	—	—	—	—	—	—	—	—	—	—
Total	4 205	4 491	4 936	5 449	5 713	5 918	6 302	6 842	6 842	8 687	8 730

— nil or rounded to zero (including null cells)

(a) Gas franchise taxes and Petroleum products franchise taxes, Ozone Protection and synthetic GHG.

The SEEA Central Framework allocates environmental taxes to four categories:

I. Energy taxes

Includes taxes on energy products used for both transport and stationary purposes. Taxes on fuel used for transport purposes should be shown as a separate sub–category of energy taxes. Energy products for stationary use include fuel oils, natural gas, coal and electricity. Taxes on carbon (the organic compound) are also regarded as an energy tax for statistical purposes.

II. Transport taxes

Includes taxes related to the ownership and use of motor vehicles, taxes on other transport equipment, related transport services and also taxes related to the use of roads.

III. Pollution taxes

Includes taxes on measured or estimated emissions to air and water, and the generation of solid waste.

IV. Resource taxes

Includes taxes on water abstraction, extraction of raw materials and other resources (e.g. sand and gravel).

Source: SEEA 2012 paragraph 4.155

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- Statistics Denmark, National Accounts
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