



# Environmental Tax as Part of the Green Economy Concept

Ph.D. Aleksandra Gąsior  
Department of Microeconomics

## The aim of presentation

will be to analyze the use of the environmental tax in the selected EU countries.

The situation in Poland will be presented against the background of the EU countries as well as the selected countries such as Germany and Romania. In her comparison, the author chose Germany and Romania to illustrate the situation in one of the first Member States (Germany) and in the countries that entered the EU in the first decade of the 21st century.

## The Green Economy

Currently, internationally or in the literature, there are two terms related to green transformation:

the green growth (used by OECD) and

the green economy (used by UNEP - United Nations Environment Program and EEA - European Environment Agency).

The green economy is such economy that supports economic growth and development, while maintaining constant access to natural capital and ecosystem services which affect human well-being

## ***Environmental Taxes***

As a consequence of an environmentally negative behavior of individual countries, enterprises, and societies, EUROSTAT [22] divided total environmental taxes into the following groups: 1) energy taxes, 2) pollution taxes, 3) resources taxes, 4) transport taxes.

## Energy Taxes for Germany, Poland and Romania Compared to the EU

Table 1. Total environmental taxes expressed in millions of Euro in 2004-2016

GEO/TIME	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
European Union (current composition)	281856.34	288397.75	296495.73	304506.61	297944.8	289825.68	304077.7	317172.46	327476.26	332907.4	344137.57	360134.32	364 398,05
Germany (until 1990 former territory of the FRG)	56463.00	55595.00	56160.00	54557.00	54918.00	55611.00	55005.00	58691.00	58274.00	57947.00	58292.00	58064.00	58 461
Poland	5618.76	6584.64	7285.35	8586.04	9675.69	7961.92	9846.8	10018.44	10072.65	9521.62	10581.94	11423.25	11 579,8
Romania	1435.25	1589.63	1888.79	2562.2	2487.02	2245.01	2650.8	2573.54	2632.32	2890.02	3493.06	3888.33	3 962,9

Source: EUROSTAT, <http://appsso.eurostat.ec.europa.eu/nui/submitViewTableAction.do>  
[Last accessed on 14 August 2018]

Tabela 2. Total environmental taxes. Percentage in gross domestic product (GDP) in 2004-2016

GEO/TIME	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
European Union (current composition)	2.54	2.49	2.42	2.34	2.28	2.35	2.37	2.4	2.43	2.45	2.45	2.43	2.44
Germany (until 1990 former territory of the	2.49	2.42	2.35	2.17	2.14	2.26	2.13	2.17	2.11	2.05	1.99	1.91	1.86
Poland	2.73	2.67	2.65	2.74	2.64	2.51	2.72	2.63	2.59	2.41	2.57	2.66	2.72
Romania	2.34	1.98	1.92	1.99	1.7	1.81	2.11	1.94	1.97	2	2.32	2.43	2.33

Source: EUROSTAT, <http://appsso.eurostat.ec.europa.eu/nui/submitViewTableAction.do> [last accessed on 14 August 2018]

Table 3. Energy taxes. Percentage in gross domestic product (GDP) in 2004-2016

GEO/TIME	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
European Union (current composition)	1.94	1.88	1.81	1.73	1.69	1.79	1.8	1.83	1.86	1.88	1.88	1.87	1.88
Germany (until 1990 former territory of the	2.14	2.04	1.97	1.82	1.8	1.93	1.8	1.82	1.77	1.72	1.66	1.58	1.54
Poland	2.21	2.26	2.23	2.3	2.18	2.07	2.29	2.23	2.22	2.13	2.22	2.27	2.35
Romania	2.14	1.83	1.69	1.64	1.35	1.53	1.78	1.7	1.7	1.72	2.05	2.17	2.09

Source: EUROSTAT, <http://appsso.eurostat.ec.europa.eu/nui/submitViewTableAction.do> [last accessed on 14 August 2018]

## Conclusions

- ❑ The environmental taxes are being increasingly used to change the behavior of business entities, but also that of consumers. Hence, the values presented in Tables 1,2,3 may indicate a low tax rate or, on the contrary, a high tax rate, which affected consumers' behaviour or the way they use services. Taking these facts into consideration, the differences between countries should be interpreted with caution.



## Conclusions cont.

- ❑ This suggests the following conclusion: the reduction of the environmental tax paid by individual countries would mean that the environmental degradation which affects its size decreased; and, moreover it is important to use these taxes to improve the quality of the environment, which is crucial for every European Union country and for the world.



**Thank you for your attention 😊**