

Environmentally related taxes by economic activity

Quality report for the 2017 data collection

Country: *The Netherlands*

Date *25 Augusts 2017*

Contact person: *Elze Polman* (e.polman@cbs.nl), *Sjoerd Schenau* (s.schenau@cbs.nl)

Regulation (EU) No 691/2011 in article 7 requires that “Member States shall provide the Commission with a report on the quality of the data transmitted. The quality criteria as referred to in Article 12(1) of Regulation (EC) No 223/2009 shall be applied.” Those quality criteria are: relevance, accuracy, timeliness, punctuality, accessibility and clarity, comparability and coherence.

Relevance

The European Parliament and Council decided environmentally related taxes by economic activity shall be provided, through Regulation (EU) No 691/2011 on European environmental accounts adopted on 6 July 2011.

These environmentally related taxes are an important policy instrument to influence economic behaviour by “getting the prices right”.

These statistics are consistent with the System of Environmental-Economic Accounting (SEEA-CF) adopted the United Nations Statistical Commission as a world-level statistical standard in March 2012.

The online database of Statistics Netherlands, StatLine, contains the following table containing data on environmental taxes:

[Environmental taxes and fees, revenues by taxpayer; national accounts](#)

Besides this a few articles are published on the website in ‘[Compendium voor de leefomgeving](#)’, a shared platform containing data about nature and environment of Statistics Netherlands, Netherlands Environmental Assessment Agency and Wageningen University.

Accuracy

Data for 1995-2015 are final. Data for 2016 are provisional.

Time series 1995-2013: data have not been changed.

2014: Tax on packaging is adjusted from 0 to 1 million. The corresponding totals have also been adjusted.

2015 and 2016 data: added.

Timeliness and punctuality

The Regulation requires environmentally related taxes to be provided for the first time on 30 September 2013.

The Netherlands transmitted the data to Eurostat on 25-08-2017, covering the years 1995-2016.

Statistics Netherlands has also published provisional data for 2016 (StatLine database).

Accessibility and clarity

Data will be made available on Eurostat's web site as soon as possible after checking.

Data are published nationally on 14 August 2017.

<http://statline.cbs.nl/Statweb/publication/?DM=SLEN&PA=82725ENG&D1=0-1,14&D2=0-1,59-60&D3=19-21&LA=EN&HDR=T&STB=G2,G1&VW=T>

Comparability and coherence

The starting point is the national accounts data on the taxes receivable by central, state and local governments. In which ways are source data used (presumably government cash receipts registered by the tax administration) adjusted to align with concepts of ESA?

To adjust for the moment transactions occurs the receipts of the last month of the year before the accounting year are added to the accounting year, and the receipts of the last month of the accounting year are abstracted. In this way the source data of the tax office are adjusted to align with the accrual concept of ESA.

- Detailed data on government tax revenue by type of tax is submitted to Eurostat under the ESA transmission programme table 9. This includes the "national tax list" ('NTL') which identifies the taxes classified by the GFS data compilers as environmental. Did you review the list of environmental taxes for completeness? We checked the NTL for completeness.

- *How do you ensure that new taxes (or changes to the existing tax legislation) are added in a timely manner in the process of your data compilation?* Our National accounts departments monitors this in close cooperation with the department dealing with government statistics.

- *Please describe the methods and sources used to allocate the tax revenues by the tax payer.* According to National accounts/supply and use tables.

- *How do you estimate the taxes paid by non-residents?*

These are included where appropriate.

- *Data for the most recent year (t) shall be reported with the time lag of t+21 months, when some basic data (e.g. SUT for the NACE breakdown) may still not be available. How are the figures for the most recent year estimated in the absence of source data?*

If necessary we use proportions in previous year.

- *Do you recalculate the breakdown by industry (NACE Rev. 2) for years before 2008? If yes, please specify the period for which the data are revised and the methods followed?*

Consistent time series 1995-2016 available and transmitted.

- *Please indicate and comment on the completeness of ETEA questionnaire for your country, i.e., the percentage of observations requested in the questionnaire but not reported (“not available”) in the transmission to Eurostat.*

Nihil.

Metadata available at country level:

- *Do you have national descriptions of the methodology you use? If yes, please provide them.*

<https://www.cbs.nl/en-gb/our-services/methods/surveys/korte-onderzoeksbeschrijvingen/environmental-accounts-environmental-taxes-and-fees>

- *Do you have national quality reports already available? If yes, please provide them.*