HELLENIC REPUBLIC
HELLENIC STATISTICAL AUTHORITY

Piraeus, 10 September 2026

ENVIRONMENTAL TAXES BY ECONOMIC ACTIVITY: year 2024

The Hellenic Statistical Authority (ELSTAT) announces data on environmental tax revenues for the year 2024 and revised data for the period 2015-2023. Data are collected from administrative sources.

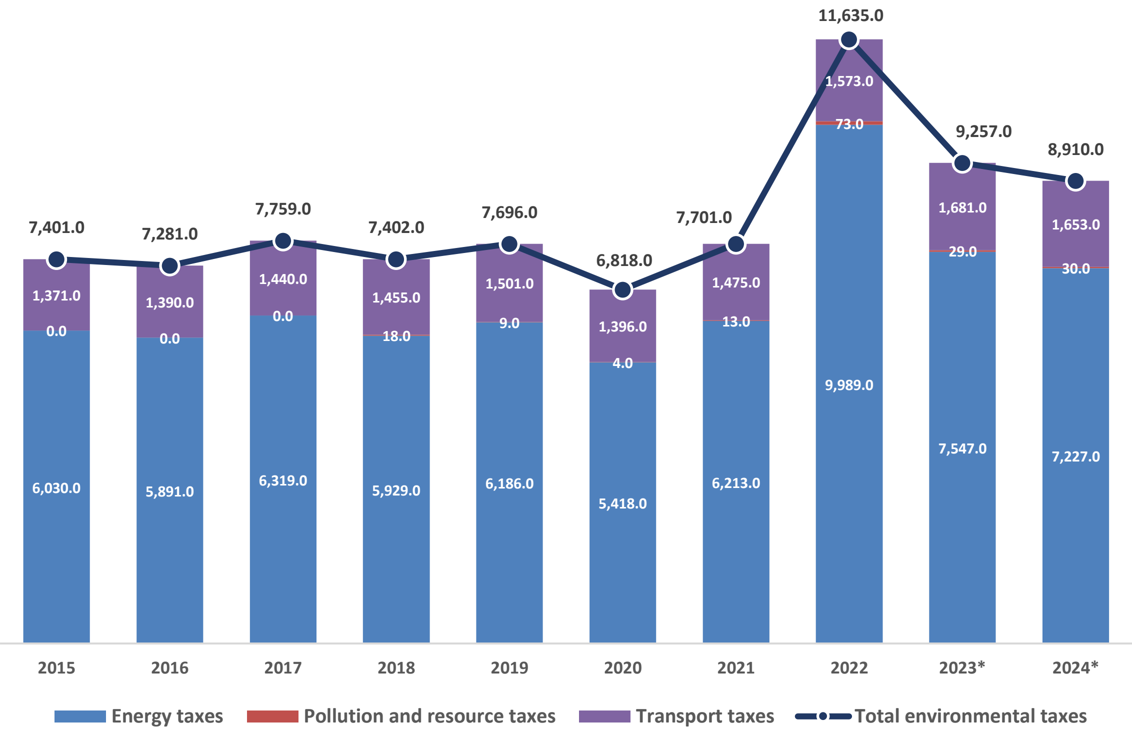
The data presented in this announcement refer to total environmental taxes and relevant subcategories of taxes (energy taxes, transport taxes, pollution taxes and resource taxes) payable by sectors of economic activity (according to the NACE Rev.2 classification), households and non-residents.

Total Environmental Taxes

In 2024, total Environmental Tax Revenue (ETR) amounted to 8,910.0 million euros presenting a decrease of 3.7% compared with 2023 (Tables 1-2, Graphs 1-2).

Environmental tax revenue accounted for 9.4% of total Taxes and Social Contributions (TSC) in the Greek economy, decreased by 1.2 percentage points compared with 2023 (Table 3, Graph 3).

Graph 1. Environmental taxes by tax subcategory in million euros, 2015 – 2024



*Provisional data

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With reference to the sectors that paid the environmental taxes in 2024, the economic activities contributed a total of 5,815.0 million euros representing 65.3% of the total environmental tax revenue while households and non-residents paid 3,095.0 million euros representing 34.7% of ETR (Tables 1 and 4, Graphs 2 and 4).

The distribution of environmental tax revenue by sector of economic activity, households and non-residents for the years 2023 and 2024 are presented in Table 4 and Graph 4.

Energy taxes

In 2024, energy taxes amounted to 7,227.0 million euros decreased by 4.2% compared with 2023 (Tables 1 and 2, Graph 1). Energy taxes accounted for the largest part of environmental taxes in 2024, with a share of 81.1% (Table 3).

In 2024, the economic activities paid in total 5,199.3 million euros in energy taxes, while households and non-residents contributed the amount of 2,027.7 million euros (Table 1).

Transport taxes

In 2024, transport taxes were 1,653.0 million euros, decreased by 1.7% compared to 2023 (Tables 1 and 2, Graph 1). Transport taxes accounted for 18.6% of total environmental taxes in 2024 (Table 3).

Households and non-residents paid 1,038.8 million euros while economic activities paid the remaining amount of 614.2 million euros (Table 1).

Pollution and resource taxes

In 2024, pollution and resource taxes amounted to 30.0 million euros, presenting 0.3% of total environmental tax revenue (Tables 1 and 3, Graph 1).

Regarding the sectors that paid the pollution and resource taxes in 2024, households and non-residents contributed 28.5 million euros while economic activities paid the remaining amount of 1.5 million euros (Table 1).

Table 1. Environmental Tax Revenue (ETR) and subcategories of environmental taxes in million euros, 2015 – 2024

	2015	2016	2017	2018	2019	2020	2021	2022	2023*	2024*
Environmental tax revenue (ETR)	**7,401.0**	**7,281.0**	**7,759.0**	**7,402.0**	**7,696.0**	**6,818.0**	**7,701.0**	**11,635.0**	**9,257.0**	**8,910.0**
Economic activities	4,136.1	4,024.2	4,332.4	4,278.3	4,601.7	3,740.5	4,569.8	8,547.8	6,228.1	5,815.0
Households and non-residents	3.265,0	3,256.8	3,426.6	3,123.7	3,094.3	3,077.5	3,131.2	3,087.2	3,028.9	3,095.0
Energy taxes	**6,030.0**	**5,891.0**	**6,319.0**	**5,929.0**	**6,186.0**	**5,418.0**	**6,213.0**	**9,989.0**	**7,547.0**	**7,227.0**
Economic activities	3,659.6	3,535.7	3,831.8	3,775.5	4,088.8	3,279.2	4,055.7	7,929.5	5,590.5	5,199.3
Households and non-residents	2,370.4	2,355.3	2,487.2	2,153.5	2,097.2	2,138.8	2,157.3	2,059.5	1,956.5	2,027.7
Transport taxes	**1,371.0**	**1,390.0**	**1,440.0**	**1,455.0**	**1,501.0**	**1,396.0**	**1,475.0**	**1,573.0**	**1,681.0**	**1,653.0**
Economic activities	476.4	488.5	500.5	502.1	512.4	461.0	513.5	573.2	636.1	614.2
Households and non-residents	894.6	901.5	939.5	952.9	988.6	935.0	961.5	999.8	1,044.9	1,038.8
Pollution and resource taxes	**0.0**	**0.0**	**0.0**	**18.0**	**9.0**	**4.0**	**13.0**	**73.0**	**29.0**	**30.0**
Economic activities	0.0	0.0	0.0	0.7	0.4	0.2	0.6	45.0	1.5	1.5
Households and non-residents	0.0	0.0	0.0	17.3	8.6	3.8	12.4	28.0	27.5	28.5

*Provisional data

Table 2. Annual changes (in %) of ETR and subcategories of environmental taxes, 2015 – 2024

	2015	2016	2017	2018	2019	2020	2021	2022	2023*	2024*
Environmental tax revenue (ETR)	**-**	**-1.6%**	**6.6%**	**-4.6%**	**4.0%**	**-11.4%**	**13.0%**	**51.1%**	**-20.4%**	**-3.7%**
Economic activities	-	-2.7%	7.7%	-1.2%	7.6%	-18.7%	22.2%	87.0%	-27.1%	-6.6%
Households and non-residents	-	-0.2%	5.2%	-8.8%	-0.9%	-0.5%	1.7%	-1.4%	-1.9%	2.2%
Energy taxes	**-**	**-2.3%**	**7.3%**	**-6.2%**	**4.3%**	**-12.4%**	**14.7%**	**60.8%**	**-24.4%**	**-4.2%**
Economic activities	-	-3.4%	8.4%	-1.5%	8.3%	-19.8%	23.7%	95.5%	-29.5%	-7.0%
Households and non-residents	-	-0.6%	5.6%	-13.4%	-2.6%	2.0%	0.9%	-4.5%	-5.0%	3.6%
Transport taxes	**-**	**1.4%**	**3.6%**	**1.0%**	**3.2%**	**-7.0%**	**5.7%**	**6.6%**	**6.9%**	**-1.7%**
Economic activities	-	2.5%	2.5%	0.3%	2.1%	-10.0%	11.4%	11.6%	11.0%	-3.4%
Households and non-residents	-	0.8%	4.2%	1.4%	3.7%	-5.4%	2.8%	4.0%	4.5%	-0.6%
Pollution and resource taxes	**-**	-	-	-	**-50.0%**	**-55.6%**	**225.0%**	**461.5%**	**-60.3%**	**3.4%**
Economic activities	-	-	-	-	-32.9%	-54.3%	188.1%	7716.8%	-96.6%	-3.6%
Households and non-residents	-	-	-	-	-50.6%	-55.6%	226.9%	125.0%	-1.7%	3.8%

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Table 3. Environmental taxes as a percentage of TSC and percentage distribution of subcategories of environmental taxes, 2015 – 2024

	2015	2016	2017	2018	2019	2020	2021	2022	2023*	2024*
Environmental tax revenue (% of TSC)	**11.4%**	**10.6%**	**11.0%**	**10.2%**	**10.6%**	**10.5%**	**10.7%**	**13.7%**	**10.6%**	**9.4%**
Energy taxes (% of ETR)	81.5%	80.9%	81.4%	80.1%	80.4%	79.5%	80.7%	85.9%	81.5%	81.1%
Transport taxes (% of ETR)	18.5%	19.1%	18.6%	19.7%	19.5%	20.5%	19.2%	13.5%	18.2%	18.6%
Pollution and resource taxes (% of ETR)	0.0%	0.0%	0.0%	0.2%	0.1%	0.1%	0.2%	0.6%	0.3%	0.3%

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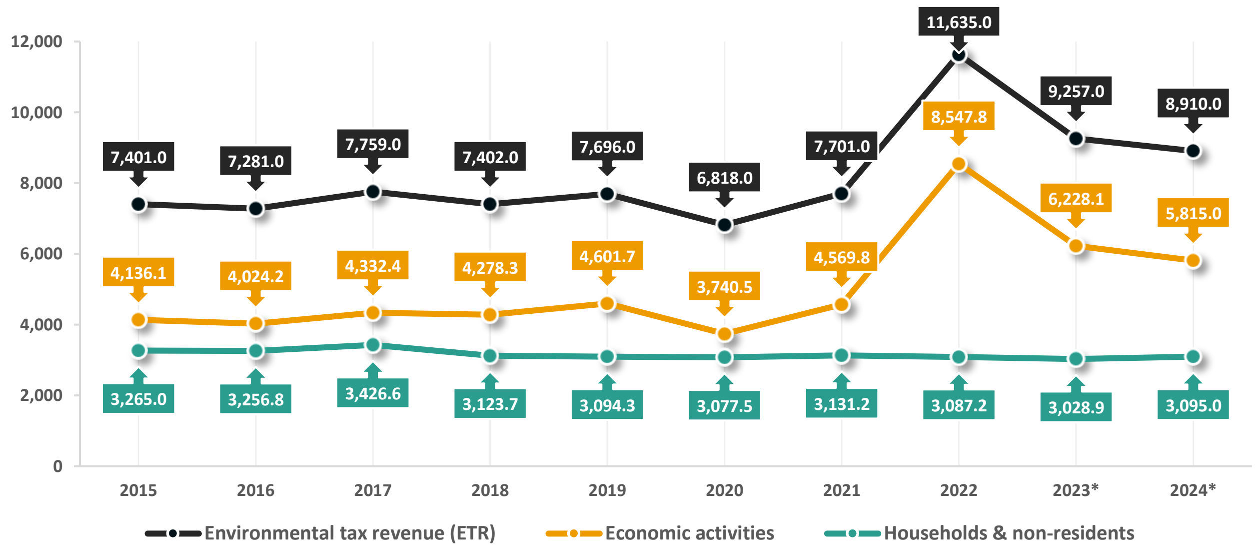
Table 4. Total environmental tax revenue by main sectors of economic activity (NACE Rev.2), households and non-residents in million euros, 2023 and 2024

	2023*	2024*	% of total 2024*	annual change (%) 2023*-2024*
Total environmental tax revenue	**9,257.0**	**8,910.0**	**100.0%**	**-3.7%**
Total economic activities	**6,228.1**	**5,815.0**	**65.3%**	**-6.6%**
Agriculture, forestry and fishing	413.7	411.0	4.6%	-0.6%
Mining and quarrying	19.6	16.9	0.2%	-13.4%
Manufacturing	884.2	799.7	9.0%	-9.5%
Electricity, gas, steam and air conditioning supply	2,241.2	1,280.9	14.4%	-42.8%
Water supply, sewerage, waste management, remediation activities	125.9	117.0	1.3%	-7.1%
Construction	82.6	81.6	0.9%	-1.2%
Wholesale and retail trade; repair of motor vehicles and motorcycles	415.7	382.6	4.3%	-8.0%
Transportation and storage	1,402.8	2,128.7	23.9%	51.7%
Services (except wholesale and retail trade, transportation and storage)	642.4	596.5	6.7%	-7.2%
Households and non-residents	**3,028.9**	**3,095.0**	**34.7%**	**2.2%**

*Provisional data

Graph 2. Environmental taxes by paying sector in million euros, 2015 – 2024



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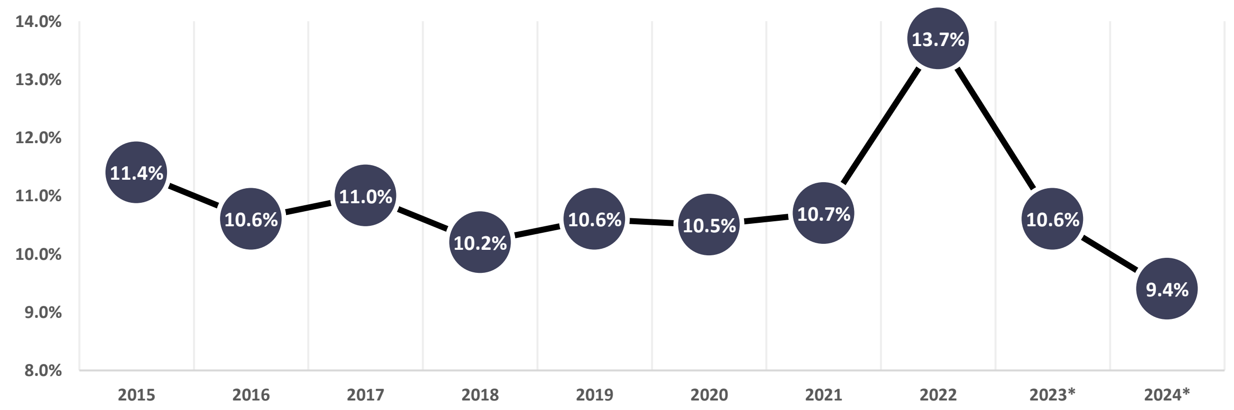
Graph 3. Environmental taxes as a percentage of total taxes and social contributions (TSC), 2015 – 2024



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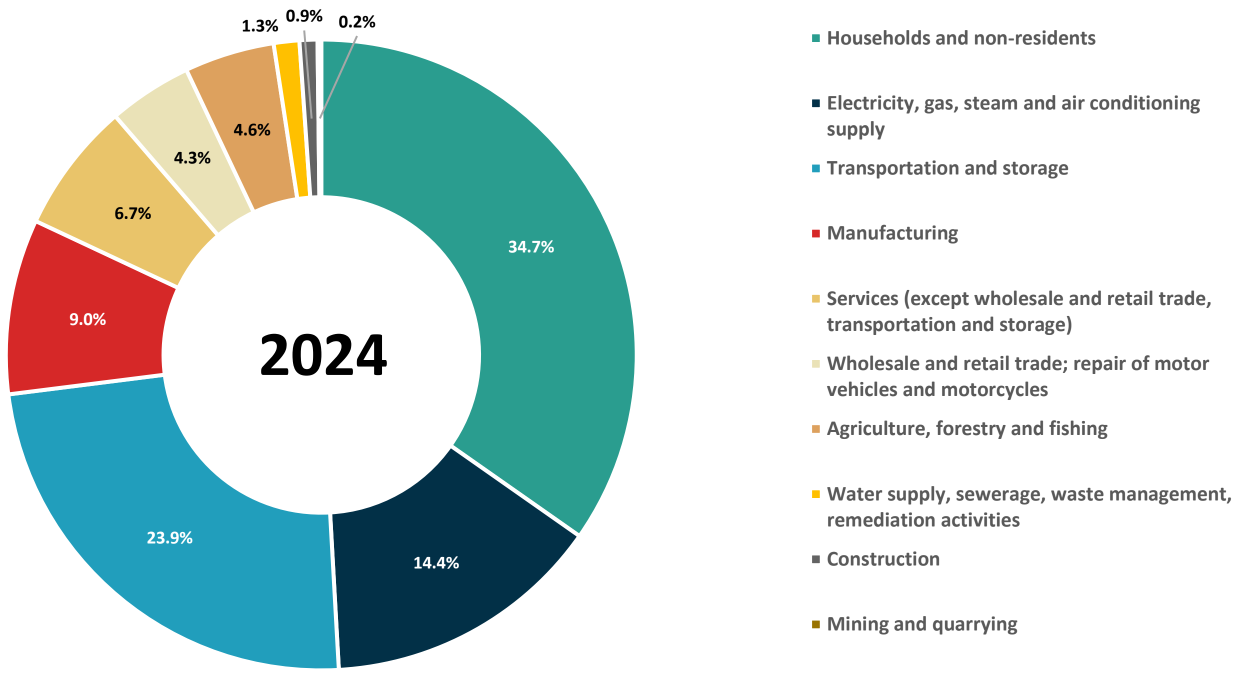
Graph 4. Percentage distribution of environmental taxes by main sectors of economic activities (NACE Rev.2) and households and non-residents, 2024*



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EXPLANATORY NOTES

Legal framework:

The Environmental Taxes Accounts are compiled pursuant to Regulation 691/2011 of the European Parliament and of the Council (Section 1) which provides for and lays down the methodological frame for the compilation the accounts.
An environmental tax is defined by Regulation (EU) 691/2011 as: *"A tax whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA 95 as a tax."*

Methodology:

For analytical purposes, the environmental taxes are divided into four categories:
1. energy taxes (including CO_2 taxes)
2. transport taxes
3. pollution taxes
4. resource taxes (excluding taxes on oil and gas extraction)

The main source of primary data on environmental taxes is the National Tax List provided by ELSTAT's National Accounts Division and the annual Tax Revenue Report of the Independent Authority of Public Revenue (AADE). Data are presented by certain aggregated industries of the Statistical Classification of Economic Activities (NACE Rev.2) and households.
Possible small deviations in sums are due to rounding.

Concepts and Definitions:

Environmental Taxes Accounts include the following taxes:

1. **Energy Taxes (including fuel for transport)**: This category includes taxes on energy production and on energy products used for both transport and stationary purposes. Carbon dioxide (CO_2) taxes are included under energy taxes rather than under pollution taxes.
2. **Transport Taxes (excluding fuel for transport)**: This category mainly includes taxes related to the ownership and use of motor vehicles. Taxes on other transport equipment (e.g. planes, ships or railway stocks) and related transport services (e.g. duties on charter or scheduled flights), are also included here, when they conform to the general definition of environmental taxes. The transport taxes may be 'one-off' taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax.
3. **Pollution Taxes**: This category includes taxes on measured or estimated emissions to air and water, management of solid waste and noise. An exception is the CO_2-taxes, which are included under energy taxes.
4. **Resource Taxes**: This category includes taxes linked to the extraction or to the use of natural resources, such as water, forests, wild flora and fauna, etc., as these activities deplete natural resources.

Taxes paid by non-residents: refer to taxes paid by a) non-resident households (e.g. transport fuels purchased by leisure tourists), b) non-resident companies (e.g. fuels purchased by airlines and business travelers), c) foreign governments (e.g. military bases or embassies) etc.

Social contributions: are the actual contributions made by households to social insurance schemes to make provision for social benefits to be paid.

References:

Complete datasets and metadata information are available in ELSTAT's portal (www.statistics.gr), at the following link:
https://www.statistics.gr/en/statistics/-/publication/SOP10/-