

Single Integrated Metadata Structure (SIMS)

Country: Greece

Compiling agency: ELSTAT

Domain name: Environmental taxes

ELSTAT metadata

Reference metadata

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2. Introduction	Top
<p>The environmentally related taxes are part of the European environmental economic accounts which are satellite accounts under ESA 95. Statistics on environmentally related taxes record and present data seen from the perspective of the entities paying the taxes, and they record national economies' environmentally related tax revenues according to economic activity. Economic activities comprise production and consumption.</p> <p>ELSTAT responding to the requirements of the European Regulation 691/2011 compiles environmentally related taxes pursuant to the methodological guidelines of Eurostat.</p>	

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3.1 Metada last certified	December 2014
3.2 Metadata last posted	December 2014
3.3 Metadata last updated	December 2014

4. Statistical Presentation	Top
4.1 Data description	
<p>An environmentally related tax means 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.</p> <p>The tax bases are classified into four main categories: energy products (including fuel for transport), transport, pollution and resources.</p> <p>Energy</p> <p>Energy products for transport purposes</p> <ul style="list-style-type: none"> • Unleaded petrol • Leaded petrol • Diesel • Other energy products for transport purposes (e.g. LPG, natural gas, kerosene or fuel oil) <p>Energy products for stationary purposes</p> <ul style="list-style-type: none"> • Light fuel oil • Heavy fuel oil • Natural gas • Coal • Coke • Biofuels • Electricity consumption and production • District heat consumption and production • Other energy products for stationary use <p>Greenhouse gases</p> <ul style="list-style-type: none"> • carbon content of fuels • emissions of greenhouse gases (including proceeds from emission permits recorded as taxes in the national accounts) 	

This category includes taxes on energy production and on energy products used for both transport and stationary purposes. The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. Carbon dioxide (CO₂) taxes are included under energy taxes rather than under pollution taxes, because means that including CO₂ taxes with pollution taxes rather than energy taxes would distort both the time series at national level and international comparisons.

Transport (excluding fuel for transport)

- Motor vehicles import or sale (one off taxes)
- Registration or use of motor vehicles, recurrent (e.g. yearly taxes)
- Road use (e.g. motorway taxes)
- Congestion charges and city tolls (if taxes in national accounts)
- Other means of transport (ships, airplanes, railways, etc.)
- Flights and flight tickets
- Vehicle insurance (excludes general insurance taxes)

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.

All taxes on means of transport should be included, even taxes on means of transport that are considered to be relatively more environmentally friendly, such as railway rolling stock and public transport in general. Also taxes on electric cars should be included. Taxes on vehicle insurance should also be included, provided they are specific taxes on the insurance of vehicles and not general insurance taxes levied on all kinds of insurance contracts.

Taxes on petrol, diesel and other transport fuels are included under energy taxes.

Pollution

This category includes taxes on measured or estimated emissions to air and water, management of solid waste and noise. An exception is the CO₂-taxes, which are included under energy taxes.

Resources

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. Eurostat’s manual “Environmental taxes, a statistical guide” excludes all taxes on land from its scope.

4.2 Classification system

The classification system used is in compliance with the requirements of the Regulation (EU) No 691/2011 on European environmental economic accounts (module on environmentally related taxes).

4.3 Sector coverage

The survey covers the hierarchical classification of economic activities, NACE Rev.2 (A*64 aggregation level), fully compatible with ESA 95.

4.4 Statistical concepts and definitions

The concepts and definitions of the relevant variables are fully in line with the corresponding concepts laid down by Regulation (EU) No 691/2011 on European environmental economic accounts (module on environmentally related taxes).

4.5 Statistical unit

Statistics on environmentally related taxes record and present data seen from the perspective of the entities paying the taxes in a way that is fully compatible with the data reported under ESA 95.

4.6 Statistical population
The data are reported by the entities paying the taxes and as regard production refer to all the economic activities A * 64, on the basis of ESA 95, and as regard consumption to all the households and resident units.
4.7 Reference area
Data refer to Greece total.
4.8 Time coverage
The transmission of the first data set includes annual data from 2008 until the first reference year.
4.9 Base period
Not applicable.

5. Unit of measure	<u>Top</u>
Million euros.	

6. Reference period	<u>Top</u>
One calendar year, with first reference year the year when the Regulation 691/2011 was put into force.	

7. Institutional mandate

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7.1 Legal acts and other agreements

The legal framework concerning the organization and operation of ELSTAT is as follows:

Law 3832/2010 (Government Gazette No 38, Issue A): *"Hellenic Statistical System Establishment of the Hellenic Statistical Authority (ELSTAT) as an Independent Authority"*, as amended by article 90 paragraphs 8 and 9 of the Law 3842/2010 (Government Gazette No 58, Issue A): *"Restoration of fiscal justice, confrontation of tax evasion and other provisions"*, by article 10 of the Law 3899/2010 (Government Gazette No 212, Issue A): *"Urgent measures for the implementation of the assistance program of the Greek Economy"*, by article 45 of the Law 3943/2011 (Government Gazette No 66, Issue A): *"Combating tax evasion, staffing of auditing services and other provisions falling within the competence of the Ministry of Finance"*, by article 22 paragraph 1 of the Law 3965/2011 (Government Gazette No 113, Issue A): *"Operations Reform of the Consignment and Loan Fund, Public Debt Management Agency, Public Enterprises and Government bodies, the establishment of the General Secretary of Public Property and other provisions"*, by article first of the Law 4047/2012 (Government Gazette No 31, Issue A): *"Ratification of the Act of Legislative Content "Very urgent measures for the implementation of the Medium-term Fiscal Strategy 2012-2015 and of the State Budget for 2011" and of the Act of Legislative Content "Regulation of very urgent issues for the implementation of law 4024/2011 "Pension provisions, uniform pay scale - grading system, labour reserve and other provisions for the implementation of the Medium-term Fiscal Strategy Framework 2012-2015" and of issues falling within the competence of the Ministries of Administrative Reform and E-Governance, Interior, Finance, Environment, Energy and Climate Change, and of Education, Lifelong Learning and Religious Affairs and related to the implementation of the Medium-term Fiscal Strategy Framework 2012-2015" and other provisions"*, by article 323 of the Law 4072/2012 (Government Gazette No 86, Issue A): *"Improvement of the business environment New corporate form - Trade Marks - Realtors - Regulating maritime, port and fishing matters and other provisions"* and by article 7 paragraph 1 of the Act of Legislative Content dated 18/11/2012 (Government Gazette No 228, Issue A): *"Financial rules and other provisions"*, by Article 93 of the Law 4182/2013 (Government Gazette No 185, Issue A): *"Code of charitable estate, inheritances in abeyance and other provisions"*, by Article 6 paragraph 8 of the Law 4244/2014 (Government Gazette 60, Issue A): *"Integration in Greek law of the Council Directive 2013/1/EU of 20 December 2012 amending Directive 93/109/EC as regards certain detailed arrangements for the exer-*

cise of the right to vote and stand as a candidate in elections to the European Parliament for citizens of the Union residing in a Member State of which they are not nationals and amendment of law 2196/1994 (A´ 41) and other provisions”, by Article first subparagraph C.3 of the Law 4254/2014 (Government Gazette No 85, Issue A): “Measures for the support and development of the Greek economy, in the context of the implementation of Law 4046/2012, and other provisions of law” and by Article 33, paragraphs 5a and 5b of the Law 4258/2014 (Government Gazette No 94, Issue A): “Demarcation process and arrangements of matters for streams - arrangements of Urban Planning legislation and other provisions”.

Regulation on the Operation and Administration of the Hellenic Statistical Authority (ELSTAT), 2012, (Government Gazette No 2390, Issue B, 28-8-2012)

Regulation (EC) No 223/2009 of the European Parliament and of the Council, on the European statistics (Official Journal of the European Union L 87/164).

Article 14 of the Law 3470/2006 (Government Gazette No 132, Issue A): *“National Export Council, tax regulations and other provisions”.*

Article 3, paragraph 1c, of the Law 3448/2006 (Government Gazette No 57, Issue A): *“For the further use of information coming from the public sector and the settlement of matters falling within the responsibility of the Ministry of Interior, Public Administration and Decentralization”.*

European Statistics Code of Practice adopted by the Statistical Programme Committee on 24 February 2005 and promulgated in the Commission Recommendation of 25 May 2005 on the independence, integrity and accountability of the national and Community statistical Authorities, after its revision, which was adopted on 28 September 2011 by the European Statistical System Committee.

Presidential Decree 226/2000 (Government Gazette No 195, Issue A): *“Organization of the General Secretariat of the National Statistical Service of Greece”.*

Articles 4, 12 , 13, 14, 15 and 16 of the Law 2392/1996 (Government Gazette No 60, Issue A): *“Access of the General Secretariat of the National Statistical Service of Greece to administrative sources and administrative files, Statistical Confidentiality Committee, settlement of matters concerning the conduct of censuses and statistical works, as well as of matters of the General Secretariat of the National Statistical Service of Greece”.*

Moreover, Regulation (EU) No 691/2011 of the European Parliament and of the Council on European environmental economic accounts (module for environmentally related taxes by economic activity, as set out in Annex II)

7.2 Data sharing

The international organizations can use the relevant data as they are published on Eurostat’s database.

8. Confidentiality

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8.1 Confidentiality policy

The issues concerning the observance of statistical confidentiality by the Hellenic Statistical Authority (ELSTAT) are arranged by articles 7, 8 and 9 of the Law 3832/2010 as in force, by Articles 8, 10 and 11(2) of the Regulation on Statistical Obligations of the agencies of the Hellenic Statistical System and by Articles 10 and 15 of the Regulation on the Operation and Administration of ELSTAT.

Furthermore, ELSTAT disseminates the statistics in compliance with the statistical principles of the European Statistics Code of Practice and in particular with the principle of statistical confidentiality.

8.2 Confidentiality – data treatment

ELSTAT protects and does not disseminate data it has obtained or it has access to, which enable the direct or indirect identification of the statistical units that have provided them by the disclosure of individual information directly received for statistical purposes or indirectly supplied from administrative or other sources. ELSTAT takes all appropriate preventive measures so as to render impossible the identification of individual statistical units by technical or other means that might reasonably be used by a third party. Statistical data that could potentially enable the identification of the statistical unit are disseminated by ELSTAT if and only if:

- a) these data have been treated, as it is specifically set out in the Regulation on Statistical Obligations of the agencies of the Hellenic Statistical System (ELSS), in such a way that their dissemination does not prejudice statistical confidentiality or
- b) the statistical unit has given its consent, without any reservations, for the disclosure of data.

The confidential data that are transmitted by ELSS agencies to ELSTAT are used exclusively for statistical purposes and the only persons who have the right to have access to these data are the personnel engaged in this task and appointed by an act of the President of ELSTAT.

ELSTAT may grant researchers conducting statistical analyses for scientific purposes access to data that enable the indirect identification of the statistical units concerned. The access is granted provided the following conditions are satisfied:

- a) an appropriate request together with a detailed research proposal in conformity with current scientific standards have been submitted;
- b) the research proposal indicates in sufficient detail the set of data to be accessed, the methods of analyzing them, and the time needed for the research;
- c) a contract specifying the conditions for access, the obligations of the researchers, the measures for respecting the confidentiality of statistical data and the sanctions in case of breach of these obligations has been signed by the individual researcher, by his/her institution, or by the organization commissioning the research, as the case may be, and by ELSTAT.

Issues referring to the observance of statistical confidentiality are examined by the Statistical Confidentiality Committee (SCC) operating in ELSTAT. The responsibilities of this Committee are to make recommendations to the President of ELSTAT on:

- the level of detail at which statistical data can be disseminated, so as the identification, either directly or indirectly, of the surveyed statistical unit is not possible;
- the anonymization criteria for the microdata provided to users;
- the granting to researchers access to confidential data for scientific purposes.

The staff of ELSTAT, under any employment status, as well as the temporary survey workers who are employed for the collection of statistical data in statistical surveys conducted by ELSTAT, who acquire access by any means to confidential data, are bound by the principle of confidentiality and must use these data exclusively for the statistical purposes of ELSTAT. After the termination of their term of office, they are not allowed to use these data for any purpose.

Violation of data confidentiality and/or statistical confidentiality by any civil servant or employee of ELSTAT constitutes the disciplinary offence of violation of duty and may be punished with the penalty of final dismissal.

ELSTAT, by its decision, may impose a penalty amounting from ten thousand (10,000) up to two hundred thousand (200,000) euros to anyone who violates the confidentiality of data and/or statistical confidentiality. The penalty is always imposed after the hearing of the defence of the person liable for the breach, depending on the gravity and the repercussions of the violation. Any relapse constitutes an

aggravating factor for the assessment of the administrative sanction.

9. Release policy

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9.1 Release calendar

Not applicable.

9.2 Release calendar access

Not applicable.

9.3 User access

In compliance with Community legislation and the European Statistics Code of Practice, ELSTAT releases all national statistical data on its webpage, fully observing professional independence and with a view to ensuring the simultaneous, equal and timely access of all users to statistical data.

Neither users nor any government bodies have access to data before their official release.

10. Frequency of dissemination

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Annual.

11. Dissemination Format

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11.1 News release

Not applicable.

11.2 Publications

Relevant publications are posted on the webpage of Eurostat at the following link:
<http://ec.europa.eu/eurostat/web/environment/environmental-taxes/database>

11.3 On-line database

No data are posted on the database of ELSTAT.

11.3.1 Data tables - consultations

The data are published for the first time.

11.4 Micro-data access

Microdata are made available to users after their submitting a request to the:

Division of Statistical Information and Publications

46, Peiraios and Eponiton Str.,

18510 Piraeus

Tel: +30 213 135 2173

Fax: +30 213 135 2022

e-mail: data.dissem@statistics.gr

11.5 Other

Data can be provided to users (given the fact that statistical confidentiality is always observed) usually by fax or e-mail, by submitting a relevant data request. Users have to submit their request, describing in details the requested data, to the Division of Statistical Information and Publications. The requests must be submitted

electronically to the following e-mail address: data.dissem@statistics.gr and data.supply@statistics.gr

11.5.1 Metadata - consultations

Metadata for the survey are posted on the portal of ELSTAT at the following link:

http://www.statistics.gr/portal/page/portal/ESYE/PAGE-themes?p_param=A1502

Data on metadata consultations are not available because the metadata are posted for the first time with reference year the year 2011.

12. Accessibility of documentation

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12.1 Documentation on methodology

Eurostat's manual, "Environmental Taxes, A Statistical Guide" is available at:

<http://ec.europa.eu/eurostat/en/web/products-manuals-and-guidelines/-/KS-GQ-13-005>

12.1.1 Metadata completeness (percentage)

Metadata fulfill the required general structure characteristics.

12.2 Quality documentation

The data which are transmitted to Eurostat are accompanied by a relevant Quality Report which outlines the methods for the compilation of environmental taxes.

13. Quality management

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13.1 Quality assurance

The data for the compilation of environmental taxes derive from a) surveys conducted by ELSTAT, b) National Accounts and c) administrative sources which provide the official data of Greece (General Secretariat for Information Systems of the Ministry of Finance).

13.2 Quality assessment

The quality of the data is considered satisfactory.

14. Relevance

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14.1 User needs

The data on environmental taxes fully meet users' needs. The main users are: Eurostat, government ministries (Ministry of Environment, Ministry of Transport), universities, research centers, enterprises, students, and the media.

14.2 User satisfaction

The Statistical Information Dissemination Section of ELSTAT conducts a survey on user satisfaction, the results of which are available at the link:

<http://www.statistics.gr/portal/page/portal/ESYE/PAGE-conferences>

14.3 Completeness

The requirements of the Regulation 691/2011 are fully met.

15. Accuracy and reliability

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15.1 Overall accuracy

The data of the tables on environmental taxes derive from a combination of primary and administrative data, therefore it is difficult to make a general evaluation of the data.

Overall accuracy relies, to a great extent, on the quality and completeness of the administrative data, requirements which must be met by the agencies that provide these data (see 13.1).

15.2 Sampling error

No sampling error.

15.3 Non-sampling error

No non-sampling error.

15.3.1 Coverage error

No coverage error.

15.3.1.1 Over-coverage rate

No over-coverage.

15.3.1.2 Common units (percentage)

Not applicable. The survey data are collected from administrative sources.

15.3.2 Measurement error

No measurement error. The data are collected from the corresponding regional administrative sources.

15.3.3 Non response error

No non-response error. The data are collected from the corresponding regional administrative sources.

15.3.4 Processing error

No processing error. The data are collected from the corresponding regional administrative sources.

15.3.5 Model assumption error

No model is used.

16. Timeliness and punctuality

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16.1 Timeliness

The data are compiled and disseminated 21 months after the end of the reference year.

16.2 Punctuality

Environmental taxes data are transmitted within the deadlines set out by Eurostat.

17. Comparability

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17.1 Comparability – geographical

The data are fully comparable among EU Member States. Geographical comparability is also enhanced due to the relevant Manual of Eurostat and the relevant checks conducted by Eurostat. However, since in each Member State several sources are used for the compilation of statistics, there may be differences in range and quality.

17.1.1 Assymetry for mirror – flows – statistical (coefficient)

Not applicable.

17.2 Comparability – over time

The data are comparable over time.

18. Coherence

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18.1 Coherence cross-domain

The OECD also collects and disseminates data on environmental taxes. The environmental taxes data are characterized by cross- domain coherence, but for some countries deviations are observed as regards the total of environmental taxes by economic activity and the total of tax revenue and some subtotals by category of environmental taxes.

18.1.1 Coherence – sub annual and annual statistics

The results are compiled only on an annual basis.

18.1.2 Coherence – National Accounts

The tabulated data are coherent with the corresponding data of National Accounts.

18.2 Coherence – internal

The environmental taxes data are characterized by internal coherence.

19. Cost and Burden

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The administrative data derive from the General Secretariat for Information Systems of the Ministry of Finance. In addition, data are also collected by ELSTAT. There is no burden for ELSTAT in terms of data collection and data processing. The administrative cost of ELSTAT has not been estimated.

20. Data revision

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20.1 Revision policy

The Revision Policy of ELSTAT for 2013 is implemented. The revision policy is available at the following link:

http://www.statistics.gr/portal/page/portal/ESYE/BUCKET/General/ELSTAT_Revisions_Policy_22_5_2013_EN.pdf.

20.2 Revision practice

The data which are published are final data, unless otherwise stated. Nevertheless, revisions may take place if deemed necessary.

21. Statistical processing

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21.1 Source data

Primary data refer to compulsory unrequited payments, which are levied by general government or by the institutions of the Union. Environmental taxes revenues are listed in the National Tax List.

21.2 Frequency of data collection

Data are collected on a yearly basis.

21.3 Data collection

The data which are used for the compilation of environmental taxes statistics derive from:
The General Secretariat for Information Systems of the Ministry of Finance
National Accounts (use matrix cpa 19 & cpa 35)
Business Register
Household Budget Survey
Annual Industrial Survey
Transport, Communication and Mass media Statistics Section

The General Government Statistics Section of the National Accounts Division matches every ESA code of the National Accounts List pertaining to environmental taxes to one or more Revenue Code Numbers (KAE). As regards transport taxes, their breakdown is based on the data of the environmental taxes by KAE and VAT registration number, as delivered by the General Secretariat for Information Systems of the Ministry of Finance.

The Register and Classification Section of the Division of Methodology and International Relations of ELSTAT is processing these data and on the basis of the VAT Register Number these data are allocated to the branches of economic activity A*64.

As regards transport taxes of households, the data derive from National Accounts, from the Financial Statement of the State and from surveys conducted by ELSTAT.

As regards energy taxes, they are allocated to the enterprises, branches of economic activities A*64 on the basis of ESA 95 and to households on the basis of "use matrix naio_cp16_r2 row cpa19" and "use matrix naio_cp16_r2 row cpa35" of National Accounts which are posted on the website of Eurostat.

Data on non-resident taxes are not compiled because of the lack of consistency in the main data sources.

21.4 Data validation

Data are validated by Eurostat. Before their publication the data undergo a series of logical checks as regards their variables and consistency checks over time.

21.5 Data compilation

Once collected, the data undergo logical checks, they are processed by the competent sections of ELSTAT and then the relevant tables are compiled for every tax category.

21.5.1 Imputation-rate

Not applicable.

21.6 Adjustment

No adjustments.

21.6.1 Seasonal adjustment

There is no seasonal adjustment; the data are estimated on a yearly basis.

22. Comment

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The environmental taxes tables have been developed by a working group of Eurostat and are the result of a long-standing, painful and collective work, encompassing revisions and changes aiming at continuously enhancing these tables. Therefore, these tables cover all national requirements and principles.