

## Single Integrated Metadata Structure (SIMS v2.0)

**Country:** Greece

**Domain name:** Environmental Taxes

### Elstat Metadata

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### 1. Contact

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<b>1.1. Contact organisation</b>	HELLENIC STATISTICAL AUTHORITY (ELSTAT)
<b>1.2. Contact organisation unit</b>	Agriculture , Livestock , Fisheries and Environmental Statistics Division (B2) Energy & Environment Statistics Section (B24)
<b>1.5. Contact mail address</b>	46,Peiraios & Eponiton, 185 10, Piraeus

<b>2. Metadata update</b> <a href="#">Top</a>	
<b>2.1. Metadata last certified</b>	April 2021
<b>2.2. Metadata last posted</b>	April 2021
<b>2.3. Metadata last update</b>	April 2021

<b>3. Statistical presentation</b> <a href="#">Top</a>	
<b>3.1. Data description</b>	
Data presents environmental tax revenue (by tax category - energy, transport, pollution and resource taxes) broken down by economic activity (tax payer), using the NACE classification for production activities extended to cover taxes payable by households and non-residents.	
<b>3.2. Classification system</b>	
<p><b>Environmental tax revenue is broken down by:</b></p> <p>A. type of environmental tax,  B. sector/industry of tax payer</p> <p><b>A. Classification according to type of environmental tax</b></p> <p>For analytical purposes, the environmental taxes are divided into four categories:</p> <ol style="list-style-type: none"> <li>1. energy taxes (including CO2 taxes),</li> <li>2. transport taxes,</li> <li>3. pollution taxes,</li> <li>4. resource taxes (excluding taxes on oil and gas extraction).</li> </ol> <p><b>B. Environmental taxes by economic activity</b></p> <p>Environmental tax revenues are allocated to the different tax payers:</p> <ul style="list-style-type: none"> <li>• by economic activity according to the statistical classification of economic activities in the European Community (<a href="#">NACE Rev.2</a>)</li> <li>• households as consumers</li> <li>• non-residents</li> <li>• not allocated (impossible to be allocated to one of the categories mentioned above).</li> </ul>	
<b>3.3. Coverage – sector</b>	
Environmental taxes by economic activity data cover taxes payable by all sectors of the economy: producers (economic activities by NACE), households as consumers as well as non-residents.	
<b>3.4. Statistical concepts and definitions</b>	
<p>The environmental tax statistics are compiled based on Eurostat's 2013 <a href="#">'Environmental taxes - a statistical guide'</a>. Environmental tax is defined 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 ESA2010 as a tax".</p> <p>Environmental tax statistics are part of European environmental economic accounts, which constitute satellite accounts to national accounts. Thus, environmental tax statistics follows ESA2010 definition of 'taxes'. Consequently, only payments that are identified as taxes in the national accounts can be reported as environmental taxes whereas other types of payments to government are not excluded from the scope of the data collection. Compliance with the tax definition of the national accounts improves international comparability of the statistics, and is in line with the guidance, concepts and definitions of the System of environmental and economic accounting (SEEA).</p>	
<b>3.5. Statistical unit</b>	

Data refer to environmental taxes collected by the government and payable by the different economic agents.

### 3.6. Statistical population

The target population are all production sectors by NACE, households as consumers and non-residents.

### 3.7. Reference area

At national level: Data refer to Greece total.

### 3.8. Coverage – Time

The time periods covered by annual data is from 2008 till 2017.

### 3.9. Base period

Not applicable.

## 4. Unit of measure

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Million National Currency (MNAC).

## 5. Reference Period

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Data refer to 2018 which disseminated via the questionnaire 2020.

## 6. Institutional Mandate

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### 6.1. Institutional Mandate - legal acts and other agreements

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

- 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 exercise 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)  
[https://www.statistics.gr/documents/20181/301069/ELSTAT\\_REGULATION\\_%CE%95%CE%9D/66c62d27-43c8-4132-b96f-3b5a33e7d7b5?version=1.0](https://www.statistics.gr/documents/20181/301069/ELSTAT_REGULATION_%CE%95%CE%9D/66c62d27-43c8-4132-b96f-3b5a33e7d7b5?version=1.0)
- 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"*.  
<https://www.statistics.gr/en/legal-framework>

At European level:

Statistics on environmental taxes are based on [Regulation \(EC\) No. 691/2011](#) (Annex II) on European environmental economic accounts as amended by Regulation 538/2014, as well as legal acts in the area of national accounts. Data transmission became obligatory in September

2013. Before, Eurostat collected the data on a voluntary basis.

The basis for the national accounts tax aggregates is Table 9 "Detailed tax and social contribution receipts by type of tax or social contribution and receiving sub-sector including the list of taxes and social contributions according to national classification" of the ESA2010 transmission programme - Annex B of [Regulation \(EU\) No. 549/2013](#) of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union. Moreover, [Commission Regulation \(EC\) N° 995/2001](#) of 22 May 2001 implementing Council and European [Parliament Regulation \(EC\) N° 2516/2000](#) of 10 July 2000 on the recording of taxes and social contributions sets the rules for the data sources, time of recording and comparable treatment of taxes and social contributions assessed but unlikely to be collected.

## **6.2. Institutional Mandate - data sharing**

Not applicable.

# **7. Confidentiality**

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## **7.1. 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.

<http://www.statistics.en/el/statistical-confidentiality>.

## **7.2. 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 defense 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.

## 8. Release policy

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### 8.1. Release calendar

Not applicable.

### 8.2. Release calendar access

Not applicable.

### 8.3. Release policy - user access

In compliance with Community legislation and the European Statistics Code of Practice ( <http://ec.europa.eu/eurostat/web/products-catalogues/-/KS-02-18-142> ) , 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.

## 9. Frequency of dissemination

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See concept 8.1.

10. Accessibility and clarity <span style="float: right;"><a href="#">Top</a></span>
<b>10.1. Dissemination format - News release</b>
Not applicable.
<b>10.2. Dissemination format – Publications</b>
Relevant publications are posted on the webpage of Eurostat at the following link: <a href="http://ec.europa.eu/eurostat/web/environment/environmental-taxes/database">http://ec.europa.eu/eurostat/web/environment/environmental-taxes/database</a> .
<b>10.3. Dissemination format - online database</b>
Data are posted on the database of Eurostat at the following link: <a href="http://ec.europa.eu/eurostat/web/environment/environmental-taxes/database">http://ec.europa.eu/eurostat/web/environment/environmental-taxes/database</a> .
<b>10.3.1. Data tables – consultations</b>
Not applicable.
<b>10.4. Dissemination format - microdata access</b>
Information for the provision of microdata are available on the ELSTAT Website> Products and Services > Provision of microdata ( <a href="https://www.statistics.gr/el/scientific_provision_data">https://www.statistics.gr/el/scientific_provision_data</a> ) Microdata are made available to users after submitting a request to the: Division of Statistical Information and Publications 46, Peiraios and Eponiton Str., 18510, Piraeus Tel: +30 213 135 2022 Fax: +30 213 135 2312
<b>10.5. Dissemination format – other</b>
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 detail the requested data, to the Data Dissemination Section. The requests must be submitted electronically to the following e-mail address: <a href="mailto:data.dissem@statistics.gr">data.dissem@statistics.gr</a> and <a href="mailto:data.supply@statistics.gr">data.supply@statistics.gr</a> <a href="http://dlib.statistics.gr/portal/page/portal/ESYE/">http://dlib.statistics.gr/portal/page/portal/ESYE/</a> .
<b>10.5.1. Metadata – consultations</b>
Not implemented yet.
<b>10.6. Documentation on methodology</b>
Eurostat’s manual, “ Environmental Taxes, A Statistical Guide” is available at: <a href="http://ec.europa.eu/eurostat/en/web/products-manuals-and-guidelines/-/KS-GQ-13-005">http://ec.europa.eu/eurostat/en/web/products-manuals-and-guidelines/-/KS-GQ-13-005</a>
<b>10.6.1. Metadata completeness – rate</b>
Eurostat’s manual, “ Environmental Taxes, A Statistical Guide” is available at: <a href="http://ec.europa.eu/eurostat/en/web/products-manuals-and-guidelines/-/KS-GQ-13-005">http://ec.europa.eu/eurostat/en/web/products-manuals-and-guidelines/-/KS-GQ-13-005</a>
<b>10.7. Quality management – documentation</b>
The data which are transmitted to Eurostat are accompanied by a relevant quality report that outlines the methods for the compilation of environmental taxes.

11. Quality management <span style="float: right;"><a href="#">Top</a></span>
<b>11.1. Quality assurance</b>
The data for the compilation of environmental taxes derive from a) National Accounts and b) administrative sources which provide the official data of Greece (Independent Authority for



Public Revenue of the Ministry of Finance).
<b>11.2. Quality management – assessment</b>
Quality assessment is characterized by a series of logical checks, the coherence of data with National Accounts, the comparability over time as well as the internal and cross domain coherence as described below (13,15). Moreover, data are validated by Eurostat and accompanied by a relevant quality report.

<b>12. Relevance</b> <a href="#">Top</a>
<b>12.1. Relevance - User Needs</b>
The potential users for the environmental taxes data are: Eurostat, government, ministries (Ministry of Environment and Energy, Ministry of Transport), universities, research centers, enterprises, students, media.
<b>12.2. Relevance - User Satisfaction</b>
The Statistical Information Dissemination Section of ELSTAT conducts a survey on user satisfaction, the results of which are available at the link: <a href="http://www.statistics.gr/el/user-satisfaction-survey">http://www.statistics.gr/el/user-satisfaction-survey</a> .
<b>12.3. Completeness</b>
The requirements of the Regulation 691/2011 are fully met.
<b>12.3.1. Data completeness – rate</b>
Not applicable.

<b>13. Accuracy</b> <a href="#">Top</a>
See 13.1, 13.2.
<b>13.1. Accuracy – overall</b>
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.
<b>13.2. Sampling error</b>
Not applicable.
<b>13.2.1. Sampling error – indicators</b>
Not applicable.
<b>13.3. Non-sampling error</b>
See 13.3.1 - 13.3.5.
<b>13.3.1. Coverage error</b>
Not applicable.
<b>13.3.1.1. Over-coverage – rate</b>
Not applicable.
<b>13.3.1.2. Common units – proportion</b>
Not applicable.
<b>13.3.2. Measurement error</b>
Not applicable.



<b>13.3.3. Non response error</b>
Not applicable.
<b>13.3.3.1. Unit non-response – rate</b>
Not applicable.
<b>13.3.3.2. Item non-response – rate</b>
Not applicable.
<b>13.3.4. Processing error</b>
Not applicable.
<b>13.3.5. Model assumption error</b>
Not applicable.

<b>14. Timeliness and punctuality</b> <a href="#">Top</a>
See 14.1, 14.2.
<b>14.1. Timeliness</b>
See 14.1.1, 14.1.2.
<b>14.1.1. Time lag - first result</b>
The data are compiled and disseminated 21 months after the end of the reference year.
<b>14.1.2. Time lag - final result</b>
The data for transport taxes are usually finalised at t+33 months after the reference year. It depends on NTL revisions. Data for energy taxes are usually finalised 3 years after final estimate.
<b>14.2. Punctuality</b>
See 14.2.1.
<b>14.2.1. Punctuality - delivery and publication</b>
Environmental taxes data are transmitted within the deadlines set out by Eurostat.

<b>15. Coherence and comparability</b>			<a href="#">Top</a>			
See 15.1, 15.2, 15.3.						
<b>15.1. Comparability – geographical</b>						
See 15.1.1.						
<b>15.1.1. Asymmetry for mirror flow statistics – coefficient</b>						
Not applicable.						
<b>15.2. Comparability - over time</b>						
See 15.2.1, 15.2.2.						
<b>15.2.1. Length of comparable time series</b>						
For energy taxes the length of comparability is 2010-2018. For transport taxes is 2012-2018.						
<b>15.2.2. Comparability - over time detailed</b>						
<table><tr><td><b>Tax type</b></td><td><b>Reference period</b></td><td><b>Reasons for breaks</b></td></tr></table>				<b>Tax type</b>	<b>Reference period</b>	<b>Reasons for breaks</b>
<b>Tax type</b>	<b>Reference period</b>	<b>Reasons for breaks</b>				

Energy	2010-2018	No breaks	
Transport	2012-2018	No breaks	
15.3. Coherence - cross domain			
See 15.3.1, 15.3.2.			
15.3.1. Coherence - sub annual and annual statistics			
The results are compiled on annual basis.			
15.3.2. Coherence - National Accounts			
See 15.3.2.1.			
15.3.2.1. Coherence - National Accounts detailed			
Tax type	Discrepancy	Size of discrepancy	Reasons
Transport taxes	No discrepancy		
Energy taxes	No discrepancy		
15.4. Coherence – internal			
The environmental taxes data are characterized by internal coherence.			

## 16. Cost and Burden

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The administrative data derive from the Independent Authority for Public Revenue of the Ministry of Finance. In addition, data are also collected by ELSTAT. The burden for ELSTAT in terms of data collection, data processing and administrative cost of ELSTAT has not been estimated.

## 17. Data revision

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See 17.1, 17.2.

### 17.1. Data revision – policy

The Revision Policy of ELSTAT for 2018 is implemented. The revision policy is available at the following link:

[http://www.statistics.gr/documents/20181/1195539/ELSTAT Revisions Policy 25 10 2018 EN.pdf/604b51dd-5dc2-4c7c-8b74-2766bda16e5e](http://www.statistics.gr/documents/20181/1195539/ELSTAT_Revisions_Policy_25_10_2018_EN.pdf/604b51dd-5dc2-4c7c-8b74-2766bda16e5e)

### 17.2. Data revision – practice

See 17.2.1, 17.2.2.

#### 17.2.1. Data revision - average size

Not applicable.

#### 17.2.2. Status of data

Main reasons for revisions are the updated source data. For energy taxes is the updated NTL table which is usually finalized 3 years after final estimate and for transport taxes the use table data supplied by National Accounts which are usually finalized at t+33 months after the reference year.

## 18. Statistical processing

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See 18.1- 18.6.

### 18.1. Source data

Energy taxes: D2122 C01, D214A C02, D214A C07, D29F C01 & C02 (NA division)

Transport taxes: D214A C01, D214D C01, D29E C03, D59D C01 (AADE, EL.STAT.)

Pollution taxes: D214A C08

In 18.1.1 energy, transport and pollution taxes are in more detail with the relevant tax names and their sources.

#### 18.1.1. Source data detailed

	Tax Name/ESA Code	Source data for compiling tax revenue by payer
Energy taxes	D2122C C01, D214A C02, D214A C07, D29F C01, D29F C02	Intermediate consumption, use matrix naio_cp16_r2 row cpa19 & 35, from SUT of NA division
Transport taxes	D214A C01, D214D C01, D29E C03, D59D C01	Administrative data of the financial records from the Independent Authority for Public Revenue of the Ministry of Finance (payments with the codes, relevant to ESA codes, and with the tax identification numbers)
Pollution taxes	D214A C08	Intermediate consumption, use matrix naio_cp16_r2 row cpa47, from SUT of NA division
Resource taxes		

### 18.2. Frequency of data collection

Data are collected on a yearly basis.

### 18.3. Data collection

The data which are used for the compilation of environmental taxes statistics derive from:

The Independent Authority for Public Revenue of the Ministry of Finance

National Accounts (use matrix cpa 19 & cpa 35)

Business Register

Annual Industrial Survey

Transport, Communication and Mass Media Statistics Section

The General Government Accounts 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 Registers and Big Enterprises Section of the Business Statistics Division 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 2010 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.

#### 18.4. 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.

#### 18.5. 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.

##### 18.5.1. Imputation – rate

Not applicable.

##### 18.5.2. Data compilation method

Tax type	Reference years	Method for breaking down revenue to payer
Transport taxes	2012-2018	Match of the ESA codes with the Revenue code numbers (KAE). The breakdown based on the data of KAE and VAT registration number which processed and allocated to the branches of A*64 (see 18.3 methodology).
Energy taxes	2010-2018	We use the intermediate consumption of "use matrix naio_cp16_r2 row cpa19" and "use matrix naio_cp16_r2 row cpa35" of National Accounts for households and enterprises (see 18.3 methodology).
Pollution Taxes	2018	For D241A C08 "Tax on plastic bag", we use SUT tables (use matrix naio_cp16_r2 for cpa 47) of National Accounts for enterprises and households.

##### 18.5.3. Compilation of estimations

Not applicable.

##### 18.5.4. Compilation of revenue payable by non-residents

Not applicable.

##### 18.5.5. Compilation of revenue broken down by payer for years before 2008

Not applicable.

#### 18.6. Adjustment

See 18.6.1.

##### 18.6.1. Seasonal adjustment

Not applicable.

## 19. Comment

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