

Single Integrated Metadata Structure (SIMS v2.0)

Country: Greece

Domain name: Environmental Taxes

Elstat Metadata

Reference metadata

- [1. Contact](#)
 - [2. Metadata update](#)
 - [3. Statistical presentation](#)
 - [4. Unit of measure](#)
 - [5. Reference Period](#)
 - [6. Institutional Mandate](#)
 - [7. Confidentiality](#)
 - [8. Release policy](#)
 - [9. Frequency of dissemination](#)
 - [10. Accessibility and clarity](#)
 - [11. Quality management](#)
 - [12. Relevance](#)
 - [13. Accuracy](#)
 - [14. Timeliness and punctuality](#)
 - [15. Coherence and comparability](#)
 - [16. Cost and Burden](#)
 - [17. Data revision](#)
 - [18. Statistical processing](#)
 - [19. Comment](#)
- [Related Metadata](#)
- [Annexes](#)

1. Contact

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

2. Metadata update

2.1. Metadata last certified	February 2022
2.2. Metadata last posted	February 2022
2.3. Metadata last update	February 2022

3. Statistical presentation

3.1. Data description

Data presents environmental tax revenue by tax category (energy, transport, pollution, and resource taxes) broken down by economic activity (taxpayer). Breakdown follows the NACE Rev.2 classification for industries and services sectors extended to cover taxes paid by households and non-residents.

3.2. Classification system

Environmental tax revenue is broken down by:

- A. type of environmental tax,
- B. sector/industry of taxpayer

A. Classification according to type of environmental tax

For analytical purposes, the environmental taxes are divided into four categories:

1. energy taxes (including CO2 taxes),
2. transport taxes,
3. pollution taxes,
4. resource taxes (excluding taxes on oil and gas extraction).

B. Environmental taxes by economic activity

Environmental tax revenues are allocated to the different tax payers:

- by economic activity according to the statistical classification of economic activities in the European Community ([NACE Rev.2](#))
- households as consumers
- non-residents
- not allocated (impossible to be allocated to one of the categories mentioned above).

3.3. Coverage – sector

Environmental taxes by economic activity data cover taxes paid by all sectors of the economy: industries and services (economic activities by NACE Rev.2), households as consumers and non-residents on territory.

3.4. Statistical concepts and definitions

The environmental tax statistics are compiled based on Eurostat's 2013 '[Environmental taxes - a statistical guide](#)'. 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".

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).

3.5. Statistical unit

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

3.6. Statistical population

The target population are all production sectors by NACE Rev.2, 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 to 2019.

3.9. Base period

Not applicable.

4. Unit of measure

Million Euros (M€)

5. Reference Period

Data disseminated via the 2021 questionnaire corresponds to reference year 2019.

6. Institutional Mandate

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
- 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 \(EC\) No 995/2001](#) of 22 May 2001 implementing Council and European [Parliament Regulation \(EC\) No 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

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.

<https://www.statistics.gr/en/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

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, 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

Data are disseminated annually.

10. Accessibility and clarity

10.1. Dissemination format - News release

Not applicable.

10.2. Dissemination format – Publications

Relevant publications are posted on the webpage of Eurostat at the following link:
<https://ec.europa.eu/eurostat/web/main/data/database>

10.3. Dissemination format - online database

Data are posted on the database of Eurostat at the following link:
<https://ec.europa.eu/eurostat/web/main/data/database>

10.3.1. Data tables – consultations

Not applicable.

10.4. Dissemination format - microdata access

Microdata are made available to users after they submit a request to:
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

10.5. Dissemination format – other

Data can be provided to users (provided that restrictions on statistical confidentiality are fully met) usually by e-mail, by submitting a relevant data request. Users have to submit their request, describing in detail 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

10.5.1. Metadata – consultations

This information is not currently available.

10.6. 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>

10.6.1. Metadata completeness – rate

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>

10.7. Quality management – documentation

There is not currently available documentation on quality management practices.

11. Quality management

11.1. Quality assurance

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).

11.2. Quality management – assessment

The quality of the data is considered satisfactory.

12. Relevance

12.1. Relevance - User Needs

Although the use on environmental taxes on national level is still relatively limited, the potential users could be Eurostat, government, ministries (Ministry of Environment and Energy, Ministry of Transport), universities, research centers, enterprises, students, media.

12.2. Relevance - 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/en/user-satisfaction-survey>.

12.3. Completeness

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

12.3.1. Data completeness – rate

Not applicable.

13. Accuracy

13.1. Accuracy – overall

Data in the tables of environmental taxes derive from a combination of primary and administrative sources, 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.

13.2. Sampling error

Not applicable.

13.2.1. Sampling error – indicators

Not applicable.

13.3. Non-sampling error

Not applicable.

13.3.1. Coverage error

Not applicable.

13.3.1.1. Over-coverage – rate

Not applicable.

13.3.1.2. Common units – proportion

Not applicable.

13.3.2. Measurement error

Not applicable.

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

14. Timeliness and punctuality
14.1. Timeliness
See 14.1.1, 14.1.2.
14.1.1. Time lag - first result
Data are compiled and disseminated 21 months after the end of the reference year.
14.1.2. Time lag - final result
The data for transport taxes are usually finalized at t+33 months after the reference year. However, this depends on NTL revisions. Data for energy taxes are usually finalized 3 years after final estimate.
14.2. Punctuality
See 14.2.1.
14.2.1. Punctuality - delivery and publication
Environmental taxes data are transmitted within the deadlines set out by Eurostat.

15. Coherence and comparability		
15.1. Comparability – geographical		
Not applicable.		
15.1.1. Asymmetry for mirror flow statistics – coefficient		
Not applicable.		
15.2. Comparability - over time		
See 15.2.1, 15.2.2.		
15.2.1. Length of comparable time series		
For energy taxes the length of comparability is 2008-2019. For transport taxes is 2012-2019. For pollution taxes is 2018-2019.		
15.2.2. Comparability - over time detailed		
Tax type	Reference period	Reasons for breaks

Energy	2008-2019	No breaks	
Transport	2012-2019	No breaks	
Pollution	2018-2019	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		
Pollution taxes	No discrepancy		
15.4. Coherence – internal			
The environmental taxes data are characterized by internal coherence.			

16. Cost and Burden

The administrative data derive from the Independent Authority for Public Revenue. In addition, certain source data are also collected by ELSTAT. Approximately 0.5 FTE were used by ELSTAT for this ETEA transmission by ELSTAT.

17. Data revision

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.

17.2. Data revision – practice

ETEA data revision depends on revisions of the National Tax List (NTL) data and the underlying data sources such as National Accounts data used for Energy taxes.

17.2.1. Data revision - average size

Not applicable.

17.2.2. Status of data

Revisions reported in present transmission are due to the following:

1) National Accounts data revision and respective revision of underlying distribution keys based on SUT data for the period 2010 - 2019. NA data have been revised (base year and

data revision) from year 2010. (<https://www.statistics.gr/en/statistics/-/publication/SEL15/2019>).

2) Calculation of non-residents values (as described in 18.5.4) by also applying adjustment between Households and H49 figures for energy taxes.

18. Statistical processing

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, ELSTAT.)

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 (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
- National Accounts Division (use matrix cpa 19, cpa 35 and cpa 47)
- Business Statistics Division (Annual Industrial Survey)
- Transport 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 (ALE).

Regarding transport taxes, breakdown is based on the data of the environmental taxes by ALE and VAT registration number, delivered by the General Secretariat for Information Systems of the Ministry of Finance. The Register and Big Enterprises Section of the Business Statistics Division of ELSTAT is processing

these data so that the VAT Register Number to be allocated to the branches of economic activity A*64. As regards transport taxes of households, data derive from a) National Accounts, b) the Independent Authority for Public Revenue and, c) surveys conducted by ELSTAT.

Regarding energy taxes, they are allocated to branches of economic activities A*64 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.

Finally, pollution taxes are allocated accordingly to economic activities A*64 and to households on the basis of “use matrix naio_cp16_r2 row cpa47” of National Accounts.

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	2012-2019	Match of the ESA codes with the Revenue code numbers (ALE). Breakdown is based on the data of ALE and VAT registration number that is processed and allocated to the branches of A*64 (see 18.3 methodology).
Energy taxes	2008-2019	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	2018-2019	For D241A C08 “Tax on plastic bag”, we use “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

For energy taxes, the contribution of non-residents is calculated using auxiliary data derived from National Accounts. Specifically, for the part of households we use information provided from National Accounts regarding exports to non-residents in national territory for cpa19, while for the part of freight transport we use Eurostat’s freight transport databases.

Regarding transport taxes paid by non-residents, existing primary data indicate negligible contribution. Nevertheless, we constantly cooperate with several administrative data sources to validate this assumption.

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

Not applicable.

18.6. Adjustment

Not applicable.

18.6.1. Seasonal adjustment

Not applicable.

19. Comment

This transmission's data undergo major revision for energy taxes compared with previous years. As already mentioned in this report, the revision is mainly due to the following reasons:

- 1) National Accounts data revision and respective revision of underlying distribution keys based on SUT data for the period 2010 - 2019.
- 2) Application of residence principle and calculation of relevant energy taxes for non-residents.