

# Single Integrated Metadata Structure (SIMS v2.0)

**Country:** Greece

**Domain name:** Environmental Taxes 2021

## Elstat Metadata

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## 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)

### 1.3. Contact mail address

46, Peiraos & Eponiton, 185 10, Piraeus

## 2. Metadata update

2.1. Metadata last certified	12/09/2023
2.2. Metadata last posted	12/09/2023
2.3. Metadata last update	12/09/2023

## 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 2021.

### **3.9. Base period**

Not applicable.

## **4. Unit of measure**

Million Euros (M€)

## **5. Reference Period**

Data disseminated via the 2023 questionnaire corresponds to reference year 2021.

## **6. Institutional Mandate**

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

At National level:

The legal framework concerning the organization and operation of ELSTAT is available at the following link:

<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**

### 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

A news Release and respective data on Environmental Taxes are disseminated on ELSTAT's website according to the published release calendar (<https://www.statistics.gr/en/calendar>).

### 8.2. Release calendar access

The release calendar is available on ELSTAT's website (<https://www.statistics.gr/en/calendar>).

### 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

A news release for the dissemination of ETEA data is scheduled to be published in September.

### 10.2. Dissemination format – Publications

Data on ETEA are disseminated on ELSTAT's web site.

### 10.3. Dissemination format - online database

ETEA data files are available on ELSTAT's website (<https://www.statistics.gr/en/statistics/-/publication/SOP10/->)

#### 10.3.1. Data tables – consultations

Not applicable.
<b>10.4. Dissemination format - microdata access</b>
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 e-mail: <a href="mailto:data.dissem@statistics.gr">data.dissem@statistics.gr</a>
<b>10.5. Dissemination format – other</b>
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: <a href="mailto:data.dissem@statistics.gr">data.dissem@statistics.gr</a>
<b>10.5.1. Metadata – consultations</b>
This information is not currently available.
<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>
Rate of metadata completeness is 100%.
<b>10.7. Quality management – documentation</b>
There is not currently available documentation on quality management practices.

<b>11. Quality management</b>
<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).
<b>11.2. Quality management – assessment</b>
The quality of the data is considered satisfactory.

<b>12. Relevance</b>
<b>12.1. Relevance - User Needs</b>
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 and the 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/en/user-satisfaction-survey">http://www.statistics.gr/en/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>
Rate of data completeness is 100%.
<b>13. Accuracy</b>
<b>13.1. Accuracy – overall</b>
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.
<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>
Not applicable.
<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>
<b>14.1. Timeliness</b>
See 14.1.1, 14.1.2.
<b>14.1.1. Time lag - first result</b>
Data are compiled and disseminated 16 months after the end of the reference year.

<b>14.1.2. Time lag - final result</b>
The data for transport taxes are usually finalized 33 months after the reference year. However, this depends on NTL revisions. Data for energy taxes are usually finalized 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.

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 2008-2021.																			
For transport taxes is 2012-2021.																			
For pollution taxes is 2018-2021.																			
15.2.2. Comparability - over time detailed																			
<table><tr><th>Tax type</th><th>Reference period</th><th>Reasons for breaks</th></tr><tr><td>Energy</td><td>2008-2021</td><td>No breaks</td></tr><tr><td>Transport</td><td>2012-2021</td><td>No breaks</td></tr><tr><td>Pollution</td><td>2018-2021</td><td>No breaks</td></tr></table>				Tax type	Reference period	Reasons for breaks	Energy	2008-2021	No breaks	Transport	2012-2021	No breaks	Pollution	2018-2021	No breaks				
Tax type	Reference period	Reasons for breaks																	
Energy	2008-2021	No breaks																	
Transport	2012-2021	No breaks																	
Pollution	2018-2021	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																			
<table><tr><th>Tax type</th><th>Discrepancy</th><th>Size of discrepancy</th><th>Reasons</th></tr><tr><td>Transport taxes</td><td>No discrepancy</td><td></td><td></td></tr><tr><td>Energy taxes</td><td>No discrepancy</td><td></td><td></td></tr><tr><td>Pollution taxes</td><td>No discrepancy</td><td></td><td></td></tr></table>				Tax type	Discrepancy	Size of discrepancy	Reasons	Transport taxes	No discrepancy			Energy taxes	No discrepancy			Pollution taxes	No discrepancy		
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.

### 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](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 and Pollution taxes.

##### 17.2.1. Data revision - average size

Not applicable.

##### 17.2.2. Status of data

Revisions reported in present transmission are due to data revision of National Accounts (<https://www.statistics.gr/en/statistics/-/publication/SEL15/2021>) and respective revision of underlying distribution variables based on SUT data for the period 2019 - 2021.

### 18. Statistical processing

#### 18.1. Source data

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

Transport taxes: D214A C01, D214D C01, D29E C03, D59D C01 (AADE, ELSTAT)

Pollution taxes: D214A C08, D214A C09

In 18.1.1., energy, transport and pollution taxes are in more detail with the relevant ESA code 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	Intermediate consumption, use matrix naio_cp16_r2 row cpa19 & 35, from SUT of NA division. For cpa19 and NACE C19 and C20 SBS data for IC are used.
	D214A C02	Intermediate consumption, use matrix naio_cp16_r2 row cpa19 & 35, from SUT of NA division. For cpa19 and NACE C19 and C20 SBS data for IC are used.

	D214A C07	Intermediate consumption, use matrix naio_cp16_r2 row cpa19 & 35, from SUT of NA division. For cpa19 and NACE C19 and C20 SBS data for IC are used.
	D29F C01	European Union Transaction Log (EUTL) data on verified emissions (Emissions Trading System) excluding reserve and free emissions allowances per industry sector.
	D29F C02	Intermediate consumption, use matrix naio_cp16_r2 row cpa19 & 35 from SUT of NA division. For cpa19 and NACE C19 and C20 SBS data for IC are used.
Transport taxes	D214A 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).
	D214D 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).
	D29E C03	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).
	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.
	D214A C09	-Annual air emissions inventories and Air Emissions Accounts. -Annual transport survey of “National and International Road Freight Transport” compiled by ELSTAT’s Transport Statistics Section. -Intermediate consumption, use matrix naio_cp16_r2 row cpa19, 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
- European Union Transaction Log (EUTL)
- National Accounts Division (use matrix cpa 19, cpa 35 and cpa 47)
- Business Statistics Division (Annual Industrial Survey)
- Air Emissions Accounts (AEA)
- 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 energy taxes (except D29F C01 tax - "Taxes on pollution" related to CO<sub>2</sub> permits), they have been 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. For the allocation in industries C19 and C20, intermediate consumption data of CPA 19 from the Structural Business Statistics (SBS) are used.

For D29F C01 tax, regarding emissions trading system, breakdown is based on the data of the European Union Transaction Log (EUTL) on verified emissions excluding reserve and free emissions allowances. Each enterprise (VAT registration number) is then assigned to a NACE branch of economic activity A\*64 by the Register and Big Enterprises Section of the Business Statistics Division of ELSTAT and aggregated data are finally calculated by NACE sector.

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.

Revenues from D214 C08 pollution tax 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.

For D214 C09 pollution tax, breakdown is based on information provided by annual emission inventories for the consumption of transport diesel by type of vehicle (passengers cars, heavy duty vehicles and light duty vehicles) according to the following:

a) Diesel consumption of passenger cars are exclusively attributed to Households-transport.

b) Regarding the commercial transport sector:

- HDVs diesel consumption is allocated to all NACE Rev.2 sectors using tonne-km (TKM) data from the annual transport survey of "National and International Road Freight Transport" compiled by ELSTAT's Transport Statistics Section.

- Light duty vehicles (LDVs) diesel consumption is allocated to all NACE Rev.2 sections using auxiliary data from Use Tables (use matrix naio\_cp16\_r2 row cpa19) as provided by the National Accounts division.

#### **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**

<b>Tax type</b>	<b>Reference years</b>	<b>Method for breaking down revenue to payer</b>
Energy taxes	2008-2021	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). For D29F C01, we use the European Union Transaction Log (EUTL) data. Breakdown is based on the data of VAT registration number that is processed and allocated to the branches of A*64 (see 18.3 methodology).
Transport taxes	2012-2021	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).
Pollution Taxes	2018-2021	For D241A C08 "Tax on plastic bag", we use "use matrix naio_cp16_r2 for cpa 47" of National Accounts for enterprises and households. For D214 C09 "New green tax on diesel" we use the road transport diesel consumption per type of vehicle provided by the air emissions inventories. Breakdown is based on data from (a) "National and International Road Freight Transport" compiled by ELSTAT's Transport Statistics Section and (b) "use matrix naio_cp16_r2 row cpa 19" of National Accounts.

#### 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 and cpa35, while for the part of freight transport we use Eurostat's freight transport databases.

In relation to 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.

For pollution taxes and specifically for "D214A C09 - New green tax on diesel", the contribution of non-residents is calculated using auxiliary data derived from the Air Emissions Accounts (AEA).

#### 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