

Environmentally related taxes Taxes on energy use

BETTER POLICIES FOR BETTER LIVES

Centre for Tax Policy and Administration

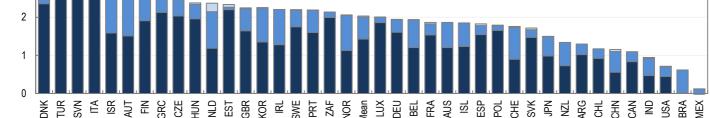
Revenue from environmentally related taxes in Austria¹

As a share of GDP, Austria has the 6th highest environmentally related tax revenue among 34 OECD and 5 partner economies. In 2014, environmentally related tax revenues were at 2.87% of GDP, compared to 2.0% on average among the 39 countries.

In Austria, taxes on energy represented 53% of total environmentally related tax revenue, compared to 70% on average among the 39 countries.

Environmentally related tax revenue as a percentage of GDP, 2014

Motor vehicles Other



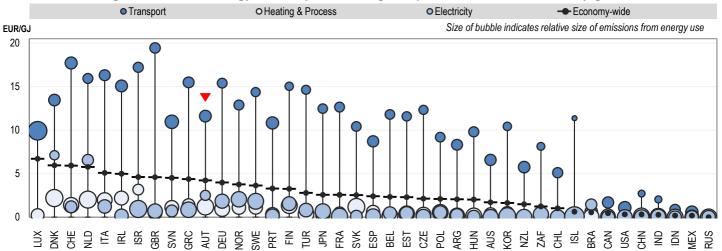
¹Data from OECD.Stat include all OECD countries (except Latvia) and Argentina, Brazil, China, India and South Africa. Please see OECD.Stat for country specific notes.

Taxes on energy use in Austria²

The OECD's Taxing Energy Use (2015) publication compares taxes on energy use (excise and carbon taxes) across 34 OECD and 7 partner economies. The chart below shows average tax rates, expressed in EUR per GJ, by sector across all fuels and the economy-wide average. The bubble size represents the weight of the sector in total energy use.

- Austria has higher average tax rates on transport fuels (11.61 EUR/GJ) than on fuels used for heating and process purposes (1.2 EUR/GJ) or electricity generation (2.5 EUR/GJ);
- Austria has the 11th highest tax rate on energy on an economy-wide basis, at EUR 4.23 per GJ, compared with EUR 2.7 per GJ on a simple-average basis across the 34 OECD and 7 partner economies.

Average tax rates on energy in transport, heating and process use, and electricity generation



²Data from Taxing Energy Use are for 2012 and include all OECD countries (except Latvia) and Argentina, Brazil, China, India, Indonesia, Russia and South Africa.

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Effective Carbon Rates

Pricing CO, through taxes and emissions trading systems

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Effective carbon rates in Austria

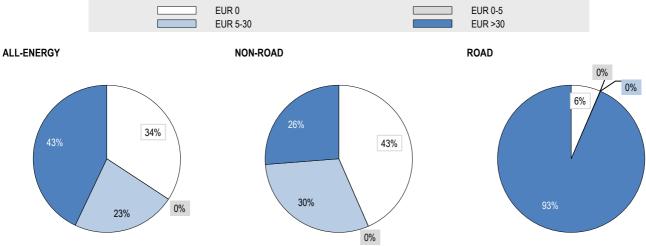
The OECD's Effective Carbon Rates (2016) publication presents the combined price signal on CO₂ emissions from taxes on energy and emissions trading systems (ETS), or the effective carbon rate (ECR).³ The charts below show shares of CO₂ emissions subject to different price ranges, for road, non-road and all emissions from energy use. EUR 30 is a conservative estimate of the climate damage from one tonne of CO₂ emissions.

In Austria, 34% of carbon emissions from energy use face no price signal at all; 66% face a price at or above EUR 5 per tonne of CO₂; and 43% face a price at or above EUR 30 per tonne of CO₂. This compares to a zero price for 60% of emissions across all countries, a price at or above EUR 5 per tonne for 30% and at or above EUR 30 per tonne for 10% of emissions.

Excluding road use, 43% of carbon emissions from energy use in Austria face no price signal at all; 57% face a price at or above

BUR 5 per tonne of CO₂; and 26% face a price at or above EUR 30 per tonne of CO₂. This compares to a zero price for 70% of
emissions across all countries, a price at or above EUR 5 per tonne for 19% and at or above EUR 30 per tonne for 4% of emissions.

Distribution of Effective Carbon Rates (ECR) on CO₂ emissions from energy use in Austria



Figures shown in the charts may not add up to 100% due to rounding.

³Notes on the interpretation of effective carbon rates: Box 3.1 (p.38-40), OECD's Effective Carbon Rates (2016), or consult http://oe.cd/ECRinterpretation

CO₂ emissions priced and average rates in Austria

The table below shows the average price signals from taxes and trading systems, and the share of emissions priced by these instruments.

- » Austria is subject to the EU ETS, which had an average permit price of EUR 7.24 per tonne of CO₂ in 2012.
- In total, taxes in Austria price 58% of CO₂ emissions from energy use; and the EU ETS prices 23%. The sectors with the highest tax coverage are electricity (99%) and road transport (94%). The sectors with the highest price coverage by the ETS are electricity (68%) and industry (39%).

Share of emissions priced and average price signals from tax & ETS. Austria

	CO ₂ emissions by sector (in t CO ₂)	Average price (in EUR/tCO ₂)	Share of emissions priced	Average price (in EUR/tCO ₂)	Share of emissions priced	Overlap of tax and ETS ⁵	Emissions not priced by tax or ETS
Agriculture & Fishing	1 854	47.1	40%	0.0	0%	0%	60%
Electricity	6 472	34.7	99%	7.2	68%	67%	0%
Industry	41 784	41.3	36%	7.2	39%	22%	47%
Offroad transport	653	34.2	82%	7.2	15%	12%	16%
Residential & Commercial	16 508	37.3	50%	7.2	0%	0%	50%
Road transport	22 241	175.7	94%	0.0	0%	0%	6%
Total ⁴	89 511	54.3	58%	1.7	23%	15%	34%

Access the data for all 41 countries:

http://oe.cd/emissionsdata

⁴Total average prices are weighted by the share of emissions in each sector that is priced in the country.

⁵Tax and ETS can apply to the same emissions base. The overlap describes the percentage of emissions in a sector that is priced by both tax and ETS.