

## TAX REVENUES IN ESTONIA

Revenues raised by environmentally related taxes in Estonia:

| Name                     | Type       | Year | Million \$US | Million Nat.Curr. |
|--------------------------|------------|------|--------------|-------------------|
| Air pollution charge     | Fee/Charge | 1994 | 0            | 6.4               |
| Air pollution charge     | Fee/Charge | 1995 | 0.587        | 6.7               |
| Air pollution charge     | Fee/Charge | 1996 | 0.766        | 9.1               |
| Air pollution charge     | Fee/Charge | 1997 | 0.831        | 11.5              |
| Air pollution charge     | Fee/Charge | 1998 | 1.003        | 14.1              |
| Air pollution charge     | Fee/Charge | 1999 | 0.995        | 14.6              |
| Air pollution charge     | Fee/Charge | 2000 | 3.992        | 67.682            |
| Air pollution charge     | Fee/Charge | 2001 | 5.566        | 97.104            |
| Air pollution charge     | Fee/Charge | 2002 | 6.121        | 101.273           |
| Fishing charge           | Fee/Charge | 1997 | 0.253        | 3.5               |
| Fishing charge           | Fee/Charge | 1998 | 0.435        | 6.12              |
| Fishing charge           | Fee/Charge | 1999 | 0.384        | 5.632             |
| Fishing charge           | Fee/Charge | 2000 | 0.28         | 4.755             |
| Fishing charge           | Fee/Charge | 2001 | 1.216        | 21.221            |
| Fishing charge           | Fee/Charge | 2002 | 1.042        | 17.242            |
| Fuel excise tax          | Tax        | 1994 | 0            | 200.782           |
| Fuel excise tax          | Tax        | 1995 | 20.736       | 236.555           |
| Fuel excise tax          | Tax        | 1996 | 44.26        | 525.905           |
| Fuel excise tax          | Tax        | 1997 | 63.03        | 872.503           |
| Fuel excise tax          | Tax        | 1998 | 86.942       | 1221.775          |
| Fuel excise tax          | Tax        | 1999 | 78.386       | 1149.699          |
| Fuel excise tax          | Tax        | 2000 | 66.406       | 1125.905          |
| Fuel excise tax          | Tax        | 2001 | 97.865       | 1707.353          |
| Fuel excise tax          | Tax        | 2002 | 110.111      | 1821.825          |
| Mining charges           | Fee/Charge | 1994 | 0            | 12.4              |
| Mining charges           | Fee/Charge | 1995 | 1.271        | 14.5              |
| Mining charges           | Fee/Charge | 1996 | 1.54         | 18.3              |
| Mining charges           | Fee/Charge | 1997 | 4.501        | 62.3              |
| Mining charges           | Fee/Charge | 1998 | 4.682        | 65.8              |
| Mining charges           | Fee/Charge | 1999 | 4.111        | 60.3              |
| Mining charges           | Fee/Charge | 2000 | 3.928        | 66.593            |
| Mining charges           | Fee/Charge | 2001 | 4.618        | 80.572            |
| Mining charges           | Fee/Charge | 2002 | 5.54         | 91.665            |
| Motor vehicle excise tax | Tax        | 1994 | 0            | 0                 |

|                                       |            |      |       |         |
|---------------------------------------|------------|------|-------|---------|
| Motor vehicle excise tax              | Tax        | 2000 | 8.26  | 140     |
| Motor vehicle excise tax              | Tax        | 2001 | 7.98  | 140     |
| Nature protection non-compliance fees | Fee/Charge | 1997 | 0.071 | 0.984   |
| Nature protection non-compliance fees | Fee/Charge | 1998 | 0.037 | 0.514   |
| Nature protection non-compliance fees | Fee/Charge | 1999 | 0.077 | 1.125   |
| Nature protection non-compliance fees | Fee/Charge | 2000 | 0.063 | 1.075   |
| Nature protection non-compliance fees | Fee/Charge | 2001 | 0.078 | 1.354   |
| Nature protection non-compliance fees | Fee/Charge | 2002 | 0.038 | 0.624   |
| Packaging excise tax                  | Tax        | 1997 | 0.311 | 4.309   |
| Packaging excise tax                  | Tax        | 1998 | 0.148 | 2.079   |
| Packaging excise tax                  | Tax        | 1999 | 0.082 | 1.209   |
| Packaging excise tax                  | Tax        | 2000 | 0.118 | 2       |
| Packaging excise tax                  | Tax        | 2001 | 0.025 | 0.439   |
| Packaging excise tax                  | Tax        | 2002 | 0.047 | 0.781   |
| Waste disposal charge                 | Fee/Charge | 1995 | 1.262 | 14.4    |
| Waste disposal charge                 | Fee/Charge | 1996 | 1.321 | 15.7    |
| Waste disposal charge                 | Fee/Charge | 1997 | 2.008 | 27.8    |
| Waste disposal charge                 | Fee/Charge | 1998 | 3.074 | 43.2    |
| Waste disposal charge                 | Fee/Charge | 1999 | 3.089 | 45.3    |
| Waste disposal charge                 | Fee/Charge | 2000 | 3.789 | 64.246  |
| Waste disposal charge                 | Fee/Charge | 2001 | 5.517 | 96.253  |
| Waste disposal charge                 | Fee/Charge | 2002 | 7.131 | 117.985 |
| Water abstraction charge              | Fee/Charge | 1996 | 2.861 | 34      |
| Water abstraction charge              | Fee/Charge | 1997 | 2.738 | 37.9    |
| Water abstraction charge              | Fee/Charge | 1998 | 2.839 | 39.9    |
| Water abstraction charge              | Fee/Charge | 1999 | 3.839 | 56.3    |
| Water abstraction charge              | Fee/Charge | 2000 | 3.537 | 59.963  |
| Water abstraction charge              | Fee/Charge | 2001 | 4.172 | 72.782  |
| Water abstraction charge              | Fee/Charge | 2002 | 4.625 | 76.525  |

|                       |            |      |       |        |
|-----------------------|------------|------|-------|--------|
| Water effluent charge | Fee/Charge | 1994 | 0     | 7.2    |
| Water effluent charge | Fee/Charge | 1995 | 1.245 | 14.2   |
| Water effluent charge | Fee/Charge | 1996 | 1.372 | 16.3   |
| Water effluent charge | Fee/Charge | 1997 | 1.409 | 19.5   |
| Water effluent charge | Fee/Charge | 1998 | 1.331 | 18.7   |
| Water effluent charge | Fee/Charge | 1999 | 1.691 | 24.8   |
| Water effluent charge | Fee/Charge | 2000 | 1.531 | 25.964 |
| Water effluent charge | Fee/Charge | 2001 | 1.893 | 33.022 |
| Water effluent charge | Fee/Charge | 2002 | 2.609 | 43.17  |

*Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management*