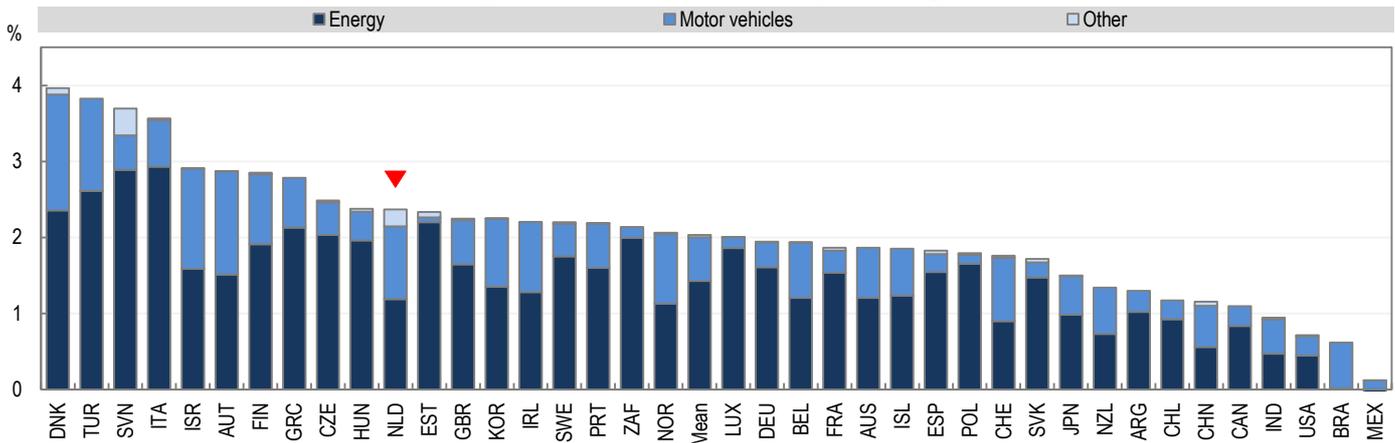


Revenue from environmentally related taxes in the Netherlands¹

As a share of GDP, the Netherlands has the 11th highest environmentally related tax revenue among 34 OECD and 5 partner economies. In 2014, environmentally related tax revenues were at 2.37% of GDP, compared to 2.0% on average among the 39 countries.

In the Netherlands, taxes on energy represented 50% 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



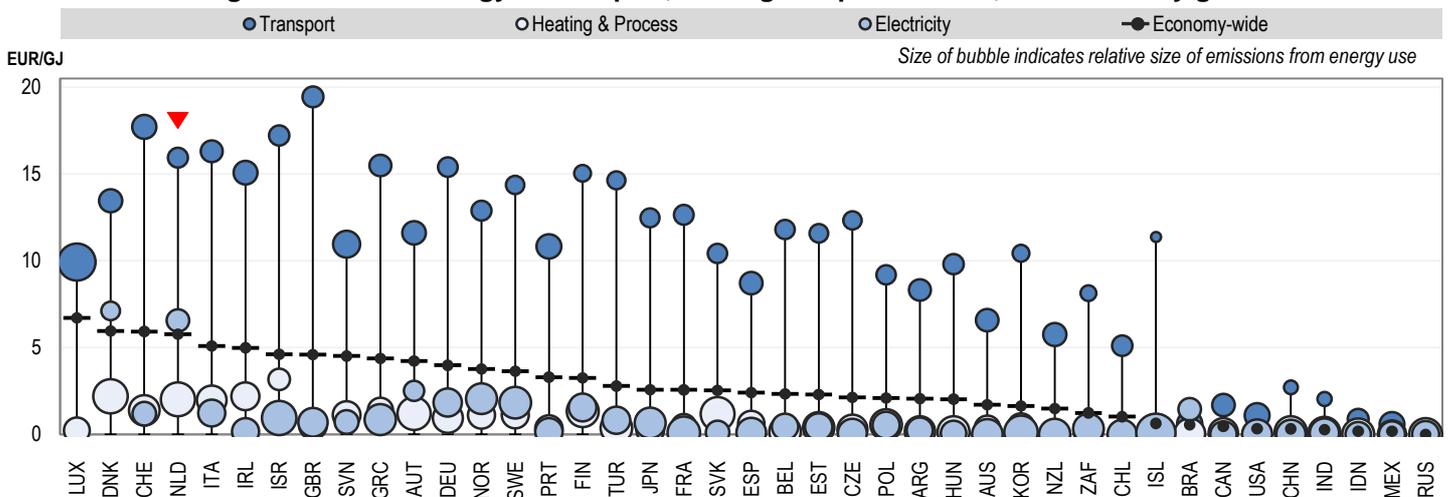
¹Data from OECD.Stat include all OECD countries (except Latvia) and Argentina, Brazil, China, India and South Africa. Please see OECD.Stat for country specific notes.

Taxes on energy use in the Netherlands²

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.

- » The Netherlands has higher average tax rates on transport fuels (15.94 EUR/GJ) than on fuels used for heating and process purposes (2.02 EUR/GJ) or electricity generation (6.56 EUR/GJ);
- » The Netherlands has the 4th highest tax rate on energy on an economy-wide basis, at EUR 5.77 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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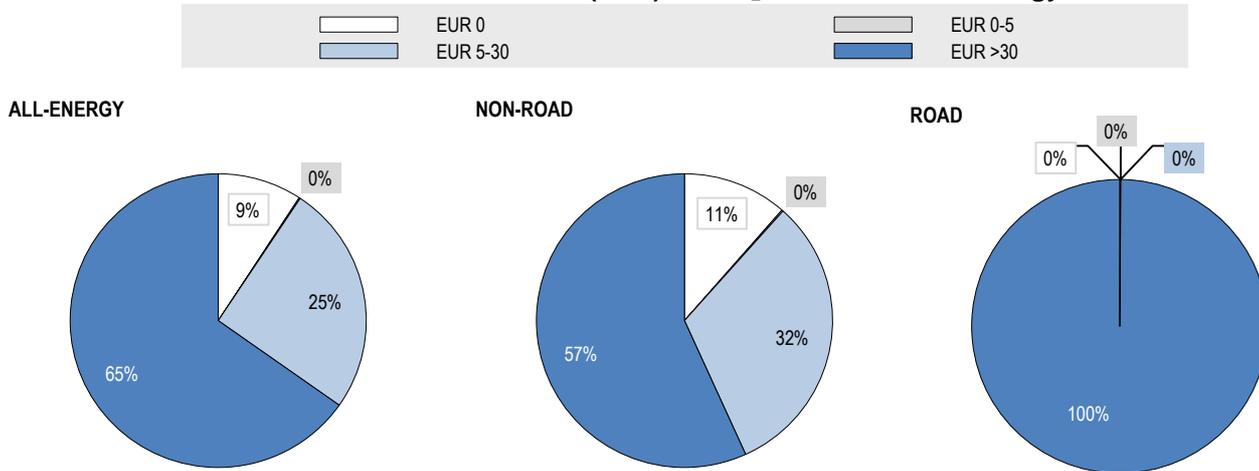
Effective carbon rates in the Netherlands

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 the Netherlands, 9% of carbon emissions from energy use face no price signal at all; 91% face a price at or above EUR 5 per tonne of CO₂; and 65% 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, 11% of carbon emissions from energy use in the Netherlands face no price signal at all; 88% face a price at or above EUR 5 per tonne of CO₂; and 57% 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 Netherlands



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 the Netherlands

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

- » The Netherlands 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 the Netherlands price 80% of CO₂ emissions from energy use; and the EU ETS prices 40%. The sectors with the highest tax coverage are electricity (100%) and road transport (100%). The sectors with the highest price coverage by the ETS are electricity (91%) and industry (53%).

Share of emissions priced and average price signals from tax & ETS, Netherlands

	CO ₂ emissions by sector (in t CO ₂)	Tax		ETS		Overlap of tax and ETS ⁵	Emissions not priced by tax or ETS
		Average price (in EUR/tCO ₂)	Share of emissions priced	Average price (in EUR/tCO ₂)	Share of emissions priced		
Agriculture & Fishing	6 907	33.7	97%	7.2	17%	17%	3%
Electricity	37 085	91.3	100%	7.2	91%	91%	0%
Industry	59 632	44.2	46%	7.2	53%	22%	23%
Offroad transport	748	99.5	85%	7.2	16%	14%	13%
Residential & Commercial	31 003	68.6	95%	7.2	1%	1%	5%
Road transport	33 015	225.1	100%	0.0	0%	0%	0%
Total⁴	168 392	85.1	80%	2.9	40%	29%	9%

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.