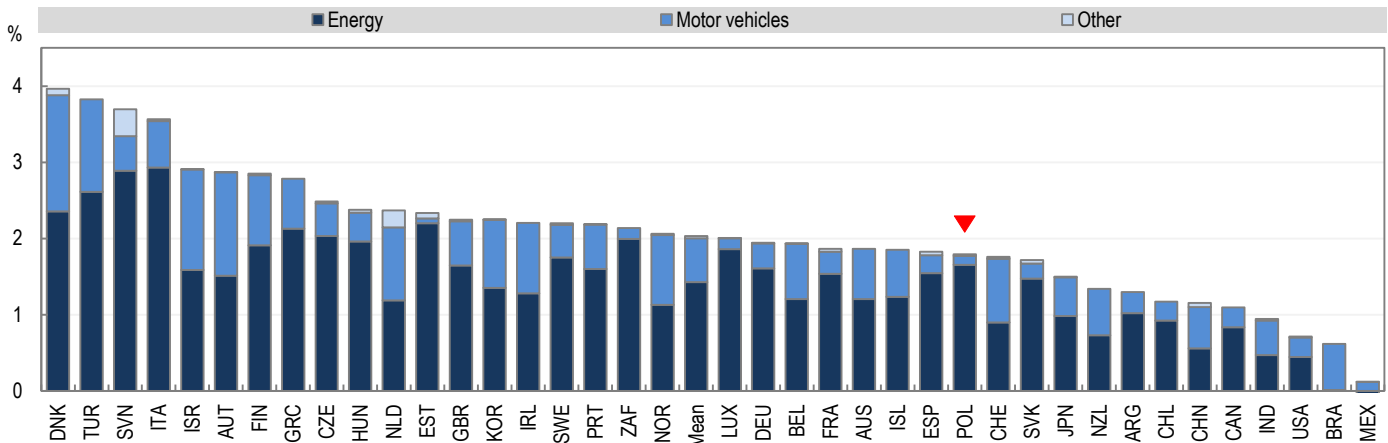


Revenue from environmentally related taxes in Poland¹

As a share of GDP, Poland has the 13th lowest environmentally related tax revenue among 34 OECD and 5 partner economies. In 2014, environmentally related tax revenues were at 1.79% of GDP, compared to 2.0% on average among the 39 countries.

In Poland, taxes on energy represented 92% 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



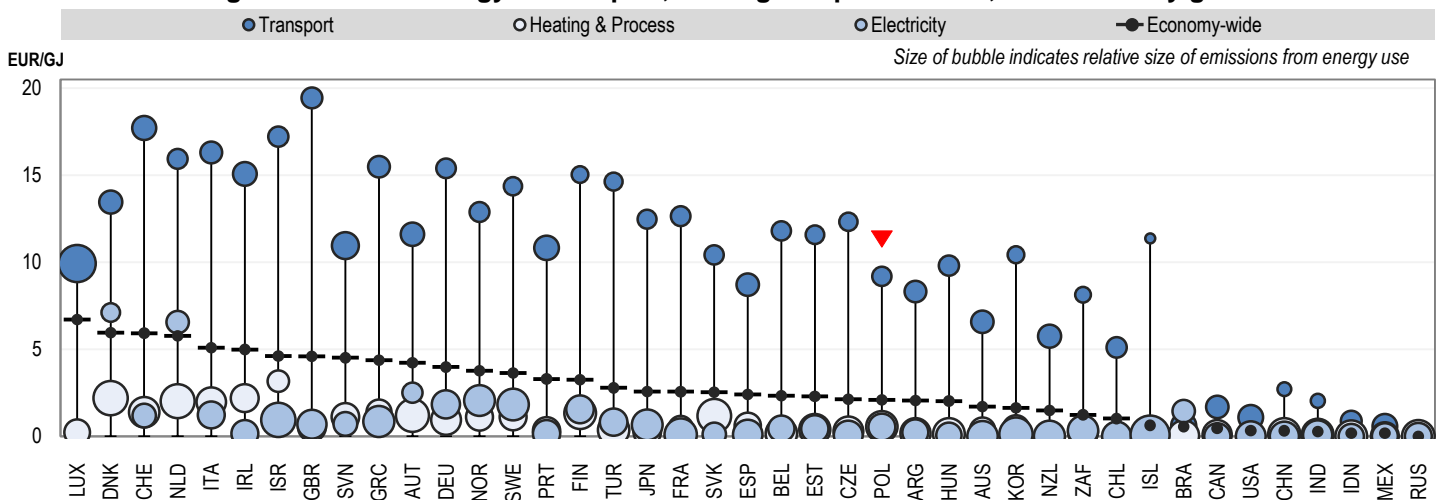
¹Data from OECD.Stat include all OECD countries (except Latvia) and Argentina, Brazil, China, India and South Africa. Please see OECD.Stat for country specific notes.

Taxes on energy use in Poland²

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.

- » Poland has higher average tax rates on transport fuels (9.19 EUR/GJ) than on fuels used for heating and process purposes (0.56 EUR/GJ) or electricity generation (0.53 EUR/GJ);
- » Poland has the 25th highest tax rate on energy on an economy-wide basis, at EUR 2.09 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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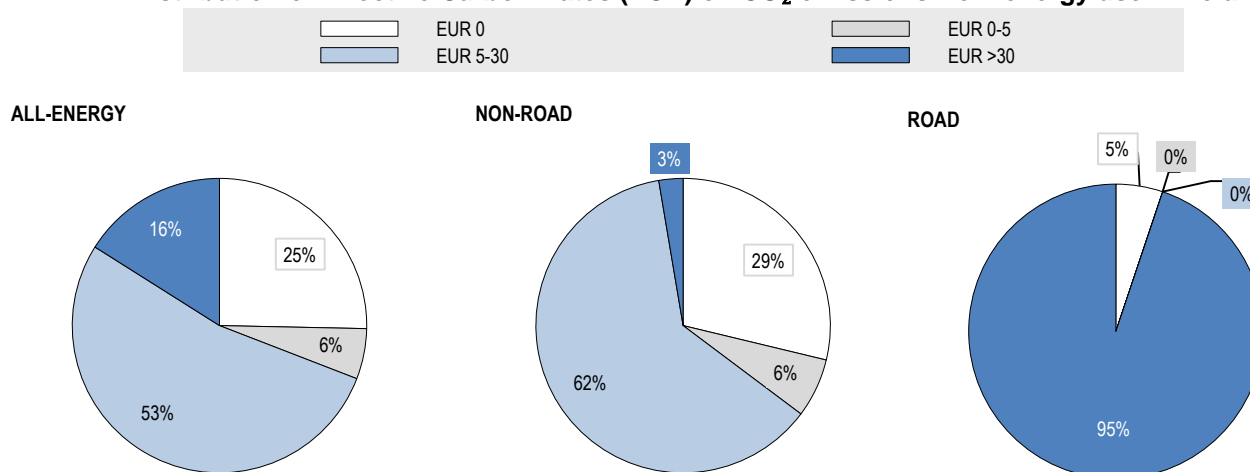
Effective carbon rates in Poland

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 Poland, 25% of carbon emissions from energy use face no price signal at all; 69% face a price at or above EUR 5 per tonne of CO₂; and 16% 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, 29% of carbon emissions from energy use in Poland face no price signal at all; 65% face a price at or above EUR 5 per tonne of CO₂; and 3% 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 Poland



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 Poland

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

- » Poland 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 Poland price 62% of CO₂ emissions from energy use; and the EU ETS prices 53%. The sectors with the highest tax coverage are electricity (100%) and road transport (95%). The sectors with the highest price coverage by the ETS are electricity (93%) and industry (67%).

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

	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	12 473	127.1	45%	7.2	1%	0%	55%
Electricity	120 520	5.3	100%	7.2	93%	93%	0%
Industry	87 644	10.6	30%	7.2	67%	20%	24%
Offroad transport	1 012	127.2	35%	7.2	56%	19%	29%
Residential & Commercial	56 826	9.0	8%	7.2	0%	0%	91%
Road transport	47 301	137.7	95%	0.0	0%	0%	5%
Total⁴	325 774	24.2	62%	3.8	53%	40%	25%

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.