



Grasping the power of green tax reforms

Simon Upton

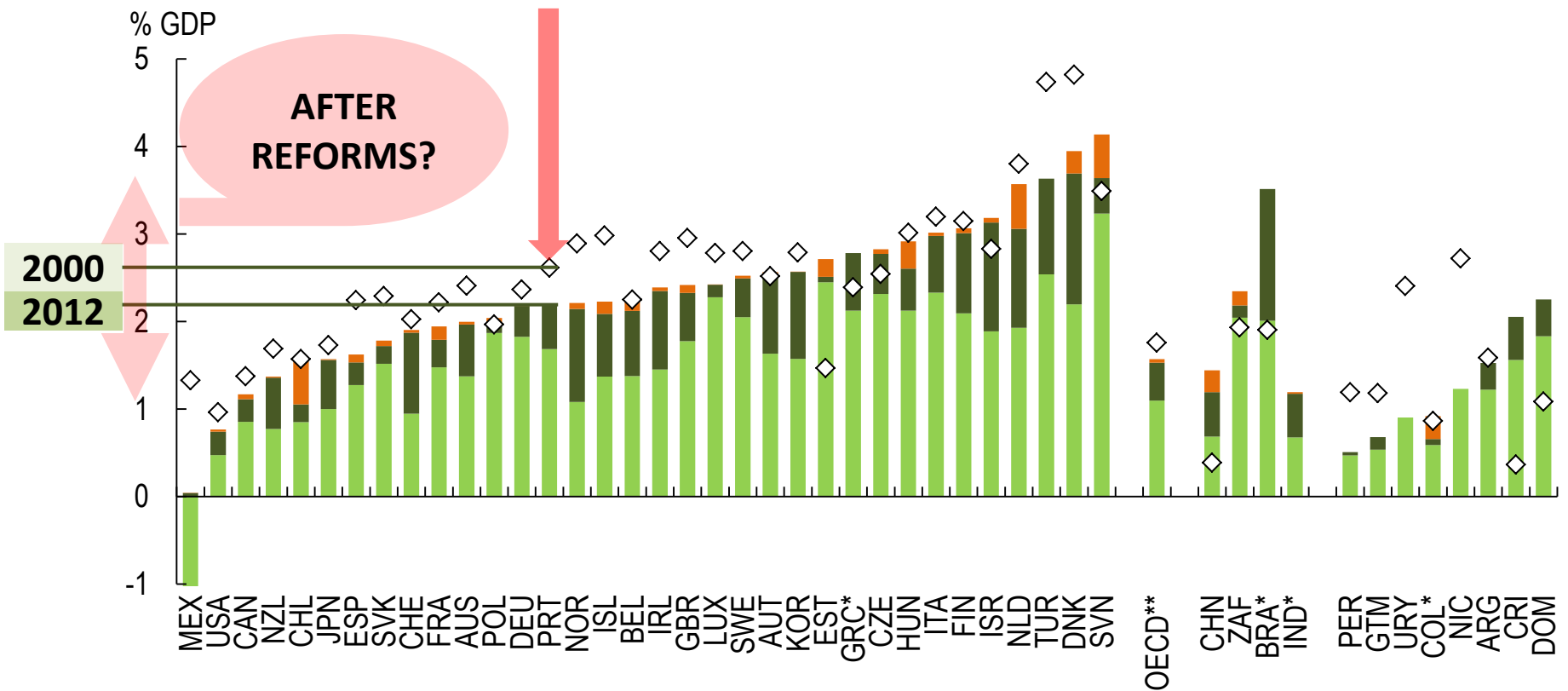
OECD, Director for the Environment

Seminar on Recent Environmental Initiatives in Portugal

OECD, 3 February 2014

Environmentally-related taxes in Portugal and selected countries (2012 or latest)

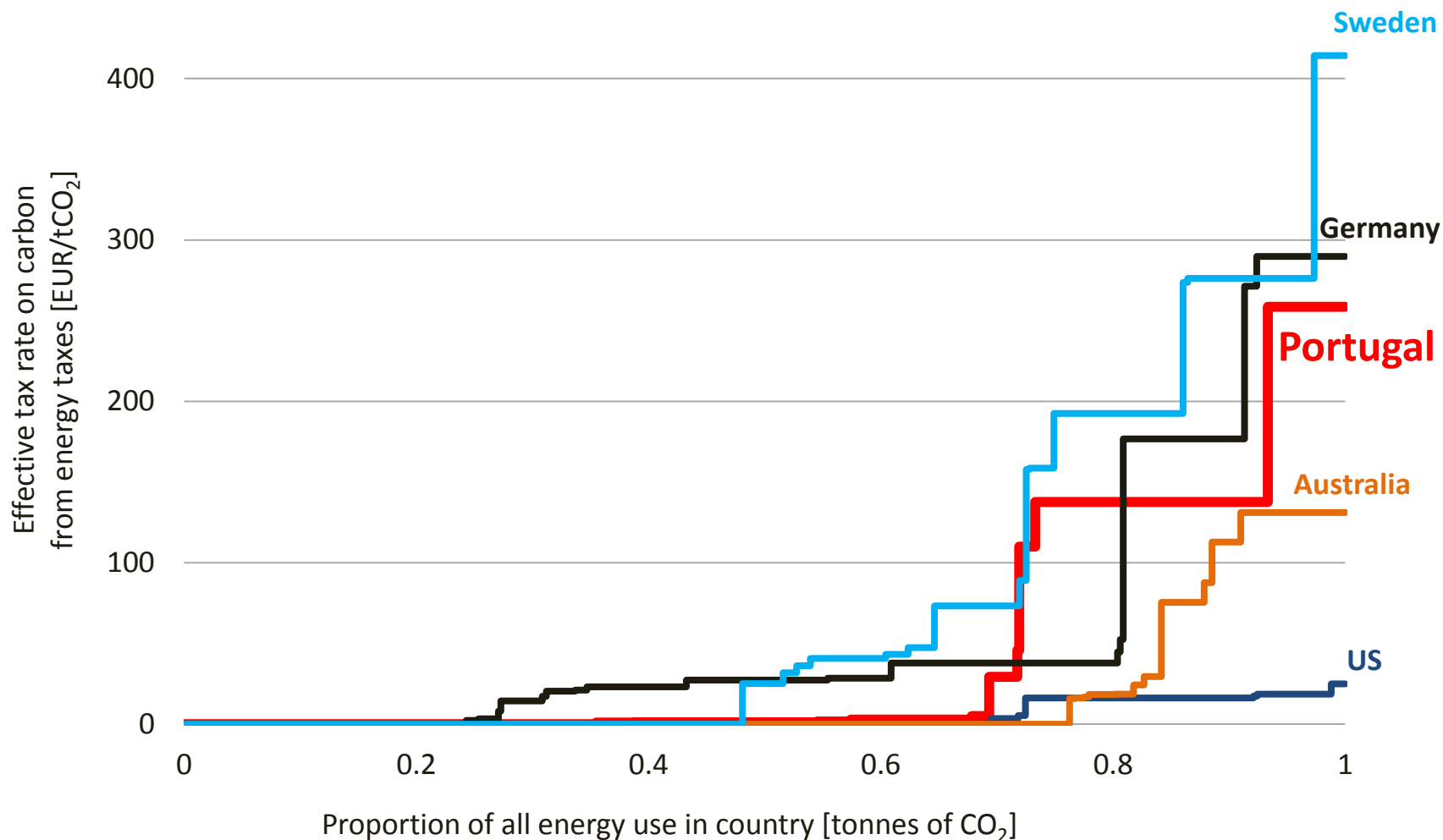
■ Energy
 ■ Motor vehicles
 ■ Other
◇ Total 2000



* 2011 data; ** refers to OECD weighted average.

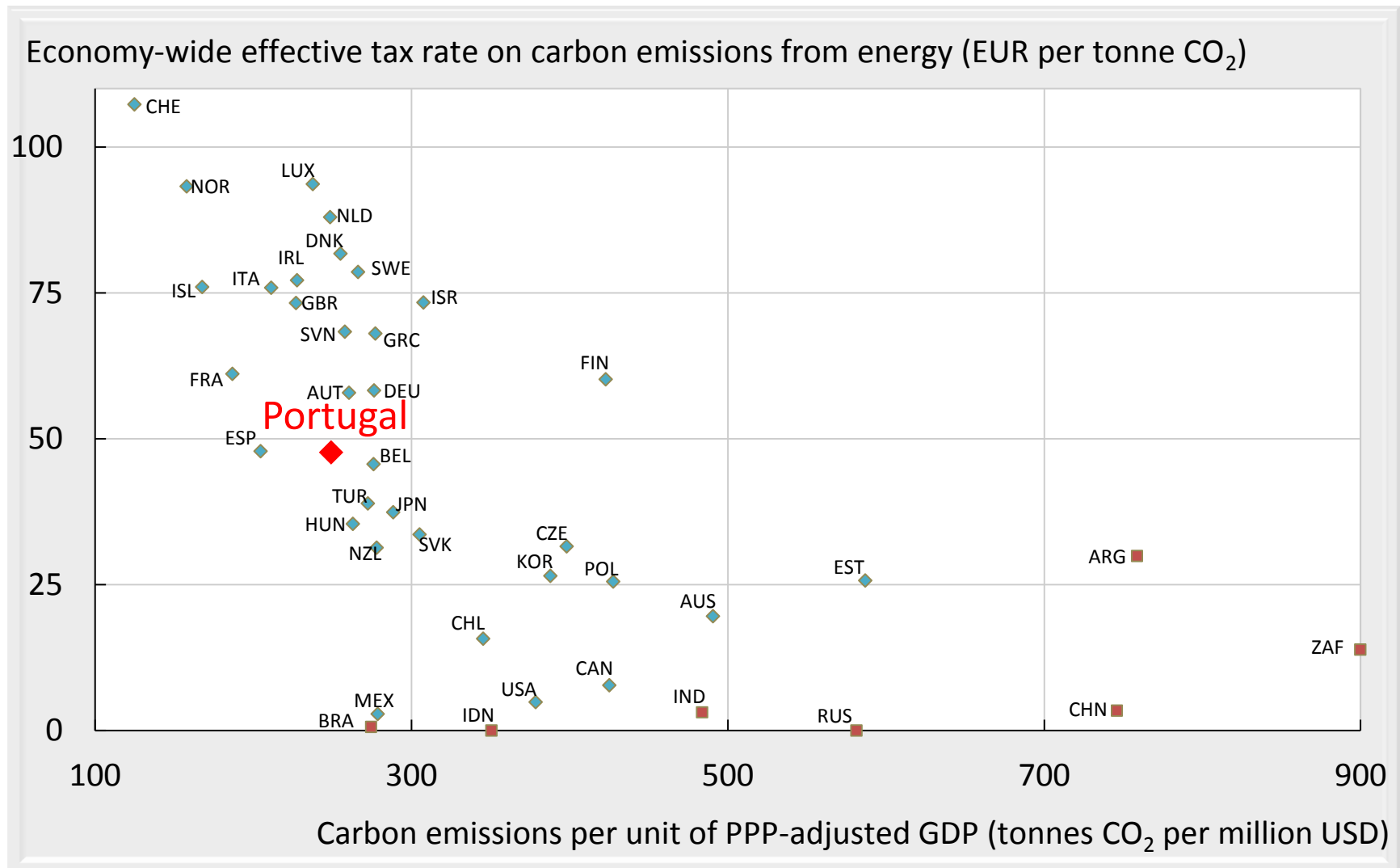
Source: OECD, Database on instruments used for environmental policy.

Effective energy tax rates on a carbon-emissions basis in Portugal and selected countries



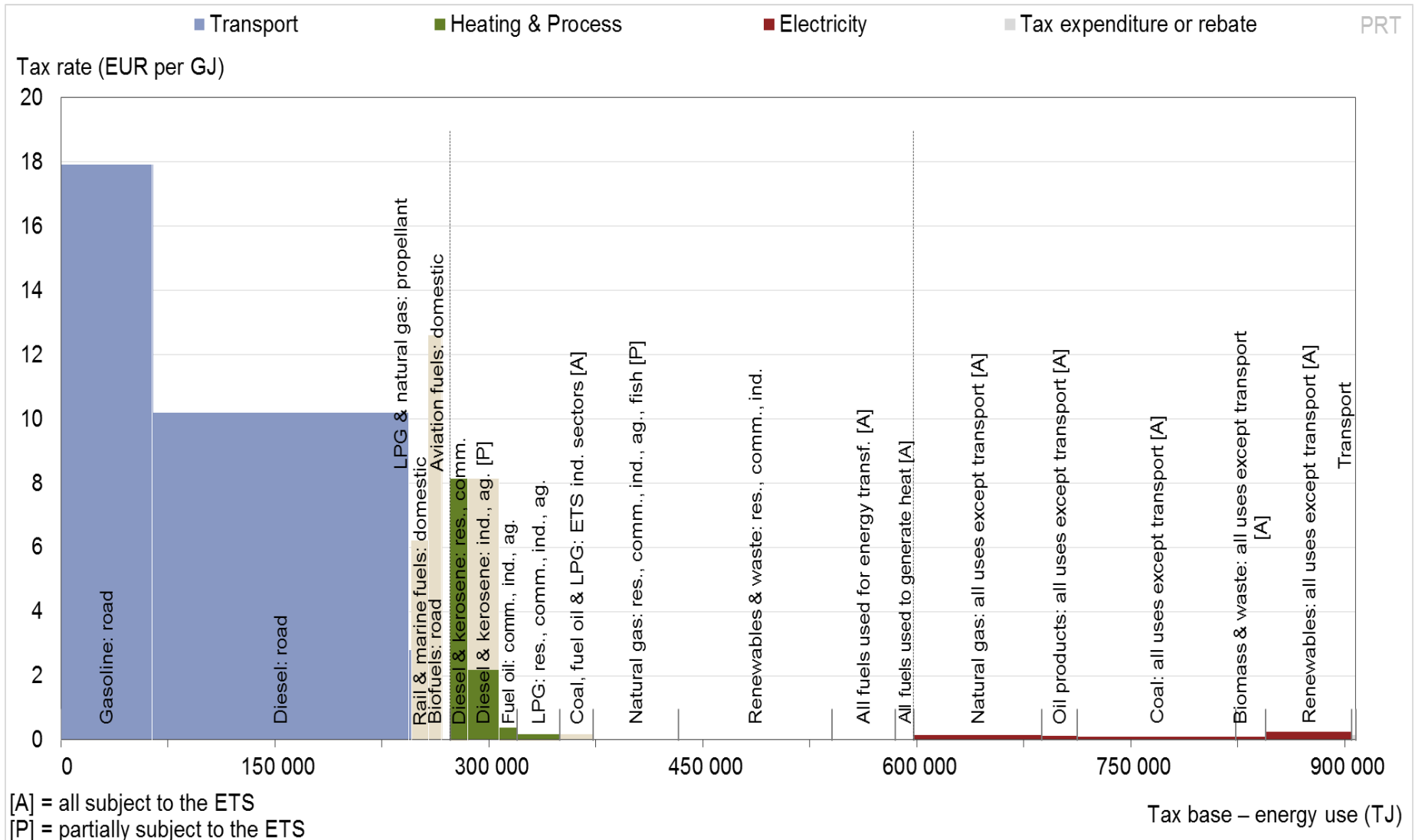
Source: OECD (2015, forthcoming), Taxing Energy Use in the OECD & Associate Countries: Data on the tax rates and related tax expenditures are from 2012; data on energy use are taken from the 2009 Extended World Energy Balances (IEA, 2011).

Energy taxes and GDP per capita in Portugal and selected countries



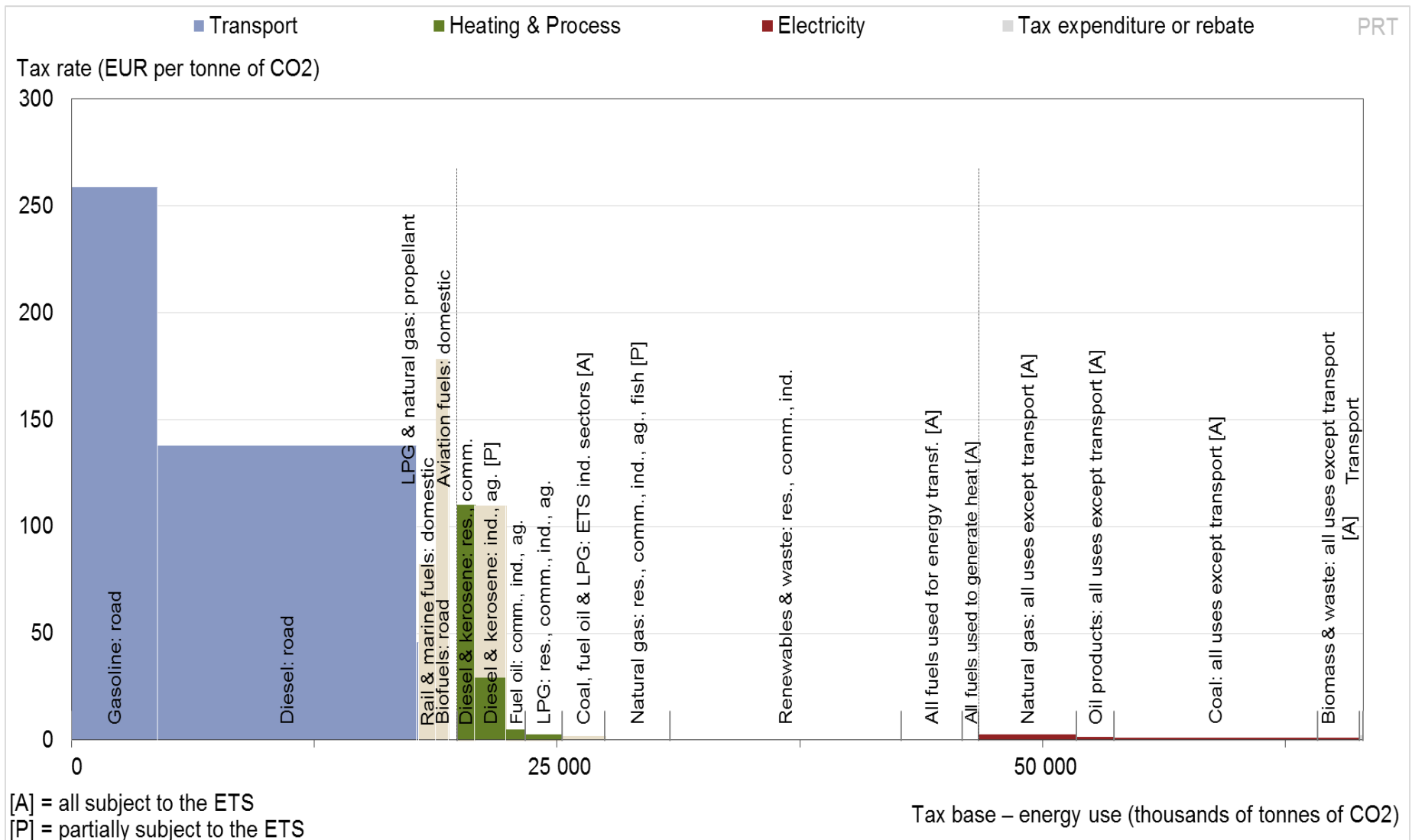
Source: OECD (2015, forthcoming), Taxing Energy Use in the OECD & Associate Countries: Data on the tax rates and related tax expenditures are from 2012; data on energy use are taken from the 2009 Extended World Energy Balances (IEA, 2011).

Taxation of energy in Portugal based on energy content



Source: OECD (2015, forthcoming), Taxing Energy Use in the OECD & Associate Countries: Data on the tax rates and related tax expenditures are from 2012; data on energy use are taken from the 2009 Extended World Energy Balances (IEA, 2011).

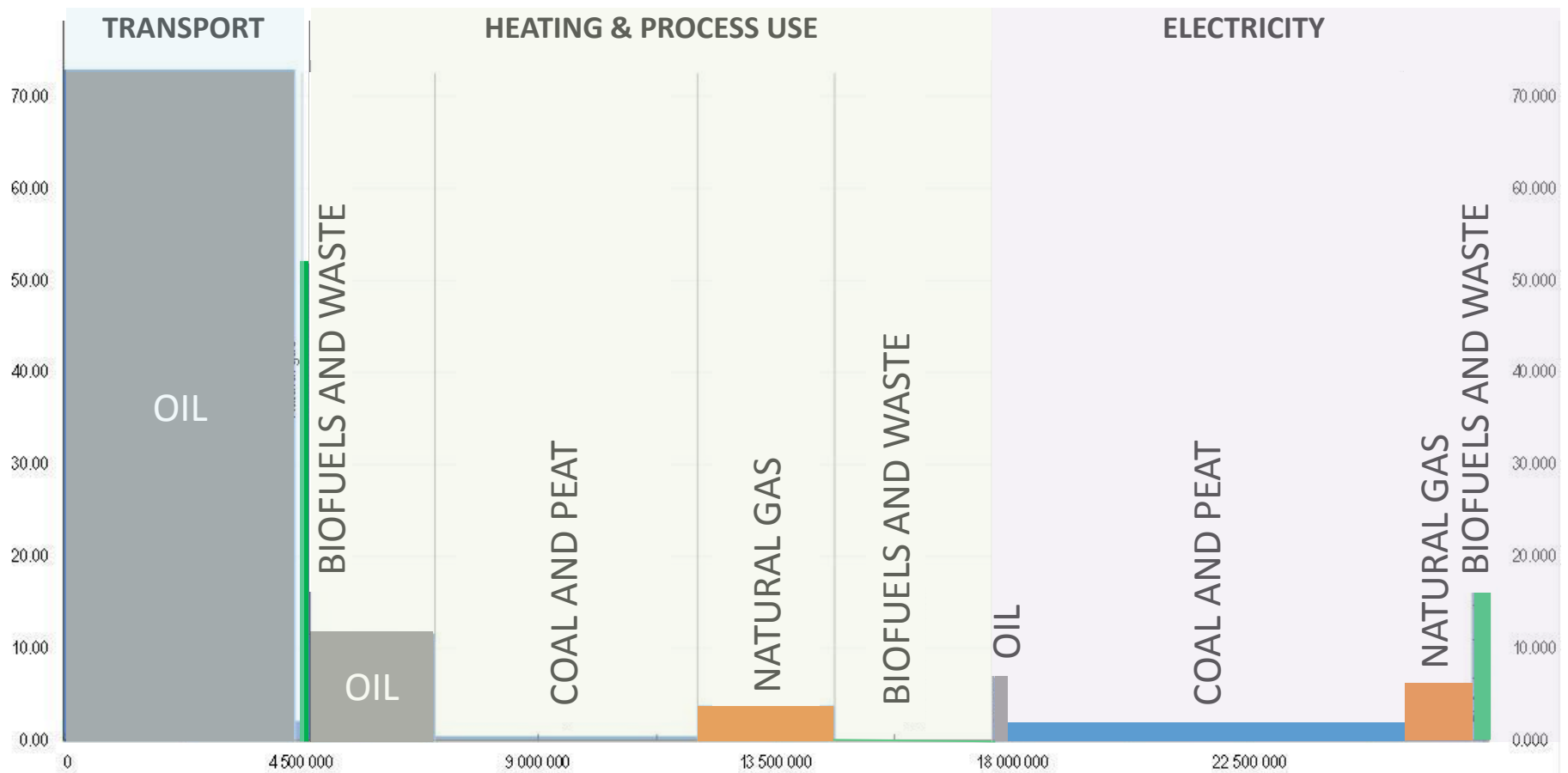
Taxation of energy in Portugal based on carbon content



Source: OECD (2015, forthcoming), Taxing Energy Use in the OECD & Associate Countries: Data on the tax rates and related tax expenditures are from 2012; data on energy use are taken from the 2009 Extended World Energy Balances (IEA, 2011).

Taxation of energy in 41 OECD & KPA countries based on carbon content

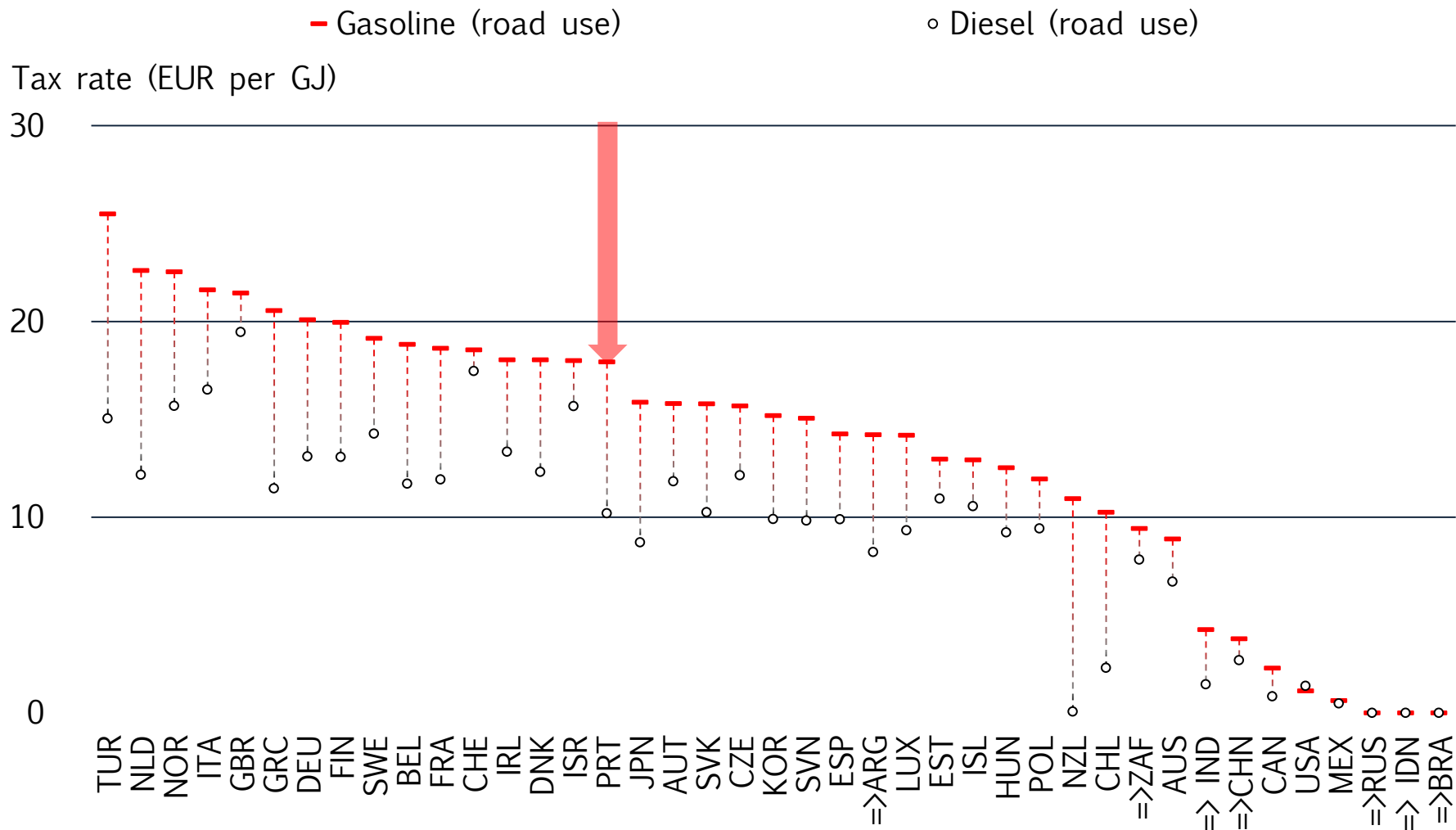
Tax rate expressed in EUR per tonne of CO₂



Tax base – energy use – expressed in thousands of tonnes of CO₂

Source: OECD (2015, forthcoming), Taxing Energy Use in the OECD & Associate Countries: Data on the tax rates and related tax expenditures are from 2012; data on energy use are taken from the 2009 Extended World Energy Balances (IEA, 2011).

Taxes on gasoline are higher than on diesel in Portugal and most selected countries



Source: OECD (2015, forthcoming), Taxing Energy Use in the OECD & Associate Countries: Data on the tax rates and related tax expenditures are from 2012; data on energy use are taken from the 2009 Extended World Energy Balances (IEA, 2011).

Thank you



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