

# European environmental economic accounts

2010/0073(COD) - 09/12/2013 - Follow-up document

The Commission presents a report on the implementation of Regulation (EU) No 691/2011 of the European Parliament and of the Council on European environmental economic accounts

To recall, the Regulation, which was the first Union Regulation on environmental accounting, introduced three modules:

- **air emission accounts** showing 14 different gases by 64 industry groups and by households;
- **environmental taxes** distinguishing 4 tax types - on energy, transport (other than fuel) pollution, resources - all broken down into 64 industry groups, households and non-residents who pay these taxes;
- **material flow accounts** for 50 material types showing domestic extraction, imports and exports. Then, Domestic Material Consumption, which equals domestic extraction plus imports, less exports, for each type of material and in total.

At the time this first Regulation was discussed, users in the Parliament and the Commission's DGs emphasised that these first three modules were to be seen as a beginning and that the policy needs for environmental accounting went much further. The **European Parliament actually inserted into Article 10 a list of new possible modules** as priorities for future development.

The main observations set out in the report are as follows:

**Data transmission for the first three modules is good and improving:** at the time of writing the report, the formal deadlines for the delivery of the data for the first data collection under the regulation have only just or not yet passed. However, a large number of countries have already supplied a considerable amount of data on a voluntary basis: by mid-2013 about 20 countries had supplied complete or almost complete data for the environmental taxes and the air emissions accounts and 24 had supplied the material flow accounts.

Progressively the coverage (number of countries and degree of completion of individual tables), the timeliness and reliability have consistently improved. Eurostat and the national statistical institutes work together in working groups and special thematic task forces to ensure a high level of accuracy, coherence and comparability of the data.

**Eurostat has been assisting the Member States** who needed it to implement the first three modules through grants for pilot studies, and facilitating sharing of experience between countries. The report notes that the administrative burden of fulfilling the data requirements of the Regulation is small.

The results of the voluntary data collections are published on Eurostat's web site and in various publications.

The Commission (Eurostat) **will thoroughly check the quality of the data received for the first three modules at the end of 2013** and suggest improvements to individual countries, or to the overall methodology, where needed.

**Three additional modules have been proposed:** Eurostat and the Member States continued to develop new modules in statistical working groups. In the period 2011-2012 methodologies were developed and pilot tests were carried out, in particular regarding the first three modules listed in Article 10: **(i) environmental protection expenditure, (ii) environmental goods and services sector and (iii) physical energy flow accounts.**

The Commission (Eurostat) Eurostat is assisting the countries to prepare for the three new modules with grants, exchange of experience, handbooks, etc. as in previous years for the first three modules.

The Commission adopted on 2 May 2013 a [proposal for an amending regulation](#) with the purpose of adding these three modules to the first Regulation. **Discussions on the second “batch” of modules will continue in 2014 in the European Parliament and Council.** Statisticians will continue to prepare for the practical implementation of these three additional modules.

Work is also continuing on most of the other accounts listed in Article 10: (i) environmentally Related Transfers (subsidies), (ii) resource Use and Management Expenditure Accounts (RUMEA), (iii) water flow accounts, (iv) forest accounts.

These are potential candidates for a third “batch” of modules.

The Commission indicates that the **European Strategy for Environmental Accounts** will be revised in conjunction with main user groups and with the national statistical institutes. The target date for completion of this new ESEA is **mid- 2014.**

The Commission and the Member States administrations will continue to work together to ensure **greater visibility** and use of the results of the environmental accounts.