

# **Introduction of NACE, rev. 2 in the Danish Accounts for Environmental Taxes and Subsidies**

by

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Statistics Denmark  
February 2012

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## Preface

This report has benefited from funding by the European Commission, Eurostat, through grant agreement no. 50904.2010.004-2010.588. The grant agreement includes four reports. One entitled "*Introduction of NACE, rev.2 in the Danish Accounts for Environmental Taxes and Subsidies*" together with the studies entitled "*Introduction of NACE, rev.2 in the Danish Air Emissions Accounts*", "*Environmental Expenditure Accounts for Denmark 2008*" and "*Up to date Input Output tables for Environmental Accounting and Analysis*".

The methods outlined in this report and the report on air emissions accounts mentioned above are in line with the methods used for the introduction of NACE, rev. 2 in the Danish Energy Accounts, cf. the report "*Introduction of NACE, rev.2 in the Danish Energy Accounts*", which benefited from funding by the European Commission, Eurostat, through grant agreement no. 50304.2009.001-2009.248. Therefore, several sections in this report are more or less identical with sections found in the other two reports.

Further details on the report can be obtained by contacting the author.



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## 1. Summary

The Danish environmental taxes and subsidies include information on taxes and subsidies related to pollution, energy, transport and resources for the years 1997 to 2008.

The environmental taxes and subsidies are first of all compiled using information from the Danish supply and use tables, which constitutes the basis for the Danish national accounts as well as information on the tax revenues from the Public Finance statistics. The taxes and the subsidies related to energy are also part of the Danish monetary energy accounts.

Until 2006, in the general Danish statistical system, the economic activities were classified by the *Danish Industrial Classification of All Economic Activities 2003* (DB03), which is consistent with the NACE rev. 1.1 at the 4-digit level. The old Danish national accounts industry classification, which was in use until 15 September 2011, was consistent with the *DB03* and contained 130 industries.

With *NACE, rev. 2*, the *Danish Industrial Classification of All Economic Activities 2007* (DB07) was introduced. For data with reference year 2007 and onwards, every primary statistics published by Statistics Denmark have been based on this classification. As a consequence of the DB07, a new national accounts industry classification has been developed. At the most detailed level, this classification contains 117 industries. The Danish national accounts and the Danish energy accounts were published by this classification for the first time 15 September 2011.

The implementation of the new national accounts industry classification based on NACE, rev. 2 in the Danish environmental taxes and subsidies is the main purpose of this project. More specifically, the project deals with those environmental taxes and subsidies, which in the national accounts is classified as *taxes (or subsidies) on products (D.21, D.31) or other taxes (or subsidies) on production (D.29, D.39)*.

It is important to be aware that the methods outlined very much reflect the Danish situation and the Danish data sources. Therefore, the methods outlined might not be directly applicable in other countries with another organisation of their data sources.

The report describes the overall process for the implementation of the new industry classification as well as the methods and the data sources. The process and the methods outlined are in line with the methods developed for the introduction of NACE rev. 2 in the energy accounts and air emissions accounts. In addition, tables showing the results are presented.

One main difference between the old national accounts industry classification and the new classification is that the new industry classification offers more detail on the tertiary industries and less detail on the primary and secondary industries.

It is important to be aware that going from the old industry classification to the new industry classifications might affect the quality of the time series for what the industries pay in taxes or receive in subsidies, which in Denmark goes back to 1997. This is due to the fact that when using the conversion key based on the year 2007, for the conversion of all years, which is the case in the conversion of the Danish energy accounts, air emissions accounts and environmental taxes and subsidies, the relative sizes between the industries might not be reflected correctly in a given historical year. This uncertainty gets bigger the further back one goes compared to the year 2007.

However, when there is a direct link between the old and the new industries the conversion is correct.

In the Danish system, only taxes on *production and imports* are broken down by industries and households, meaning that we are not dealing with all taxes classified as being environmentally related, cf. summary table 1 below. Summary table 2 contain information on the Danish environmental taxes on production and imports broken down by a NACE, rev. 2 based industry classification.

**Summary table 1 Total Danish environmental taxes**

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill. DKK								
<b>1 Total Environmental taxes (=2+3)</b>	<b>68 416</b>	<b>69 789</b>	<b>73 722</b>	<b>72 954</b>	<b>82 274</b>	<b>92 380</b>	<b>100 692</b>	<b>99 212</b>	<b>99 383</b>
<b>2 Taxes on production and imports</b>	<b>56 975</b>	<b>58 124</b>	<b>61 309</b>	<b>60 521</b>	<b>66 102</b>	<b>69 960</b>	<b>72 528</b>	<b>72 701</b>	<b>68 332</b>
2.1 Taxes on specific goods	55 364	56 353	59 357	58 632	63 974	68 266	70 732	70 829	66 422
2.2 Other production taxes	1 612	1 771	1 951	1 890	2 128	1 694	1 796	1 871	1 910
<b>3 Taxes on income, wealth etc (3.1+3.2+3.3+3.4)</b>	<b>11 440</b>	<b>11 665</b>	<b>12 413</b>	<b>12 433</b>	<b>16 172</b>	<b>22 420</b>	<b>28 163</b>	<b>26 511</b>	<b>31 051</b>
3.1 Pollution taxes	0	0	0	0	0	0	0	0	0
3.2 Energy taxes	0	0	0	0	0	0	0	0	0
3.3 Transport taxes	5 485	5 884	6 174	6 262	6 338	7 137	7 570	7 886	8 049
3.3.1 Motor vehicle weight duties from households	5 318	5 634	5 992	6 127	6 206	6 999	7 425	7 735	7 895
3.3.2 Recycling fee on cars	167	250	182	135	131	138	145	151	154
3.4 Resource taxes	5 955	5 781	6 239	6 170	9 835	15 283	20 594	18 625	23 002
3.3.1 Tax on hydrocarbon	0	0	0	337	2 728	6 203	8 922	9 446	11 754
3.3.2 Corporation tax on hydrocarbon manufacturing	5 955	5 781	6 239	5 833	7 107	9 080	11 672	9 179	11 248

**Summary table 2 Danish environmental taxes on production and imports 2008**

	Pollution taxes <sup>1</sup>	Energy taxes <sup>2</sup>	Transport taxes	Resource taxes	Total environmental taxes
	Mill. DKK				
<b>Total</b>	<b>3 331</b>	<b>36 791</b>	<b>24 143</b>	<b>4 066</b>	<b>68 332</b>
Households	736	21 375	13 192	1 222	36 525
Other final demands	70	0	7 816	-1	7 885
<b>Total industries</b>	<b>2 525</b>	<b>15 416</b>	<b>3 135</b>	<b>2 846</b>	<b>23 922</b>
A Agriculture, forestry, fishing	351	902	133	2	1 387
B Mining and quarrying	1	26	4	2 522	2 553
C Manufacturing	508	2 211	258	58	3 035
D Electricity, gas and steam	23	85	14	0	122
E Water, sewerage and waste	497	353	73	2	925
F Construction	33	1 367	593	98	2 092
G Wholesale and retail trade	515	2 031	605	0	3 151
H Transportation	18	3 185	832	5	4 040
I Accommodation, food service	59	251	34	0	344
J Information and communication	40	451	68	1	560
K Financial and insurance	13	284	36	2	335
LA Real estate;rent.of non-res.b.	8	122	34	4	168
LB Dwellings	0	57	6	6	70
M Knowledge-based services	50	555	94	4	702
N Travel agent, cleaning, etc.	35	356	173	5	570
O Public adm., defence etc.	78	573	70	25	746
P Education	55	821	27	57	960
Q Human health; social work	212	1 284	38	43	1 578
R Arts and entertainment etc.	17	357	14	10	398
SA Other service activities	11	145	29	1	187
SB Households as employers	0	0	0	0	0

<sup>1</sup> Exclusive of SO<sub>2</sub>-taxes

<sup>2</sup> Inclusive of SO<sub>2</sub>-taxes



## 2. Introduction

*Purpose* The purpose of this project is to implement a new industry classification based on NACE, rev. 2 in the Danish accounts for environmental taxes and subsidies.

*Methods reflects the Danish situation* It is important to be aware that the methods outlined very much reflect the Danish situation and the Danish data sources. Therefore, the methods outlined in this project might not be directly applicable in other countries with another organisation of their data sources. However, the methods outlined can be seen as a guide providing the different steps and some of the aspects to bear in mind and as such, be used as a source of inspiration.

*Outline* Section 3 provides a brief introduction to the Danish environmental taxes and subsidies and describes data sources, methods as well as results.

Section 4 is on the industry classifications used in the general Danish statistical system as well as the Danish national accounts and hence, the energy accounts, the air emissions accounts and the environmental taxes and subsidies. This section also describes the relationship to the international industry classifications. The section describes the old national accounts industry classification as well as the new industry classification, which came into force 15 September 2011.

Section 5 is on the introduction of the new industry classification based on NACE, rev. 2 in the Danish accounts for environmental taxes and subsidies. The process and the methods outlined are in line with the methods developed for the introduction of NACE rev. 2 in the Danish energy accounts and the Danish air emissions accounts. Finally, tables showing the results are presented.

*Appendices* More information as well as results from the Danish environmental taxes and subsidies by Eurostat's A64 industry classification is available in the appendices.

### 3. Introduction to the Danish Environmental taxes and subsidies

Until 2010, Statistics Denmark published environmental taxes and subsidies for Denmark annually as part of a general publication on environmental accounts. All information about these taxes and subsidies was broken down by 130 industries and final demand categories. The result was a set of tables based on which it could be analysed, which industries and consumption groups that bear the various environmental taxes or benefit from the subsidies.

*Definition of environmental taxes and subsidies*

The definition of environmental taxes used in our calculations is the definition proposed by Eurostat cf. European Communities (2001):

*A tax whose base is a physical unit (or a proxy of it) that has a proven specific negative impact on the environment.*

For subsidies, a similar definition is used as they can be seen as negative taxes. In order to be an environmental subsidy it has to reduce the use of one or more physical units that has proven specific negative impacts on the environment.

*Four groups of environmental taxes and subsidies*

In line with Eurostat, Statistics Denmark divides environmental taxes into four groups: Energy taxes, transport taxes, pollution taxes and resource taxes. Similarly, environmental subsidies are divided into: Energy subsidies, transport subsidies, pollution reducing subsidies and resource subsidies, European Communities (2001).

*Exemption*

It is important to be aware that in Denmark, historically, the sulphur tax has been grouped together with the energy taxes and not the pollution taxes, which is the norm in the reporting to Eurostat.

**Box 1 Grouping of environmental taxes**

<p><b>Pollution taxes</b></p> <ul style="list-style-type: none"> <li>Duty on electric bulbs and fuses, etc.</li> <li>Duty on certain retail containers</li> <li>Duty on disposable tableware</li> <li>Duty on insecticides, herbicides, etc.</li> <li>Duty on Waste</li> <li>Duty on CFC</li> <li>Duty on carrier bags made of paper or plastic, etc.</li> <li>Duty on nickel/cadmium batteries</li> <li>Duty on chlorinated solvents</li> <li>Duty on waste water</li> <li>Duty on PVC foil</li> <li>Duty on PVC and ftalat</li> <li>Duty on nitrogen</li> <li>Duty on lead accumulators</li> <li>Duty on special growth stimulants</li> <li>Duty on mineral phosphorus</li> </ul>	<p><b>Energy taxes</b></p> <p>Of which environmental related energy taxes:</p> <ul style="list-style-type: none"> <li>Duty on CO<sub>2</sub></li> <li>Duty on sulphur</li> </ul> <p>Other energy taxes:</p> <ul style="list-style-type: none"> <li>Duty on petrol</li> <li>Duty on electricity</li> <li>Duty on certain oil products</li> <li>Duty on gas</li> <li>Duty on coal, etc.</li> <li>Duty on natural gas</li> </ul>
<p><b>Transport taxes</b></p> <ul style="list-style-type: none"> <li>Motor vehicle weight duty, from households</li> <li>Motor vehicle weight duty, from producers</li> <li>Motor vehicle registration duty</li> <li>Aircraft registration duty, etc.</li> <li>Income from sale of number-plates</li> <li>Duty on tyres</li> <li>Duty on motor vehicle third-party liability insurance</li> <li>Passenger duty</li> <li>Road charges</li> <li>Recycling fee on cars</li> <li>Large yachts registration duty</li> <li>Duty on insurance on pleasure boats</li> </ul>	<p><b>Resource taxes</b></p> <ul style="list-style-type: none"> <li>Duty on extraction and import of raw materials</li> <li>Duty on piped water</li> <li>Duty on oil pipeline</li> <li>Tax on hydrocarbon</li> <li>Corporation tax on hydrocarbon manufacturing</li> </ul>

*Broader boundary for resource taxes* Compared to the usual boundary of the resource taxes, one could argue that the resource taxes should also include the tax on hydrocarbon and the corporation tax on hydrocarbon manufacturing as well, in addition to the duty on oil pipeline. These taxes and duties related to the extraction of crude oil and natural gas in the Danish part of the North Sea amounted to 2.2 bill. DKK in 1997 and 25.5 bill. DKK. in 2008.

**Box 2 Grouping of environmentally related subsidies**

<b>Pollution related subsidies</b> Refuse disposal Compulsory set-aside premium Other subsidies from EU <sup>1</sup> Subsidy to fish-care Subsidy to environmental management Subsidy to industrial utilization of environmental technology	<b>Energy related subsidies</b> Production of electricity (based on renewables etc.)
<b>Transport related subsidies</b> Public railways Public bus transport Private railways Private bus transport	<b>Resource related subsidies</b> State forests

Following ESA 1995 taxes and subsidies on production are divided into two main groups: *Taxes and subsidies on products* (D.21 and D.31) and *other taxes and subsidies on production* (D.29 and D39). Taxes and subsidies on products are connected to goods or services. The distribution of these taxes and subsidies by purchasing industries and categories of final uses is made by examining how the connected goods or services are distributed by users. Other taxes and subsidies on production do not follow a product, but are levied on or granted to producers directly. These taxes and subsidies are therefore only distributed by industry, and not by categories of final uses.

**Table 1 Danish environmental subsidies in 2008 (DKK million)**

	Classification in national accounts	2008
<b>Environmental subsidies, total</b>		<b>12 929</b>
<b>Pollution reducing subsidies</b>		<b>1 053</b>
Refuse disposal	Subsidies on products	567
Compulsory set-aside premium	Other subsidies on production	0
Other subsidies from EU <sup>1</sup>	Other subsidies on production	460
Subsidy to fish-care	Other subsidies on production	26
Subsidy to environmental management	Other subsidies on production	0
Subsidy to industrial utilization of environmental technology	Other subsidies on production	0
<b>Energy subsidies</b>		<b>313</b>
Production of electricity (based on renewables etc.)	Subsidies on products	313
<b>Transport subsidies</b>		<b>11 394</b>
Public railways	Subsidies on products	7 595
Public bus transport	Subsidies on products	207
Private railways	Other subsidies on production	1
Private bus transport	Other subsidies on production	9 591
<b>Resource subsidies</b>		<b>170</b>
State forests	Subsidies on products	170

Table 1 and 2 contain information on all environmental subsidies and taxes, respectively. The type of each individual tax and subsidy is shown both in relations to the classification in the national accounts and in relation to the categories of environmental interest. In the Danish input-output tables and the Danish environmental accounts focus is on taxes and subsidies on production. Therefore, the transport tax, motor vehicle weight duty from households, which is regarded as a tax on wealth, real property, etc., are not broken down by final demand categories.

Table 2 Danish environmental taxes in 2008 (DKK million)

	Classification in national accounts	2008
<b>Environmental taxes, total</b>		<b>99 383</b>
Of which taxes on products	Taxes on products	66 422
Of which other taxes on production	Other taxes on production	1 910
Of which taxes on wealth, etc.	Taxes on wealth, etc.	31 051
<b>Pollution taxes</b>		<b>3 331</b>
Duty on electric bulbs and fuses, etc.	Taxes on products	178
Duty on certain retail containers	Taxes on products	729
Duty on disposable tableware	Taxes on products	129
Duty on insecticides, herbicides, etc.	Taxes on products	570
Duty on Waste	Taxes on products	1 113
Duty on CFC	Taxes on products	57
Duty on carrier bags made of paper or plastic, etc.	Taxes on products	211
Duty on nickel/cadmium batteries	Taxes on products	12
Duty on chlorinated solvents	Taxes on products	0
Duty on waste water	Taxes on products	218
Duty on nitrogen	Taxes on products	25
Duty on lead accumulators	Taxes on products	0
Duty on special growth stimulants	Taxes on products	0
Duty on PVC foil	Taxes on products	13
Duty on PVC and ftalat	Taxes on products	36
Duty on mineral phosphorus	Taxes on products	39
<b>Energy taxes</b>		<b>36 791</b>
Of which environmental related energy taxes:		5 138
Duty on CO <sub>2</sub>	Taxes on products	5 056
Duty on sulphur	Taxes on products	82
Other energy taxes:		31 653
Duty on petrol	Taxes on products	8 898
Duty on electricity	Taxes on products	8 729
Duty on certain oil products	Taxes on products	8 934
Duty on gas	Taxes on products	0
Duty on coal, etc.	Taxes on products	1 481
Duty on natural gas	Taxes on products	3 610
<b>Transport taxes</b>		<b>32 192</b>
Motor vehicle weight duty, from households	Taxes on wealth, real property, etc.	7 895
Motor vehicle weight duty, from producers	Other taxes on production	1 910
Motor vehicle registration duty	Taxes on products	19 099
Aircraft registration duty, etc.	Taxes on products	0
Income from sale of number-plates	Taxes on products	591
Duty on tyres	Taxes on products	38
Duty on motor vehicle third-party liability insurance	Taxes on products	1 976
Passenger duty	Taxes on products	0
Road charges	Taxes on products	412
Recycling fee on cars	Taxes on wealth, real property, etc.	154
Large yachts registration duty	Taxes on products	1
Duty on insurance on pleasure boats	Taxes on products	119
<b>Resource taxes</b>		<b>27 068</b>
Duty on extraction and import of raw materials	Taxes on products	184
Duty on piped water	Taxes on products	1 372
Duty on oil pipeline	Taxes on products	2 511
Tax on hydrocarbon	Taxes on wealth, real property, etc.	11 754
Corporation tax on hydrocarbon manufacturing	Taxes on wealth, real property, etc.	11 248

### 3.1. Data sources and methods

For making the tax and subsidies accounts and thus, the environmental tax and subsidies accounts, a lot of sources are used. First of all, the tax administration system from the central government tax authorities is used. The sources are compiled

following varying principles of registration. Therefore, some effort is made to harmonize the information from the various sources, so that they are all in accordance with the principles of the national accounts; e.g. recorded on an accrual basis (this means that taxes should be recorded in the period when the obligation and claims arise). Not until after this harmonization can the figures be used in the national accounts.

The first information to put into the general database for taxes and subsidies is the assessed tax revenue from every single tax and the amount given as subsidy on every single type of subsidy. Then, taxes and subsidies on products have to be distributed by products as one dimension and by users of the product as a second dimension i.e. national accounts industries and different categories of final demand. Other taxes and subsidies on production only have to be distributed by industry.

It is important to emphasize those taxes and subsidies related to environmental issues are dealt with in the same way as any tax or subsidy on products or production accounted for in the national accounts. The general methods are outlined below.

### 3.1.1. Taxes and subsidies on products

Taxes and subsidies on products are recorded in the Danish supply and use system, in which the supply and use of approximately 2350 products are described. Taxes and subsidies on products are, of course, only a part of this system. The general method related to the breakdown of the taxes is in the Danish supply and use table is described below.

*The revenue from every single product on which the tax is levied*

First, an initial distribution of taxes and subsidies is made. In most cases, the information only includes the products (but not the industry) to which a specific tax or subsidy relates. This information typically comes from reading the law concerning that specific tax. In addition to this the commodity statistics are used to estimate the revenue from every single product on which the tax is levied. The estimation equation used here is

$$TE_i = \tau_i \cdot Q_i$$

where  $i$  present national accounts products,  $TE$  stands for estimates,  $\tau$  presents products tax rate and  $Q$  represents products quantities. In other words, the estimates are typically something like tax rate times quantities.

In some cases more information is available, which makes it possible to distribute the revenue from a specific tax and a specific product by industries and categories of final use.

*Aggregation of information*

After having collected information on the distribution of all taxes and subsidies on products, the information is aggregated. This means that information on the individual types of taxes and subsidies is lost. Now, information exists about the total net taxes on every single product. In addition, for every single product there is a distribution by industry and categories of final use.

Finally, the aggregated data are entered in the general supply and use system. For every product there is a supply and a distribution of uses at basic values. There is also a distribution of uses at purchasers' value. In between the distribution of uses at basic values and the distribution of uses at purchasers' values are the distributions of trade margins and taxes on products, net.

*The balancing process*

At this moment supply is hardly ever equal to use for any product. Hence, the supply and use system goes through a balancing process until supply equals use for each product at basic prices. In this process the distribution of taxes, net can be changed

within the industry dimension. Of course, the total for individual taxes and subsidies is not changed.

*Balanced supply and use system with approx. 2350 products*

The result is a balanced supply and use system with approximately 2350 products where it is possible to see the tax revenue, net connected to each product distributed by use, i.e. by industry and households etc. For each industry it is similarly possible to see the tax, net paid distributed by products (on which the tax, net is placed).

What this standard system does not show are the individual taxes and subsidies.

### **3.1.2. Taxes and subsidies on production**

*Other taxes and subsidies are only distributed by industries*

Concerning other taxes and subsidies on production the situation is slightly less complicated, because there is no product dimension to take into account. These taxes and subsidies are only distributed by industries.

Several sources are used to distribute these taxes and subsidies. As for taxes and subsidies on products, the result of the distribution system for other taxes and subsidies on production is aggregated, i.e. information on individual taxes and subsidies is lost. For every industry, however, the total tax, net paid can be seen.

## **3.2. Modifying the system to contain information on every single tax and subsidy**

The above described system for taxes and subsidies on production only implicitly contains information on the individual taxes and subsidies because of aggregation.

### **3.2.1. Taxes and subsidies on products**

In principle, for taxes and subsidies on products the work that has to be done is to repeat the balancing process of the supply and use system without aggregating taxes and subsidies. Therefore, all information on distribution by product and, when possible, also on distribution by industry, is collected again. But now the record layout is extended to contain a code for taxes and subsidies.

Having the input data to the supply and use system in a convenient record layout, it can now be confronted with the balanced supply and use system.

The first check to be done is to compare net taxes on every product in the input data and in the balanced supply and use system. Differences are a result of the balancing process. It is now necessary in each case to look carefully at what has been done in the balancing process and to implement these changes in the input data. After this, there is consistency in the product dimension.

As mentioned, for some taxes and subsidies complete information exists on both product and industry distribution. This information is predetermined and is normally not disturbed in the balancing process.

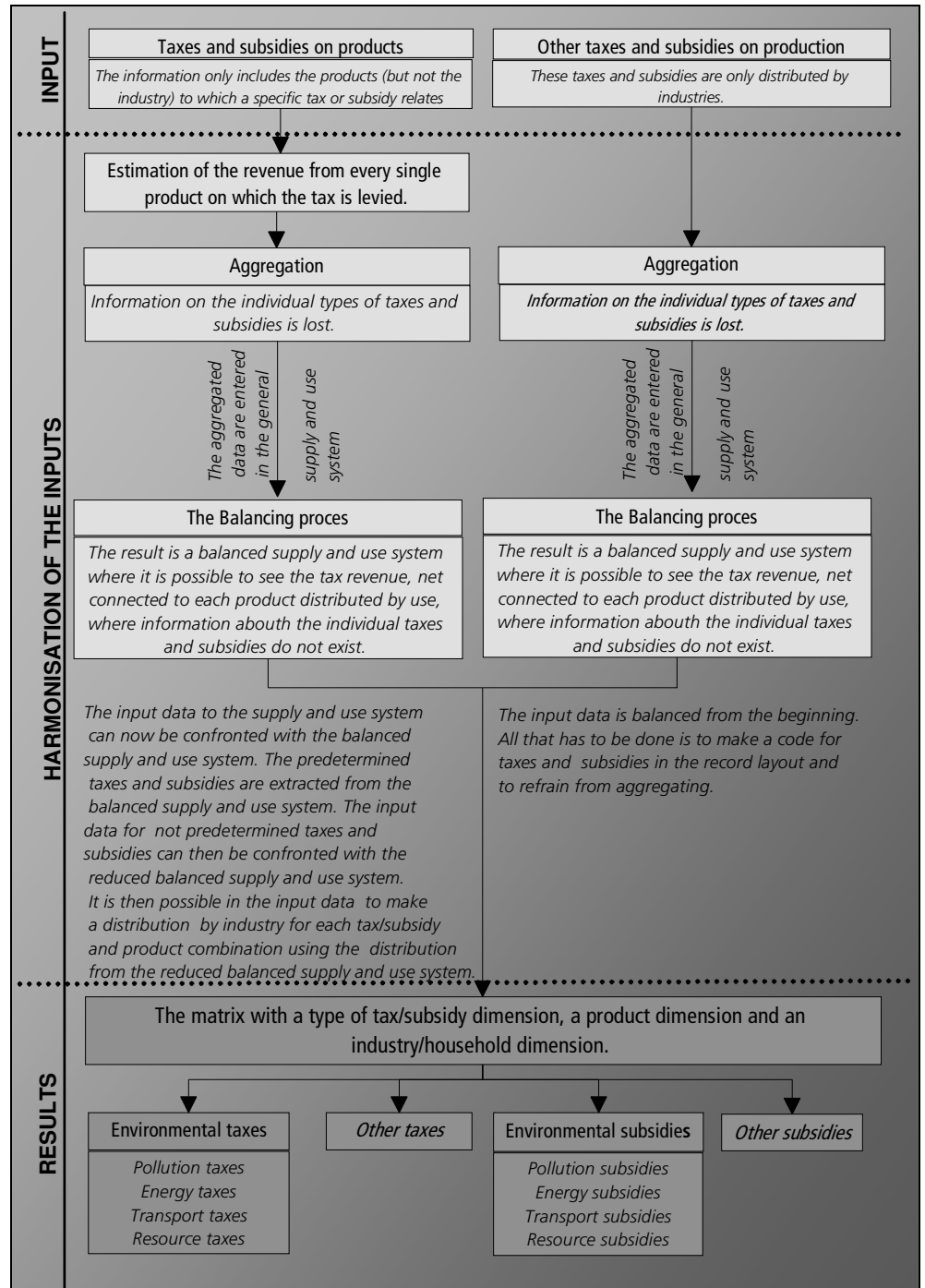
*The predetermined and not-predetermined taxes and subsidies*

These predetermined taxes and subsidies are extracted from the balanced supply and use system. The input data for those taxes and subsidies not predetermined can then, after it is made consistent in the product dimension, be confronted with the similarly reduced balanced supply and use system. It is then possible in the input data to make a distribution by industry for each tax/subsidy and product combination using the distribution from the reduced balanced supply and use system concerning the product in question.

The result is the input data being adjusted in a matrix with a type of tax/subsidy dimension, a product dimension and an industry/household dimension. This matrix is fully consistent with final national accounts figures.

Information on taxes and subsidies related to environmental issues can then be derived from this matrix. The process is described below in the figure.

**Harmonization process in connection to calculation of environmental taxes and subsidies**



### 3.2.2. Taxes and subsidies on production

For other taxes and subsidies on production, the task is easier because the input data is balanced from the beginning. All that has to be done is to make a code for taxes and subsidies in the record layout and to refrain from aggregating.

### 3.3. Tables with the Danish environmental taxes and subsidies (old industry classification)

Before the change of industry classification to the NACE, rev. 2, the above mentioned work resulted in information on the distribution of every single tax and subsidy by type of use (130 industries, 72 groups of consumption, etc.). In the tables below, the taxes and subsidies are aggregated, into the four groups of environmental interest.

**Table 3 Taxes on production and imports excl. of import duties (Mill. DKK) broken down by 8 industries and 2 groups of consumption. 2008**

	Pollution	Energy	Transport	Resource	Environ- mental taxes, total	VAT	Other taxes on production	Taxes, total on production
	mill. DKK							
<b>TOTAL</b>	<b>3 331</b>	<b>36 791</b>	<b>24 143</b>	<b>4 066</b>	<b>68 332</b>	<b>175 472</b>	<b>54 546</b>	<b>298 350</b>
<b>Other final demand</b>	<b>806</b>	<b>21 375</b>	<b>21 008</b>	<b>1 221</b>	<b>44 409</b>	<b>131 578</b>	<b>15 670</b>	<b>191 657</b>
Consumption	736	21 375	13 192	1 222	36 525	94 757	13 382	144 664
Other final demand	70	0	7 816	-1	7 885	36 821	2 288	46 993
<b>Industries, total</b>	<b>2 525</b>	<b>15 416</b>	<b>3 135</b>	<b>2 846</b>	<b>23 922</b>	<b>43 894</b>	<b>38 877</b>	<b>106 694</b>
1 Agriculture, fishing and quarrying	371	998	163	2 531	4 063	112	3 289	7 464
2 Manufacturing	510	2 284	275	55	3 123	888	2 594	6 605
3 Electricity, gas and water supply	26	97	65	0	188	12	180	381
4 Construction	33	1 367	593	98	2 092	101	412	2 604
5 Wholesale and retail trade hotels, restaur.	577	2 299	648	0	3 524	1 277	3 029	7 830
6 Transport, storage and communication	31	3 428	851	6	4 316	4 321	1 103	9 741
7 Financial intermedi-ation, business act.,	104	1 352	344	17	1 817	13 142	23 506	38 465
8 Public and personal services	872	3 591	195	140	4 799	24 041	4 764	33 604

**Table 4 Subsidies on production broken down by 8 industries and 2 groups of consumption. 2008**

	Pollution	Energy	Transport	Resource	Environ. subsidies, total	Other subsidies on production	Subsidies, total
	mill. DKK						
<b>TOTAL</b>	<b>1 053</b>	<b>313</b>	<b>11 394</b>	<b>170</b>	<b>12 929</b>	<b>32 131</b>	<b>45 060</b>
<b>Other final demand</b>	<b>11</b>	<b>163</b>	<b>5 120</b>	<b>116</b>	<b>5 410</b>	<b>902</b>	<b>6 312</b>
Consumption	11	113	5 120	110	5 353	310	5 663
Other final demand	-0	51	0	6	57	592	649
<b>Industries, total</b>	<b>1 042</b>	<b>149</b>	<b>6 274</b>	<b>54</b>	<b>7 519</b>	<b>31 228</b>	<b>38 747</b>
1 Agriculture, fishing and quarrying	258	13	1 788	0	2 060	6 157	8 217
2 Manufacturing	59	57	227	46	390	3 814	4 204
3 Electricity, gas and water supply	8	5	11	-0	24	107	131
4 Construction	6	2	13	1	23	1 107	1 130
5 Wholesale and retail trade hotels, restaur.	65	26	161	-0	252	3 705	3 958
6 Transport, storage and communication	69	11	1 338	-0	1 419	2 203	3 621
7 Financial intermedi-ation, business act.,	271	10	1 409	-0	1 690	7 948	9 638
8 Public and personal services	304	24	1 326	6	1 661	6 188	7 849

When taxes and subsidies is taken together, cf. table 5, it can be seen that some industries receive subsidies, net, as for example agriculture, fishing and quarrying,



whereas others pay taxes, net, as for example public and personal services. In both cases, however, environmental taxes and subsidies do not determine whether the particular industry is a net recipient or payer. This is because the major part of total taxes on production, net is other taxes and subsidies. This is shown in table 5.

**Table 5 Taxes and subsidies on production less subsidies on production broken down by 8 industries and 2 groups of consumption. 2008**

	Pollution	Energy	Transport	Resource	Environmental taxes, total	VAT	Other taxes	Taxes, total on production
	mill. DKK							
<b>TOTAL</b>	<b>2 279</b>	<b>36 478</b>	<b>12 749</b>	<b>3 897</b>	<b>55 403</b>	<b>22 416</b>	<b>175 472</b>	<b>253 290</b>
<b>Other final demand</b>	<b>796</b>	<b>21 211</b>	<b>15 888</b>	<b>1 104</b>	<b>38 999</b>	<b>14 767</b>	<b>131 578</b>	<b>185 344</b>
Consumption	726	21 262	8 072	1 112	31 171	13 072	94 757	139 000
Other final demand	70	-51	7 816	-7	7 828	1 695	36 821	46 344
<b>Industries, total</b>	<b>1 483</b>	<b>15 267</b>	<b>-3.139</b>	<b>2 792</b>	<b>16 403</b>	<b>7 648</b>	<b>43 894</b>	<b>67 946</b>
1 Agriculture, fishing and quarrying	113	985	-1.625	2 530	2 003	-2.868	112	-752
2 Manufacturing	450	2 227	47	9	2 733	-1.220	888	2 401
3 Electricity, gas and water supply	18	92	54	0	164	73	12	249
4 Construction	27	1 365	580	97	2 069	-695	101	1 474
5 Wholesale and retail trade hotels, restaur.	512	2 273	487	0	3 272	-676	1 277	3 872
6 Transport, storage and communication	-38	3 417	-487	6	2 898	-1.099	4 321	6 120
7 Financial intermedi-ation, business act.,	-167	1 342	-1.064	17	127	15 558	13 142	28 827
8 Public and personal services	568	3 567	-1.131	134	3 138	-1.424	24 041	25 755

### 3.4. Revision policy

*Revision policy* For the environmental taxes and subsidies, the general rule is to follow the revision policy for the national accounts.

The general rule for the Danish national accounts and the energy accounts is that the reference year minus two is considered final whereas the reference year and the previous year are considered preliminary.

In the Danish national accounts, final years are only revised as part of bigger revisions, which usually takes place only once each decade.

#### 4. Industry classifications used in the Danish statistics

*Industry classifications used in the general Danish statistical system*

Until 2006, in the general Danish statistical system, the economic activities were classified by the *Danish Industrial Classification of All Economic Activities 2003* (DB03). This classification was consistent with the *NACE, rev. 1.1* at the 4-digit level.

With the introduction of the *NACE, rev. 2*, the *Danish Industrial Classification of All Economic Activities 2007* (DB07) was introduced. The work on developing DB07 began in 2005. From 2007 and onwards every statistics published by Statistics Denmark have been based on this classification except for the national accounts, cf. below.

DB07 is with a few exceptions fully consistent with the NACE and ISIC industry classifications at the 4-digit level. However, at the most detailed level, DB07 has been added another two digits to represent the Danish subdivisions. See the table below.

##### Relationship between Danish and International industry classifications

Classification	Groups	Code
ISIC rev. 3.1: UN's former classification of economic activities	62 main groups	first 2 digits
	161 groups	first 3 digits
	298 sub-groups	first 4 digits
NACE rev. 1.1: EU's former classification of economic activities	62 main groups	first 2 digits
	224 groups	first 3 digits
	514 sub-groups	first 4 digits
DB03: The former Danish classification of economic activities	61 main groups	first 2 digits
	222 groups	first 3 digits
	501 sub-groups	first 4 digits
	825 industries	6 digits
ISIC rev. 4: UN's classification of economic activities	21 main sectors	1 letter
	88 main groups	first 2 digits
	238 groups	first 3 digits
	419 sub-groups	first 4 digits
NACE rev. 2: EU's classification of economic activities	21 main sectors	1 letter
	88 main groups	first 2 digits
	272 groups	first 3 digits
	615 sub-groups	first 4 digits
DB07: The Danish classification of economic activities	21 main sectors	1 letter
	88 main groups	first 2 digits
	272 groups	first 3 digits
	611 sub-groups	first 4 digits
	726 industries	6 digits

Source: Statistics Denmark (2002) and Statistics Denmark (2007).

The 726 industries, which is the most detailed level in DB07, can be aggregated into the aggregations used in the International industry classifications.

*Groupings of DB07*

However, for the presentation of the Danish statistics published by Statistics Denmark, the 726 industries are aggregated into four standard groupings reflecting the features of the Danish economy. The four groupings comprise 10, 19, 36 and 127 groups respectively. An example is given below.

## Standard groupings and the link to DB07

10-std.gr	19-std.gr	36-std.gr	127-std.gr	
① (2)	② B	③ B	④ 06.00.0	Manufacturing, mining and quarrying and public utilities
				Mining and quarrying
				Mining and quarrying
				06.10.00, 06.20.00
			08.00.9	Extraction of gravel and stone
				05.10.00, 05.20.00, 07.10.00, 07.21.00, 07.29.00, 08.11.00, 08.12.00, 08.91.00, 08.92.00, 08.93.00, 08.99.00
			09.00.0	Mining support service activities
				09.10.00, 09.90.00

① 10-grouping. An aggregation of all 726 industries to 10 groups.

② 19-grouping. An aggregation of all 726 industries to 19 groups.

③ 36-grouping. An aggregation of all 726 industries to 36 groups.

④ 127-grouping. An aggregation of all 726 industries to 127 groups.

Source: [www.dst.dk/downloadDB](http://www.dst.dk/downloadDB)

#### 4.1. The old national accounts industry classification (was in use until 15 September 2011)

The old Danish national accounts industry classification was as already mentioned, consistent with the *DB03* and contained 130 industries at its most detailed level.

*Old groupings* 8-, 26-, 52- and 130-industry groupings were in use in the national accounts until 15 September 2011. The first three groupings correspond to the *DB03* groupings of 9-, 27- and 53- industries since the industry 'Not stated' is not applied in the national accounts. The full 130-industry classification is shown in appendix 7.1. An example of this is given below.

## Current national accounts industry classifications groupings and links to DB03

Groupings <sup>1</sup>				Danish industrial classification 2003 (DB03)	
8	26	52	130		
<b>1</b>	<b>Agriculture, fishing and quarrying</b>				<b>Landbrug, fiskeri og råstofudvinding</b>
0109	Agriculture, horticulture and forestry				Landbrug, gartneri og skovbrug
	01109	011009	Agriculture	53 standard	Landbrug
	01129	011209	Market gardening	53 standard	Gartnerier
	01400	014000	Machine pools and landscape gardening	53 standard	Maskinstationer og anlægsgartnere
	02000	020000	Forestry	53 standard	Skovbrug
0500	05000	050000	Fishing	27 standard	Fiskeri
1009	Mining and quarrying				Råstofudvinding
	11000	110000	Extr. of oil and natural gas	53 standard	Udvinding af olie og naturgas
	14009	140009	Extr. of gravel and clay etc.	53 standard	Udvinding af grus og ler mv.
<b>2</b>	<b>Manufacturing</b>				<b>Industri</b>
1509	15009	Mfr. of food, beverages and tobacco			Føde-, drikke-, tobaksvareindustri
	151000	Production etc. of meat and meat products		111 standard	Slagterier
	152000	Processing and preserving of fish and fish products		152010-30	Forarbejdning og konservering af fisk og fiskeprodukter
	153000	Processing and preserving of fruit and vegetables		153100-153300	Forarbejdning og konservering af frugt og grøntsager
	154000	Mfr. of vegetable and animal oils and fats		154100-154300	Fremstilling af vegetabiliske og animalske olier og fedt
	155000	Mfr. of dairy products		111 standard	Mejerier og isfabrikker
	156009	Mfr. of starch, chocolate and sugar products		156-157, 1584-89	Fremstilling af stivelsesprodukter, chokolade- og sukkervarer mv.
	158109	Mfr. of bread, cakes and biscuits		158110, 158200	Fremstilling af brød, kager og kiks
	158120	Baker's shops		111 standard	Bagerier
	158300	Manufacture of sugar		158300	Sukkerfabrikker og -raffinaderier
	159000	Mfr. of beverages		111 standard	Drikkevareindustri
	160000	Manufacture of tobacco products		111 standard	Tobaksindustri

Source: Statistics Denmark (2011).

## 4.2. The new national accounts industry classification

### *New national accounts classification*

As a consequence of the introduction of DB07, a new national accounts industry classification has been developed. The Danish national accounts and the Danish energy accounts were published by this classification for the first time 15 September 2011.

### *Industry classifications used in the Danish national accounts*

At the most detailed level, which is only used in the final version of the Danish national accounts, this classification contains 117 industries. With that, the Danish national accounts and the energy accounts as well as the air emissions accounts and the information on environmental taxes and subsidies are going to be presented by five groupings comprising 117-, 69-, 38-, 21- and 13-industries, respectively. The full 117-industry classification is shown in appendix 7.2. An example of the relationships between the groupings is also given in appendix 7.2 and below.

## Relationships between new national accounts industry classification groupings

13 industries	21 industries	38 industries	69 industries	117 industries	Text
A	A	A	1000 2000 3000	10000 20000 30000	<b>Agriculture, forestry, fishing</b> Agriculture and horticulture Forestry Fishing
B	B	B	<b>6090</b>	60000 80090 90000	<b>Mining and quarrying</b> Extraction of oil and gas Extraction of gravel and stone Mining support service
C	C	CA	<b>10120</b>	100010 100020 100030 100040 100050 110000 120000	<b>Manufacturing</b> <b>Manufacture of food, tobacco</b> Production of meat Processing of fish Manufacture of dairy products Manufacture of bakery products Other manufacture of food Manufacture of beverages Manufact. of tobacco products
		CB	<b>13150</b>	130000 140000 150000	<b>Textiles and leather products</b> Manufacture of textiles Manufacture of wearing apparel Manufacture of footwear etc.

Source: Statistics Denmark (2011b)

The national accounts industry classification is consistent with the DB07 and thus NACE, rev. 2. However, several subdivisions have been introduced in order to account for the features of the Danish economy.

The 117-grouping is for most industries directly related to the DB07 grouping comprising 127 industries. If the last digit in the 6-digit code is a zero then the first five digits are identical with the DB07 127-grouping.

The groupings comprising 13 (named 10a3), 21 (named 19a2) and 38 (named 36a2) industries are closely related to the 10-, 19- and 36-groupings of DB07 with a few exceptions.

The 69-grouping is closely related to the 64-industry classification used for the reporting of national accounts data to the EU.

## 5. Introduction of NACE rev. 2 in the environmental taxes and subsidies

This section provides a brief description of the data sources and methods used in order to be able to implement the new industry classification based on the *NACE, rev. 2* in the Danish accounts for environmental taxes and subsidies. In reality, the introduction of NACE rev. 2 in the environmental taxes and subsidies heavily relies on the work carried out in relation to the introduction of NACE rev. 2 in the supply and use tables and the energy accounts, which constitute important data sources to the environmental taxes and subsidies. Please see Olsen (2010) and Statistics Denmark (2011).

The methods outlined describe the conversion of the historical years in the existing time series. New reference years from 2008 and onwards will be based on the supply and use tables and the energy accounts based on the new industry classification and the methods outlined in section 3.

### 5.1. Relations between SUT, energy accounts and taxes and subsidies

*Energy accounts and supply and use tables plays an important role*

In Denmark, the energy taxes and energy subsidies part of the environmental taxes and subsidies are based directly on the information in the energy accounts. For other types of environmental taxes and subsidies, the description of the environmental taxes and subsidies is closely related to the description of the use of products in the supply and use tables. The introduction of the industry classification based on the *NACE, rev. 2* in the accounts for environmental taxes and subsidies is thus very much linked to the introduction of the new industry classification in the energy accounts and the national accounts.

*Close relationship with the national accounts*

The Danish energy accounts are organised in such a way that they are directly compatible with the national accounts at the most detailed level. However, in relation to taxes and subsidies, the monetary energy accounts offer more detail, which can be used in relation to the introduction of NACE, rev. 2 in the environmental taxes and subsidies.

*Danish system of supply and use tables*

The supply and use tables (SUT) of the Danish national accounts contain approximately 2350 products among which 25 energy products, which are, as already mentioned, also described in the energy accounts. However, the 25 energy products in the SUT is an aggregation of the 40 energy products accounted for in the energy accounts. Furthermore, in the SUT, all types of taxes and subsidies related to a product are grouped into one single figure. In the energy accounts, the information is grouped into energy taxes, CO<sub>2</sub> taxes and SO<sub>2</sub> taxes.

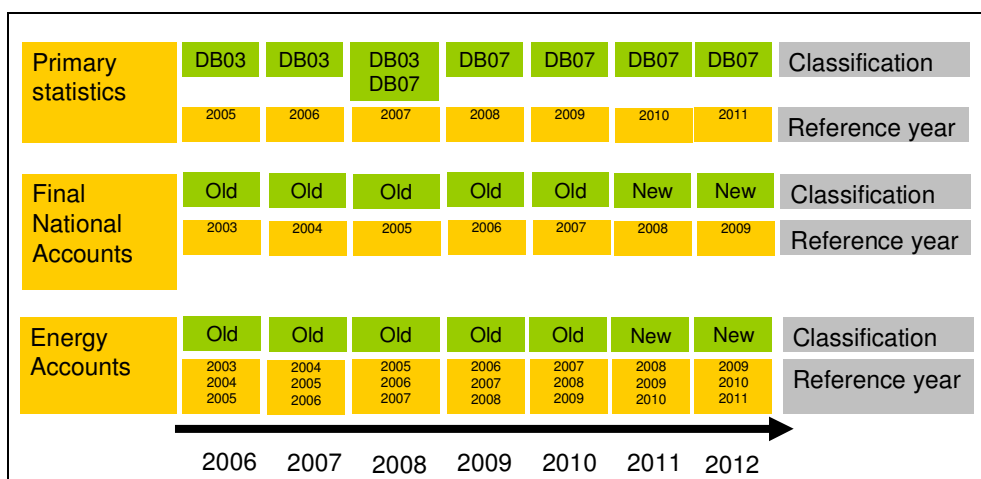
This very detailed level of information in the Danish national accounts is only compiled as part of the final version of the national accounts, which is published with a time lag of a little less than three years.

The implementation of the DB07 was carried out at the most detailed level in the supply and use tables.

For more information on the introduction of NACE, rev. 2 in the Danish national accounts, please see Statistics Denmark (2011).

The national accounts and the energy accounts will be fully based on primary statistics based on DB07 for data with reference year 2008 and onwards.

### Relationship between the primary statistics and the national accounts



*Double coded file*

One of the very important outcomes of the introduction of the NACE rev. 2 in the Danish national accounts is the so-called double coded file, which contains the same information as the supply and use table, but coded with information on both the old and the new industry classification.

## 5.2. Features of the double-coded file

*The double-coded file provides the cornerstone*

The cornerstone in the introduction of the DB07 in the national accounts and the environmental taxes and subsidies is the development of the, so called, double-coded file. An example is given in the figure below.

The double-coded file is constructed in such a way that it is possible to group the information by either the old national accounts industry classification or the new national accounts industry classification and by that, it is possible to present the information by either the new or the old industry classification.

*Makes it possible to derive a numerical key*

When the data is organised in this way, it becomes possible to calculate a numerical key, which can be used to convert information for other years by the old industry classification to the new industry classification.

**Example: Part of a double coded file for a single energy product**

2007

Double - coded file

Old national accounts industry	New national accounts industry	Old code	New code	Physical Energy Accounts		Monetary Energy Accounts				
				Physical quantities	Heating values	Basic prices	Trade margins	Taxes (Energy, CO <sub>2</sub> , SO <sub>2</sub> )	VAT	Market prices
Agriculture	Agriculture, forestry, fishing	011009	010000							
Horticulture, orchards etc.	Agriculture, forestry, fishing	011209	010000							
Agricultural services; landscape gardeners etc.	Agriculture, forestry, fishing	014001	010000							
Agricultural services; landscape gardeners etc.	Services to buildings, cleaning	014001	810000							
Stadsgartnere, ikke-markeds.	Services to buildings, cleaning	014002	810000							
Forestry	Forestry	020000	020000							
Fishing	Fishing	050000	030000							
Extr. of crude petroleum, natural gas etc.	Extraction of oil and gas	110000	060000							
Extr. of crude petroleum, natural gas etc.	Mining support service	110000	090000							
Extr. of gravel, clay, stone and salt etc.	Extraction of gravel and stone	140009	080090							
Production etc. of meat and meat products	Production of meat	151000	100010							
Processing etc. of fish and fish products	Processing of fish	152000	100020							
Processing etc. of fish and fish products	Other manufacture of food	152000	100050							
Processing etc. of fruit and vegetables	Other manufacture of food	153000	100050							
Mfr. of vegetable and animal oils and fats	Other manufacture of food	154000	100050							
Mfr. of dairy products	Manufacture of dairy products	155000	100030							
...	...	...	...							
...	...	...	...							

Double coded file on physical quantities based on primary statistics.

Double coded information based on numerical key derived from double coded file.

An example of the distribution key that can be derived from the double coded file is given in the table below.

**Example: Taxes related to natural gas - bridge between old and new classifications**

Old National Accounts industry classification	From Old to New	New National Accounts industry classification
	Per cent	
310000 Mfr. of other electrical machinery and app.	30	260010 Manufact. of computers, etc.
310000 Mfr. of other electrical machinery and app.	18	270010 Mfr. of motors, etc.
310000 Mfr. of other electrical machinery and app.	17	270020 Mfr. of wires, cables
310000 Mfr. of other electrical machinery and app.	15	270030 Manuf. of household appl. etc.
310000 Mfr. of other electrical machinery and app.	19	280010 Mfr. of engines etc.
310000 Mfr. of other electrical machinery and app.	1	330000 Repair, inst. of machinery etc

Data by the old classification is converted to the new classification by multiplying with the percentage in the shaded column.

**5.3. Conversion of the environmental taxes and subsidies 1997 to 2006 and 2008**

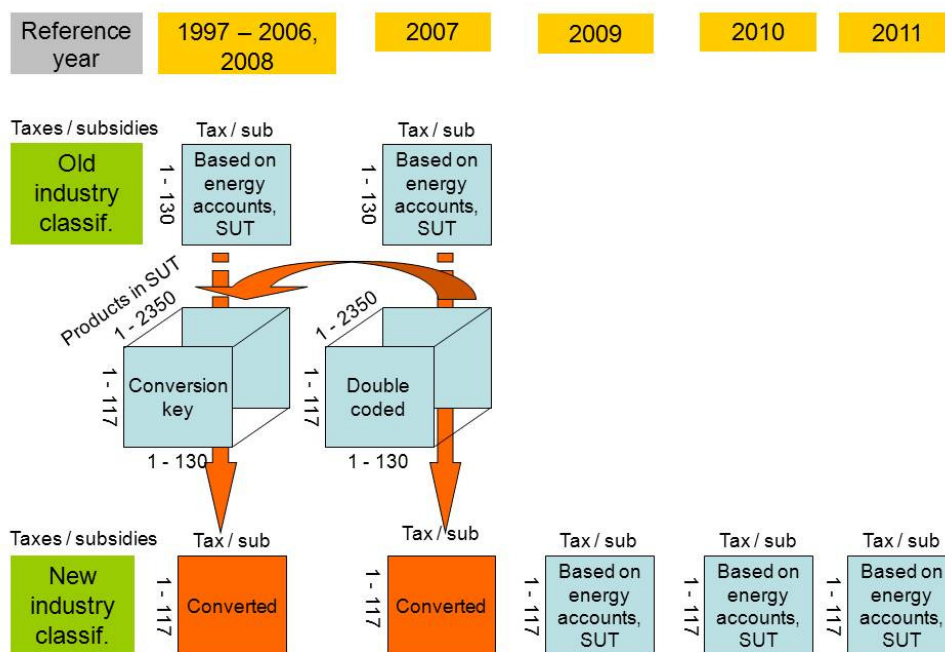
*Methods* For the taxes and subsidies on products, the conversion is based on the relationship between the types of environmental taxes and subsidies and the products to which they are related. Given this relationship, a conversion key can be derived from the double coded file for 2007.

For the taxes and subsidies on production, the conversion key is also derived from the double coded file for 2007. However, the conversion key is in this case based on all inputs in the industry and how this input relates to the new industries.

The environmental taxes and subsidies for every year between 1997 to 2006 and 2008 have been converted by multiplying the taxes and subsidies with the conversion key related to the specific tax or subsidy.



## Illustration of the method applied to the conversion of specific reference years



## 5.4. Possible inadequacies caused by the applied method

*Conversion affect quality*

It is important to be aware that going from the old industry classification to the new industry classifications might affect the quality of the time series for the environmental taxes and subsidies, which in Denmark goes back to 1997.

*Shortcomings*

One possible shortcoming with the method outlined above, is that when using the same conversion key for the conversion of all years, the relative sizes between the industries might not be reflected correctly in a given historical year, e.g. *Software consultancy and supply* cannot be said to have the same size relative to other industries in 1997 as in 2007.

However, it is important to emphasize that this shortcoming is only relevant for industries where there is no direct link between the former and the new industry classification. It is of course important to be aware that this uncertainty gets bigger the further back one goes compared to the year 2007.

## 5.5. Environmental taxes 2008 – NACE rev. 2 based classification

*Less detailed information on primary and secondary industries...*

When we compare the most detailed level in the old national accounts industry classification that is 130 industries, with the most detailed level in the new national accounts industry classification that is the 117 industries, it is obvious that the new industry classification offers more detail on the tertiary industries and less detail on the primary and secondary industries than the old classification did. See appendix 7.1 and 7.2.

*... means less detailed information on the manufacturing industries' use of energy*

With that, when the focus is on environmental taxes and subsidies (and air emissions and energy) the new industry classification offers less detailed information on especially the manufacturing industries, whose activities have the biggest environmental impact, whereas it offers more detailed information on the private and public service industries, whose activities have a more limited environmental impact.

*Results shown in table 6 ...* The environmental taxes classified by the new industry classification are shown below in table 6. The industries shown in the table are equal to the 19a2-grouping of the new industry classification.

*... and in table 7* In table 7, the same information is shown but by the new industry classification used for the reporting of national accounts data to Eurostat (A64).

**Table 6. Danish environmental taxes on production and imports 2008 (NACE rev. 2 based class.)**

	Pollution taxes <sup>1</sup>	Energy taxes <sup>2</sup>	Transport taxes	Resource taxes	Total environmental taxes
Mill. DKK					
<b>Total</b>	<b>3 331</b>	<b>36 791</b>	<b>24 143</b>	<b>4 066</b>	<b>68 332</b>
Households	736	21 375	13 192	1 222	36 525
Other final demands	70	0	7 816	-1	7 885
<b>Total industries</b>	<b>2 525</b>	<b>15 416</b>	<b>3 135</b>	<b>2 846</b>	<b>23 922</b>
A Agriculture, forestry, fishing	351	902	133	2	1 387
B Mining and quarrying	1	26	4	2 522	2 553
C Manufacturing	508	2 211	258	58	3 035
D Electricity, gas and steam	23	85	14	0	122
E Water, sewerage and waste	497	353	73	2	925
F Construction	33	1 367	593	98	2 092
G Wholesale and retail trade	515	2 031	605	0	3 151
H Transportation	18	3 185	832	5	4 040
I Accommodation, food service	59	251	34	0	344
J Information and communication	40	451	68	1	560
K Financial and insurance	13	284	36	2	335
LA Real estate;rent.of non-res.b.	8	122	34	4	168
LB Dwellings	0	57	6	6	70
M Knowledge-based services	50	555	94	4	702
N Travel agent, cleaning, etc.	35	356	173	5	570
O Public adm., defence etc.	78	573	70	25	746
P Education	55	821	27	57	960
Q Human health; social work	212	1 284	38	43	1 578
R Arts and entertainment etc.	17	357	14	10	398
SA Other service activities	11	145	29	1	187
SB Households as employers	0	0	0	0	0

<sup>1</sup> Exclusive of SO<sub>2</sub>-taxes

<sup>2</sup> Inclusive of SO<sub>2</sub>-taxes

**Table 7** Danish environmental taxes on production and imports 2008 (new classification)  
(EU A64 industry classification)

	Pollution taxes <sup>1</sup>	Energy taxes <sup>2</sup>	Transport taxes	Resource taxes	Total environmental taxes
Mill. DKK					
<b>Total</b>	<b>3 331</b>	<b>36 791</b>	<b>24 143</b>	<b>4 066</b>	<b>68 332</b>
Households	736	21 375	13 192	1 222	36 525
Other final demands	70	0	7 816	-1	7 885
<b>Total industries</b>	<b>2 525</b>	<b>15 416</b>	<b>3 135</b>	<b>2 846</b>	<b>23 922</b>
V01 Agriculture and horticulture	348	834	119	2	1 303
V02 Forestry and logging	2	17	9	0	28
V03 Fishing and aquaculture	1	51	4	0	56
VB Mining and quarrying	1	26	4	2 522	2 553
V10-12 Mfr. of food, beverages and tobacco	299	538	38	0	875
V13-15 Mfr. of textile and leather	2	53	9	0	64
V16 Manufacture of wood etc.	3	75	7	0	84
V17 Manufacture of paper etc.	3	39	3	0	45
V18 Printing etc.	3	58	7	0	69
V19 Oil refinery etc.	2	9	1	0	12
V20 Mfr. of chemicals and chemical products	22	168	8	0	199
V21 Pharmaceuticals	24	55	4	0	83
V22 Manufacture of rubber etc.	24	111	10	1	146
V23 Mfr. of other non-metallic mineral products	6	198	18	55	277
V24 Manufacture of basic metals	1	73	13	0	87
V25 Manufact. of fabricated metal	39	268	39	2	349
V26 Manufact. of computers, etc.	13	50	10	0	73
V27 Manufacture of electrical equipment	11	34	5	0	50
V28 Mfr. of machinery and equipment n.e.c.	29	237	41	0	308
V29 Manuf. of motor vehicles etc.	5	32	3	0	40
V30 Mf. of ships, transport equip.	5	28	2	0	35
V31-32 Mfr. of furniture; other manufacturing	13	107	13	0	133
V33 Repair, install of machinery etc	5	76	25	0	106
VD Electricity, gas and steam	23	85	14	0	122
V36 Water collection, treatment and supply	3	12	51	0	66
V37-39 Sewerage and waste	494	341	22	2	859
VF Construction	33	1 367	593	98	2 092
V45 Sale and repair of motor vehicles	21	417	203	0	641
V46 Wholesale trade, exc. of motor vehicles	376	1 059	286	0	1 721
V47 Retail trade, exc. of motor vehicles	118	554	117	0	789
V49 Land transport	8	2 662	778	2	3 449
V50 Water transport	2	15	4	0	21
V51 Air transport	0	9	2	0	11
V52 Support activities for transport	6	425	39	3	473
V53 Postal and courier activities	3	74	8	0	85
VI Hotels and restaurants	59	251	34	0	344
V58 Publishing activities	4	62	10	0	77
V59-60 Tv and radio, motion picture ect.	6	77	8	1	93
V61 Telecommunications	13	213	17	0	243
V62-63 IT and information service	17	98	32	0	147
V64 Financial service activities	8	216	32	1	257
V65 Insurance and pension funding	1	55	2	0	59
V66 Other financial activities	4	14	2	0	20
VL Real estate activities	8	180	40	10	238
V68A Of which: Imputed rents	0	13	1	4	19
V69-70 Legal and accounting activities	8	169	29	2	208
V71 Architecture and engineering activities	22	202	27	0	251
V72 Scientific research and development	14	63	6	1	84
V73 Advertising and market research	2	77	18	0	97
V74-75 Other professional, veterinary activities	4	45	13	1	62
V77 Rental and leasing activities	9	24	85	0	119
V78 Employment activities	1	64	6	0	72
V79 Travel agent activities	0	30	2	1	33
V80-82 Security and investigation ect.	25	238	79	5	346

		Pollution taxes <sup>1</sup>	Energy taxes <sup>2</sup>	Transport taxes	Resource taxes	Total environmental taxes
		Mill DKK				
VO	Public administration and defence	78	573	70	25	746
VP	Education	55	821	27	57	960
V86	Human health activities	84	487	17	13	601
V87-88	Social work activities	128	797	22	30	977
V90-92	Creative, arts and entertainment activities	10	210	8	6	234
V93	Sports activities	7	147	5	4	164
V94	Activities of membership organisations	4	86	5	1	96
V95	Repair of personal goods	4	28	14	0	45
V96	Other personal service activities	3	31	11	0	45
VT	Households as employers	0	0	0	0	0

<sup>1</sup> Exclusive of SO<sub>2</sub>-taxes

<sup>2</sup> Inclusive of SO<sub>2</sub>-taxes

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## 7. Appendices

### 7.1. Appendix: The old Danish national accounts industry classification

<b>Groupings</b>				<b>The old Danish national accounts industry classification (was in use until 15 September 2011)</b>
<b>8</b>	<b>26</b>	<b>52</b>	<b>130</b>	
<b>1</b>				<b>Agriculture, fishing and quarrying</b>
	<b>0109</b>			<b>Agriculture, horticulture and forestry</b>
		<b>01109</b>	011009	<b>Agriculture</b>
		<b>01129</b>	011209	<b>Marked gardening</b>
		<b>01400</b>	014000	<b>Machine pools and landscape gardening</b>
		<b>02000</b>	020000	<b>Forestry</b>
	<b>0500</b>	<b>05000</b>	050000	<b>Fishing</b>
	<b>1009</b>			<b>Mining and quarrying</b>
		<b>11000</b>	110000	<b>Extr. of oil and natural gas</b>
		<b>14009</b>	140009	<b>Extr. of gravel and clay etc.</b>
<b>2</b>				<b>Manufacturing</b>
	<b>1509</b>	<b>15009</b>		<b>Mfr. of food, beverages and tobacco</b>
			151000	Production etc. of meat and meat products
			152000	Processing and preserving of fish and fish products
			153000	Processing and preserving of fruit and vegetables
			154000	Mfr. of vegetable and animal oils and fats
			155000	Mfr. of dairy products
			156009	Mfr. of starch, chocolate and sugar products
			158109	Mfr. of bread, cakes and biscuits
			158120	Baker's shops
			158300	Manufacture of sugar
			159000	Manufacture of beverages
			160000	Manufacture of tobacco products
	<b>1709</b>	<b>17009</b>		<b>Mfr. of textiles and leather</b>
			170000	Mfr. of textiles
			180000	Mfr. of wearing apparel
			190000	Mfr. of leather and footwear
	<b>2009</b>			<b>Mfr. of wood products, printing and publ.</b>
		<b>20000</b>	200000	<b>Mfr. of wood and wood products</b>
		<b>21009</b>		<b>Mfr. of paper prod.; printing and publish.</b>
			210000	Mfr. of pulp, paper and paper products
			221200	Publishing of newspapers
			221309	Publishing activities, excluding newspapers
			222009	Printing activities
	<b>2309</b>			<b>Mfr. of chemicals, plastic products etc.</b>
		<b>23000</b>	230000	<b>Mfr. of refined petroleum products etc.</b>
		<b>24000</b>		<b>Mfr. of chemicals</b>
			241109	Mfr. of industrial gases and inorganic basic chemicals
			241209	Mfr. of dyes, pigments and organic basic chemicals
			241500	Manufacture of fertilizers
			241617	Mfr. of plastics and synthetic rubber
			242000	Manufacture of pesticides and other agro-chemical products
			243000	Mfr. of paints, varnishes and similar coatings, printing ink and mastics
			244000	Mfr. of pharmaceuticals etc.
			245070	Mfr. of detergents and other chemical products

Appendix 7.1, continued

<b>Groupings</b>				<b>The old Danish national accounts industry classification (was in use until 15 September 2011)</b>
<b>8</b>	<b>26</b>	<b>52</b>	<b>130</b>	
		<b>25000</b>		<b>Mfr. of rubber and plastic products</b>
		251122		Mfr. of rubber products and plastic packing goods etc.
		252300		Mfr. of builders' ware of plastic
		252400		Manufacture of other plastic products n.e.c.
	<b>2600</b>	<b>26000</b>		<b>Mfr. of other non-metallic mineral products</b>
		261126		Mfr. of glass and ceramic goods etc.
		263053		Mfr. of cement, bricks, tiles, flags etc.
		266080		Mfr. of concrete, cement, asphalt and rockwool products
	<b>2709</b>			<b>Mfr. of basic metals and fabr. metal prod.</b>
		<b>27009</b>		<b>Mfr. and processing of basic metals</b>
		271000		Mfr. of basic iron and steel and of ferro alloys
		272030		First processing of iron and steel
		274000		Mfr. of basic non-ferrous metals
		275000		Casting of metal products
		281009		Mfr. of building materials of metal
		286009		Mfr. of various metal products
		<b>29000</b>		<b>Mfr. of machinery and equipment</b>
		291000		Mfr. of marine engines and compressors
		292000		Mfr. of ovens and cold-storage plants
		293000		Mfr. of agricultural machinery
		294009		Mfr. of machinery for industries
		297000		Mfr. of domestic appliances
	<b>30009</b>			<b>Mfr. of electrical components</b>
		300000		Mfr. of office machinery and computers
		310000		Mfr. of other electrical machinery and apparatus
		320000		Mfr. of radio and communication equipment
		330000		Mfr. of medical and optical instruments
		<b>35009</b>		<b>Mfr. of transport equipment</b>
		340000		Manufacture of motor vehicles etc.
		351000		Building and repairing of ships and boats
		352050		Mfr. of transport equipment excl. ships, motor vehicles etc.
	<b>3600</b>	<b>36000</b>		<b>Mfr. of furniture; manufacturing n.e.c.</b>
		361000		Mfr. of furniture
		362060		Mfr. of toys, gold and silver articles etc.
		370000		Recycling of waste and scrap
<b>3</b>	<b>4009</b>	<b>40009</b>		<b>Electricity, gas and water supply</b>
		401000		Production and distribution of electricity
		402000		Manufacture and distribution of gas
		403000		Steam and hot water supply
		410000		Collection and distribution of water
<b>4</b>	<b>4500</b>	<b>45000</b>		<b>Construction</b>
		450001		Construction of new buildings
		450002		Repair and maintenance of buildings
		450003		Civil engineering
		450004		Construction materials for own-account repair

Appendix 7.1, continued

<b>Groupings</b>				<b>The old Danish national accounts industry classification (was in use until 15 September 2011)</b>
8	26	52	130	
<b>5</b>				<b>Wholesale and retail trade; hotels, restaurants</b>
5000	50000			<b>Sale and repair of motor vehicles, sale of auto. fuel</b>
		501009		Sale of motor vehicles and motorcycles
		502000		Maintenance and repair of motor vehicles
		505000		Retail sale of automotive fuel
5100	51000	510000		<b>Wholesale except of motor vehicles</b>
5200				<b>Re. trade and repair work exc. of m. vehicles</b>
	52109	521090		<b>Retail trade of food</b>
	52299	522990		<b>Department stores</b>
	52300	523000		<b>Re. sale of phar. goods, cosmetic art.</b>
	52419	524190		<b>Re. sale of clothing and footwear</b>
	52449	524490		<b>Other retail sale, repair work</b>
5500	55000			<b>Hotel and restaurants</b>
		551009		Hotels
		553009		Restaurants
<b>6</b>				<b>Transport, post and telecommunication</b>
6009				<b>Transport</b>
	60000			<b>Land transport and transport via pipelines</b>
		601000		Transport via railways
		602100		Other scheduled passenger land transport
		602223		Taxi operation and coach services
		602409		Freight transport by road and via pipelines
	61000	610000		<b>Water transport</b>
	62000	620000		<b>Air transport</b>
	63000			<b>Supporting transport activities</b>
		631130		Cargo handling, harbours etc., travel agencies
		634000		Activities of other transport agencies
6400	64000	640000		<b>Post and telecommunications</b>
<b>7</b>				<b>Finance and business activities</b>
6509				<b>Finance and insurance</b>
	65000			<b>Finance</b>
		651000		Financial institutions
		652000		Mortgage credit institutions
	66000			<b>Insurance</b>
		660102		Life insurance and pension funding
		660300		Non-life insurance
	67000	670000		<b>Activities auxiliary to finance</b>
7009				<b>Letting and sale of real estate</b>
	70000			<b>Real estate activities</b>
		701109		Real estate agents etc.
		702009		Dwellings
		702040		Letting of non-residential buildings
	71000	710000		<b>Renting of transport equipment and machinery</b>



Appendix 7.1, continued

<b>Groupings</b>				<b>The old Danish national accounts industry classification (was in use until 15 September 2011)</b>
<b>8</b>	<b>26</b>	<b>52</b>	<b>130</b>	
	<b>7209</b>			<b>Business activities</b>
		<b>72000</b>		<b>Computer and related activities</b>
			721009	Computer activities exc. software consultancy and supply
			722000	Software consultancy and supply
		<b>73000</b>		<b>Research and development</b>
			730001	Research and development (market)
			730002	Research and development (other non-market)
		<b>74000</b>		<b>Consultancy and cleaning activities etc.</b>
			741100	Legal activities
			741200	Accounting, book-keeping, auditing
			742009	Consulting engineers, architects
			744000	Advertising
			747000	Building-cleaning activities
			748009	Other business activities
<b>8</b>				<b>Public and personal services</b>
	<b>7500</b>	<b>75000</b>		<b>Public administration</b>
			751100	General (overall) public service activities
			751209	Administration of public sectors exc. for business
			751300	Regulation of and contribution to more efficient operation of business
			752000	Defence, police and administration of justice
	<b>8000</b>	<b>80000</b>		<b>Education</b>
			801000	Primary education
			802000	Secondary education
			803000	Higher education
			804001	Adult and other education (market)
			804002	Adult and other education (other non-market)
	<b>8519</b>	<b>85109</b>		<b>Health care activities</b>
			851100	Hospital activities
			851209	Medical, dental and veterinary activities
	<b>8539</b>			<b>Social institutions etc.</b>
		<b>85319</b>	<b>853109</b>	<b>Social institutions etc. for children</b>
		<b>85329</b>	<b>853209</b>	<b>Social institutions etc. for adults</b>
	<b>9009</b>			<b>Associations, culture and refuse disposal</b>
		<b>90000</b>		<b>Sewage and refuse disp. and similar act.</b>
			900010	Sewage removal and purifying plants
			900020	Refuse collection and sanitation
			900030	Refuse dumps and refuse disposal plants
		<b>91000</b>	<b>910000</b>	<b>Activities of membership organizations</b>
		<b>92000</b>		<b>Recreational, cultural, sporting activities</b>
			920001	Recreational, cultural, sporting activities (market)
			920002	Recreational, cultural, sporting activities (other non-market)
		<b>93009</b>		<b>Other service activities</b>
			930009	Other service activities
			950000	Private households with employed persons

## 7.2. Appendix: The new Danish national accounts industry classification

Groupings					DB07	New Danish national accounts industry classification
13	21	38	69	117	127-standard grp.	
A	A	A	01000	010000	01000	<b>Agriculture, forestry, fishing</b>
			02000	020000	02000	Agriculture and horticulture
			03000	030000	03000	Forestry
						Fishing
B	B	B	06090			<b>Mining and quarrying</b>
				060000	06000	Extraction of oil and gas
				080090	08009	Extraction of gravel and stone
				090000	09000	Mining support service
C	C					<b>Manufacturing</b>
		CA	10120			<b>Manufacture of food, tobacco</b>
				100010	10001	Production of meat
				100020	10002	Processing of fish
				100030	10003	Manufacture of dairy products
				100040	10004	Manufacture of bakery products
				100050	10005	Other manufacture of food
				110000	11000	Manufacture of beverages
				120000	12000	Manufact. of tobacco products
		CB	13150			<b>Textiles and leather products</b>
				130000	13000	Manufacture of textiles
				140000	14000	Manufacture of wearing apparel
				150000	15000	Manufacture of footwear etc.
		CC				<b>Wood and paper products</b>
			16000	160000	16000	Manufacture of wood etc.
			17000	170000	17000	Manufacture of paper etc.
			18000	180000	18000	Printing etc.
		CD	19000	190000	19000	<b>Oil refinery etc.</b>
		CE	20000			<b>Manufacture of chemicals</b>
				200010	20001	Manufacture of basic chemicals
				200020	20002	Manufact. of paints, soap etc.
		CF	21000	210000	21000	<b>Pharmaceuticals</b>
		CG				<b>Manufacture of plastic, glass</b>
			22000	220000	22000	Manufacture of rubber etc.
			23000			Manuf. of glass, concrete etc.
				230010	23001	Manufacture of glass etc.
				230020	23002	Manufacture of concrete etc.
		CH				<b>Basic metals, metal products</b>
			24000	240000	24000	Manufacture of basic metals
			25000	250000	25000	Manufact. of fabricated metal
		CI	26000			<b>Manufacture of electronics</b>
				260010	26001	Manufact. of computers, etc.
				260020	26002	Manufact. of other electronics
		CJ	27000			<b>Electrical equipment</b>
				270010	27001	Manufacture of motors, etc.
				270020	27002	Manufacture of wires, cables
				270030	27003	Manuf. of household appl. etc.
		CK	28000			<b>Manufacture of machinery</b>
				280010	28001	Manufacture of engines etc.
				280020	28002	Manufacture of other machinery
		CL				<b>Transport equipment</b>
			29000	290000	29000	Manuf. of motor vehicles etc.
			30000	300000	30000	Mf. of ships, transport equip.
		CM				<b>Manufacture of furniture etc.</b>
			31320			Manuf. of furniture, other manuf
				310000	31000	Manufacture of furniture
				320010	32001	Manufact. of med. instruments
				320020	32002	Manufacture of toys, etc.
			33000	330000	33000	Repair, inst. of machinery etc

Appendix 7.2, continued

Groupings					DB07	New Danish national accounts industry classification
13	21	38	69	117	127-standard grp.	
<b>D-E</b>						<b>Utility services</b>
	<b>D</b>	<b>D</b>	<b>35000</b>			<b>Electricity, gas and steam</b>
				350010	35001	Prod., distrib. of electricity
				350020	35002	Manuf. and distribution of gas
				350030	35003	Steam and hot water supply
	<b>E</b>	<b>E</b>	<b>36000</b>	360000	36000	<b>Water, sewerage and waste</b>
			<b>37390</b>			Water collect. purification etc
				370000	37000	Sewerage, waste collection etc.
				383900	38000 og 39000	Sewerage
						Waste and materials
<b>F</b>	<b>F</b>	<b>F</b>	<b>41430</b>			<b>Construction</b>
				410009	NR-Definition	Construction of new buildings
				420000	NR-Definition	Civil engineering
				430003	NR-Definition	Professional repair and maint.
				430004	NR-Definition	Own-account repair and maint.
<b>G-I</b>						<b>Trade and transport etc.</b>
	<b>G</b>	<b>G</b>	<b>45000</b>			<b>Wholesale and retail trade</b>
				450010	45001	<b>Sale, repair of motor vehicles</b>
				450020	45002	Sale of motor vehicles
			<b>46000</b>	460000	46xxx	Repair etc. of motor veh. etc.
			<b>47000</b>	470000	47xxx	Wholesale
						Retail sale
	<b>H</b>	<b>H</b>	<b>49000</b>			<b>Transportation</b>
				490010	49001	<b>Land transport, pipelines</b>
				490020	49002	Passenger rail transport etc.
				490030	49003	Transp. by suburban trains etc.
			<b>50000</b>	500000	50000	Road and pipeline transport
			<b>51000</b>	510000	51000	Water transport
			<b>52000</b>	520000	52000	Air transport
			<b>53000</b>	530000	53000	Support activities for transp.
						Postal and courier activities
	<b>I</b>	<b>I</b>	<b>55560</b>			<b>Accommodation, food service</b>
				550000	55000	Hotels, similar accommodation
				560000	56000	Restaurants
<b>J</b>	<b>J</b>					<b>Information and communication</b>
		<b>JA</b>	<b>58000</b>			<b>Publishing, tv and radio</b>
				580010	58001	<b>Publishing activities</b>
				580020	58002	Publishing
			<b>59600</b>			Publishing, computer games etc.
				590000	59000	<b>Radio, TV, Movie, video, sound pub</b>
				600000	60000	Motion picture, tv and sound
						Radio, television broadcasting
		<b>JB</b>	<b>61000</b>	610000	61000	<b>Telecommunications</b>
		<b>JC</b>	<b>62630</b>			<b>IT and information service</b>
				620000	62000	Information technology service
				630000	63000	Information service activities
<b>K</b>	<b>K</b>	<b>K</b>	<b>64000</b>			<b>Financial and insurance</b>
				640010	64001	<b>Financial service activities</b>
				640020	64002	Monetary intermediation
			<b>65000</b>	650000	65000	Mortgage credit institutes etc
			<b>66000</b>	660000	66000	Insurance and pension funding
						Other financial activities
<b>LA</b>	<b>LA</b>	<b>LA</b>	<b>68100</b>	680010	68001	<b>Real estate; rent. of non-res. b.</b>
			<b>68300</b>	680030	68003	Buying, selling of real estate
						Renting, non-resid. buildings
<b>LB</b>	<b>LB</b>	<b>LB</b>	<b>68203</b>	680023	68002, del	<b>Dwellings</b>
			<b>68204</b>	680024	68002, del	Renting of resident. buildings
						Owner-occupied dwellings

Appendix 7.2, continued

Groupings					DB07	New Danish national accounts industry classification
13	21	38	69	117	127-standard grp.	
<b>M-N</b>						<b>Other business services</b>
<b>M</b>						<b>Knowledge-based services</b>
<b>MA</b>						<b>Consultancy etc.</b>
		69700				<b>Legal, account.,cons.activit.</b>
			690010	69001		Legal activities
			690020	69002		Accounting and bookkeeping
			700000	70000		Business consultancy
		71000	710000	71000		<b>Architecture and engineering</b>
<b>MB</b>						<b>Research and development</b>
		72001	720001	72000, del		Research and developm.(market)
		72002	720002	72000, del		Research and dev. (non-market)
<b>MC</b>						<b>Advertising and other services</b>
		73000	730000	73000		Advertising, market research
		74750				<b>Oth.techn.serv.,veterinary act</b>
			740000	74000		Other technical business serv.
			750000	75000		Veterinary activities
<b>N</b>						<b>Travel agent, cleaning, etc.</b>
<b>N</b>						Rental and leasing activities
		77000	770000	77000		Employment activities
		78000	780000	78000		Travel agent activities
		79000	790000	79000		<b>Cleaning, other business serv.</b>
		80820				Security and investigation
			800000	80000		Services to buildings, cleaning
			810000	81000		Other business services
			820000	82000		
<b>O-Q</b>						<b>Public adm., education, health</b>
<b>O</b>						<b>Public adm., defence etc.</b>
<b>O</b>						<b>Public administration ect.</b>
		84202				Public administration
			840010	84001		Defence, publ.order(non-market)
			840022	84002, del		<b>Rescue service ect. (market)</b>
		84101	840021	84002, del		
<b>P</b>						<b>Education</b>
<b>P</b>						<b>Education (non-market)</b>
		85202				Primary education
			850010	85001		Secondary education
			850020	85002		Higher education
			850030	85003		Adult-,other educ.(non-market)
			850042	85004, del		<b>Adult-,other education(market)</b>
		85101	850041	85004, del		
<b>Q</b>						Human health; social work
<b>QA</b>						<b>Human health activities</b>
		86000				Hospital activities
			860010	86001		Medical and dental practice
			860020	86002		
<b>QB</b>						<b>Residential care</b>
		87880				Residential care activities
			870000	87000		Social work without accommod.
			880000	88000		
<b>R-S</b>						<b>Arts, entertainm. oth.service</b>
<b>R</b>						<b>Arts and entertainment etc.</b>
<b>R</b>						<b>Arts,entertainm.,other culture</b>
		90920				Theatres, concerts, and arts
			900000	90000		Libraries, museums (market)
			910001	91000, del		Libraries, museums(non-market)
			910002	91000, del		Gambling and betting
			920000	92000		<b>Sports, amusement, recreation</b>
		93000				Sports activities (market)
			930011	93001, del		Sports activities (non-market)
			930012	93001, del		Amusement and recreation
			930020	93002		
<b>SA</b>						<b>Other service activities</b>
		94000	940000	94000		Activities of membership org.
		95000	950000	95000		Repair of personal goods
		96000	960000	96000		Other personal services
<b>SB</b>						<b>Households as employers</b>
		97000	970000	97000		

### 7.3. Appendix: Danish total environmental taxes on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>56 976</b>	<b>58 071</b>	<b>61 309</b>	<b>60 521</b>	<b>66 102</b>	<b>69 960</b>	<b>72 528</b>	<b>72 701</b>	<b>68 332</b>
Households	30 746	31 268	33 961	32 518	34 821	38 828	39 821	39 738	36 525
Other final demands	6 692	6 266	6 427	6 548	8 624	8 556	9 796	9 978	7 885
<b>Total industries</b>	<b>19 537</b>	<b>20 537</b>	<b>20 920</b>	<b>21 456</b>	<b>22 656</b>	<b>22 576</b>	<b>22 912</b>	<b>22 985</b>	<b>23 922</b>
V01 Agriculture and horticulture	1 056	1 315	1 076	1 082	1 183	1 149	1 144	1 228	1 303
V02 Forestry and logging	27	34	29	28	30	25	26	28	28
V03 Fishing and aquaculture	80	73	75	72	66	61	59	58	56
VB Mining and quarrying	1 445	1 200	1 179	1 189	1 547	2 106	2 205	1 861	2 553
V10-12 Mfr. of food, beverages and tobacco	863	896	819	857	861	841	838	872	875
V13-15 Mfr. of textile and leather	83	89	87	85	88	67	65	64	64
V16 Manufacture of wood etc.	69	68	113	86	89	77	77	83	84
V17 Manufacture of paper etc.	42	42	69	53	54	47	47	46	45
V18 Printing etc.	60	60	98	75	78	68	67	69	69
V19 Oil refinery etc.	11	13	13	13	13	13	12	12	12
V20 Mfr. of chemicals and chemical products	198	231	230	232	232	229	212	192	199
V21 Pharmaceuticals	89	100	101	100	101	99	93	82	83
V22 Manufacture of rubber etc.	143	165	162	165	167	165	154	146	146
V23 Mfr. of other non-metallic mineral products	275	253	251	262	275	273	280	289	277
V24 Manufacture of basic metals	73	89	80	86	87	81	81	87	87
V25 Manufact. of fabricated metal	287	350	318	337	351	327	330	348	349
V26 Manufact. of computers, etc.	72	85	79	83	86	81	81	74	73
V27 Manufacture of electrical equipment	47	55	50	53	53	49	49	51	50
V28 Mfr. of machinery and equipment n.e.c.	294	352	322	342	347	322	324	306	308
V29 Manuf. of motor vehicles etc.	33	39	35	38	38	35	35	40	40
V30 Mf. of ships, transport equip.	31	39	35	37	38	34	33	35	35
V31-32 Mfr. of furniture; other manufacturing	133	152	143	156	160	150	142	133	133
V33 Repair, install of machinery etc	78	96	92	98	113	107	105	105	106
VD Electricity, gas and steam	116	88	136	169	139	111	114	132	122
V36 Water collection, treatment and supply	40	37	40	44	40	33	73	70	66
V37-39 Sewerage and waste	842	1 013	885	803	861	849	880	886	859
VF Construction	1 415	1 564	1 660	1 718	1 832	1 907	1 958	2 057	2 092
V45 Sale and repair of motor vehicles	508	527	598	607	648	606	635	642	641
V46 Wholesale trade, exc. of motor vehicles	1 437	1 241	1 534	1 558	1 635	1 591	1 637	1 682	1 721
V47 Retail trade, exc. of motor vehicles	678	805	696	733	790	744	762	773	789
V49 Land transport	2 461	2 732	2 771	2 864	3 115	3 188	3 190	3 402	3 449
V50 Water transport	19	22	21	21	23	23	23	24	21
V51 Air transport	10	11	11	11	12	12	12	13	11
V52 Support activities for transport	379	395	393	407	445	454	464	506	473
V53 Postal and courier activities	91	100	77	75	89	83	82	83	85
VI Hotels and restaurants	280	321	312	293	326	314	323	338	344
V58 Publishing activities	65	66	103	81	84	74	73	77	77
V59-60 Tv and radio, motion picture ect.	82	121	96	85	95	89	88	88	93
V61 Telecommunications	226	287	221	215	246	222	217	248	243
V62-63 IT and information service	97	110	128	134	141	142	142	143	147
V64 Financial service activities	226	242	234	254	250	235	238	243	257
V65 Insurance and pension funding	57	62	56	62	58	53	54	55	59
V66 Other financial activities	20	21	19	20	20	19	19	20	20
VL Real estate activities	197	201	191	199	203	229	228	243	238
V68A Of which: Imputed rents	18	18	17	18	18	19	19	18	19
V69-70 Legal and accounting activities	133	144	174	188	196	192	196	201	208
V71 Architecture and engineering activities	210	230	280	308	321	317	321	268	251
V72 Scientific research and development	50	56	67	71	74	75	77	82	84
V73 Advertising and market research	61	67	82	89	93	92	91	93	97
V74-75 Other professional, veterinary activities	51	47	61	66	67	64	65	62	62
V77 Rental and leasing activities	66	70	68	69	73	127	120	118	119
V78 Employment activities	46	54	61	64	67	64	64	68	72
V79 Travel agent activities	95	140	147	148	160	163	150	37	33
V80-82 Security and investigation ect.	277	324	325	349	327	316	310	333	346

Appendices

Total environmental taxes, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	763	768	772	832	878	767	744	726	746
VP	Education	1 008	1 095	999	1 082	1 020	916	946	943	960
V86	Human health activities	586	292	574	620	591	555	597	584	601
V87-88	Social work activities	928	727	1 060	1 140	1 073	979	998	980	977
V90-92	Creative, arts and entertainment activities	213	314	248	219	240	225	222	221	234
V93	Sports activities	147	219	173	152	167	157	155	154	164
V94	Activities of membership organisations	87	130	102	90	100	93	92	91	96
V95	Repair of personal goods	40	46	40	44	48	46	44	45	45
V96	Other personal service activities	40	56	45	40	47	43	43	45	45
VT	Households as employers	0	0	0	0	0	0	0	0	0

### 7.3.1. Appendix: Danish pollution<sup>1</sup> taxes on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>2 873</b>	<b>2 928</b>	<b>3 064</b>	<b>2 866</b>	<b>2 935</b>	<b>3 048</b>	<b>3 162</b>	<b>3 339</b>	<b>3 331</b>
Households	653	653	673	591	623	667	663	704	736
Other final demands	98	106	107	69	69	75	86	77	70
<b>Total industries</b>	<b>2 123</b>	<b>2 169</b>	<b>2 284</b>	<b>2 207</b>	<b>2 244</b>	<b>2 307</b>	<b>2 413</b>	<b>2 558</b>	<b>2 525</b>
V01 Agriculture and horticulture	282	236	231	232	251	277	249	291	348
V02 Forestry and logging	1	1	1	1	1	2	2	2	2
V03 Fishing and aquaculture	2	2	3	2	2	3	1	1	1
VB Mining and quarrying	2	1	1	1	1	1	1	1	1
V10-12 Mfr. of food, beverages and tobacco	356	319	288	303	285	268	274	298	299
V13-15 Mfr. of textile and leather	4	4	4	3	3	2	2	2	2
V16 Manufacture of wood etc.	2	2	2	3	3	3	2	3	3
V17 Manufacture of paper etc.	3	3	3	3	3	3	3	3	3
V18 Printing etc.	3	3	3	4	4	3	3	3	3
V19 Oil refinery etc.	2	2	2	2	2	1	2	2	2
V20 Mfr. of chemicals and chemical products	21	19	28	20	16	15	17	19	22
V21 Pharmaceuticals	23	23	26	22	21	20	22	24	24
V22 Manufacture of rubber etc.	24	24	27	23	22	21	23	24	24
V23 Mfr. of other non-metallic mineral products	6	8	7	6	6	6	6	6	6
V24 Manufacture of basic metals	1	1	1	1	1	1	1	1	1
V25 Manufact. of fabricated metal	35	42	44	44	47	46	45	44	39
V26 Manufact. of computers, etc.	12	14	14	14	14	14	14	13	13
V27 Manufacture of electrical equipment	10	11	11	11	11	10	10	12	11
V28 Mfr. of machinery and equipment n.e.c.	25	31	33	32	36	35	35	30	29
V29 Manuf. of motor vehicles etc.	4	5	5	5	5	5	5	5	5
V30 Mf. of ships, transport equip.	5	6	6	6	6	6	6	5	5
V31-32 Mfr. of furniture; other manufacturing	7	9	10	10	10	14	13	13	13
V33 Repair, install of machinery etc	5	6	6	7	6	7	6	5	5
VD Electricity, gas and steam	36	22	36	37	39	27	23	24	23
V36 Water collection, treatment and supply	5	3	5	5	5	4	3	3	3
V37-39 Sewerage and waste	508	505	488	454	474	487	525	544	494
VF Construction	15	43	42	40	38	41	37	36	33
V45 Sale and repair of motor vehicles	12	17	19	18	19	19	26	23	21
V46 Wholesale trade, exc. of motor vehicles	183	178	282	284	270	285	337	367	376
V47 Retail trade, exc. of motor vehicles	102	93	89	105	112	115	116	118	118
V49 Land transport	13	17	11	9	10	8	8	8	8
V50 Water transport	3	4	2	2	2	2	2	2	2
V51 Air transport	0	0	0	0	0	0	0	0	0
V52 Support activities for transport	10	13	8	7	8	6	6	6	6
V53 Postal and courier activities	1	2	2	1	1	2	3	4	3
VI Hotels and restaurants	42	60	63	48	45	48	54	59	59
V58 Publishing activities	3	4	4	4	4	4	4	4	4
V59-60 Tv and radio, motion picture ect.	6	7	6	5	6	6	7	7	6
V61 Telecommunications	4	14	13	12	12	13	14	14	13
V62-63 IT and information service	10	13	14	12	12	16	18	18	17
V64 Financial service activities	8	7	7	6	7	8	8	8	8
V65 Insurance and pension funding	1	1	1	1	1	1	1	1	1
V66 Other financial activities	5	4	4	4	4	4	5	5	4
VL Real estate activities	3	4	5	5	5	7	9	9	8
V68A Of which: Imputed rents	0	0	0	0	0	0	0	0	0
V69-70 Legal and accounting activities	4	6	6	5	6	7	8	8	8
V71 Architecture and engineering activities	12	17	18	15	16	20	22	24	22
V72 Scientific research and development	8	11	12	10	11	13	15	15	14
V73 Advertising and market research	1	1	1	1	1	2	2	2	2
V74-75 Other professional, veterinary activities	3	3	3	3	3	3	4	4	4
V77 Rental and leasing activities	4	5	5	6	6	8	10	10	9
V78 Employment activities	0	1	1	0	1	1	1	2	1
V79 Travel agent activities	0	0	0	0	0	0	0	0	0
V80-82 Security and investigation ect.	10	9	9	11	13	18	14	21	25

Appendices

Pollution taxes, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
						Mill DKK				
VO	Public administration and defence	72	85	89	83	86	80	82	84	78
VP	Education	42	49	53	48	51	55	58	60	55
V86	Human health activities	48	62	71	66	69	76	87	90	84
V87-88	Social work activities	85	113	131	119	124	131	134	139	128
V90-92	Creative, arts and entertainment activities	11	11	11	11	10	10	11	11	10
V93	Sports activities	7	6	6	6	6	7	7	7	7
V94	Activities of membership organisations	4	4	4	4	4	4	4	4	4
V95	Repair of personal goods	4	4	3	4	5	5	4	4	4
V96	Other personal service activities	3	3	3	3	3	3	3	3	3
VT	Households as employers	0	0	0	0	0	0	0	0	0

<sup>1</sup> Exclusive of SO<sub>2</sub> taxes



7.3.2. Appendix: Danish energy<sup>1</sup> taxes on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
					Mill DKK				
<b>Total</b>	<b>32 987</b>	<b>35 454</b>	<b>35 789</b>	<b>36 654</b>	<b>36 999</b>	<b>36 370</b>	<b>36 282</b>	<b>36 409</b>	<b>36 791</b>
Households	20 110	21 751	22 104	22 370	22 303	22 110	21 763	21 386	21 375
Other final demands	0	0	0	0	0	0	0	0	0
<b>Total industries</b>	<b>12 877</b>	<b>13 703</b>	<b>13 685</b>	<b>14 284</b>	<b>14 696</b>	<b>14 261</b>	<b>14 519</b>	<b>15 023</b>	<b>15 416</b>
V01 Agriculture and horticulture	604	894	665	688	753	760	775	815	834
V02 Forestry and logging	13	19	14	15	15	16	16	17	17
V03 Fishing and aquaculture	70	63	66	64	58	53	54	53	51
VB Mining and quarrying	27	74	29	37	38	33	30	27	26
V10-12 Mfr. of food, beverages and tobacco	464	538	481	502	519	530	523	535	538
V13-15 Mfr. of textile and leather	67	75	70	69	70	55	54	53	53
V16 Manufacture of wood etc.	59	58	102	74	76	67	68	73	75
V17 Manufacture of paper etc.	36	35	61	45	46	40	41	39	39
V18 Printing etc.	49	49	85	62	64	56	57	59	58
V19 Oil refinery etc.	8	10	10	10	10	10	9	10	9
V20 Mfr. of chemicals and chemical products	166	201	190	201	204	201	185	164	168
V21 Pharmaceuticals	56	68	64	68	69	68	62	54	55
V22 Manufacture of rubber etc.	108	130	123	130	132	130	120	112	111
V23 Mfr. of other non-metallic mineral products	177	168	170	184	189	187	191	199	198
V24 Manufacture of basic metals	59	76	65	69	70	65	67	72	73
V25 Manufact. of fabricated metal	214	273	233	250	257	238	244	262	268
V26 Manufact. of computers, etc.	43	55	47	50	51	49	50	50	50
V27 Manufacture of electrical equipment	31	39	33	35	36	33	34	33	34
V28 Mfr. of machinery and equipment n.e.c.	222	277	239	256	251	234	239	234	237
V29 Manuf. of motor vehicles etc.	26	31	26	29	29	26	27	32	32
V30 Mf. of ships, transport equip.	23	30	25	27	27	25	25	27	28
V31-32 Mfr. of furniture; other manufacturing	111	128	117	131	133	122	115	106	107
V33 Repair, install of machinery etc	50	69	62	66	79	75	75	75	76
VD Electricity, gas and steam	74	59	96	128	96	80	77	94	85
V36 Water collection, treatment and supply	14	11	18	24	18	15	14	13	12
V37-39 Sewerage and waste	306	480	367	318	354	335	330	318	341
VF Construction	906	982	1 034	1 089	1 148	1 180	1 228	1 316	1 367
V45 Sale and repair of motor vehicles	330	320	361	375	391	385	394	410	417
V46 Wholesale trade, exc. of motor vehicles	958	776	928	954	1 012	987	1 000	1 029	1 059
V47 Retail trade, exc. of motor vehicles	462	593	484	508	546	513	527	538	554
V49 Land transport	2 001	1 953	1 952	2 045	2 195	2 244	2 346	2 540	2 662
V50 Water transport	13	12	12	13	14	14	15	18	15
V51 Air transport	8	8	8	8	9	9	10	10	9
V52 Support activities for transport	335	327	326	342	372	382	399	457	425
V53 Postal and courier activities	69	81	60	61	74	68	68	71	74
VI Hotels and restaurants	211	232	219	215	248	235	236	246	251
V58 Publishing activities	50	50	85	64	65	57	58	63	62
V59-60 Tv and radio, motion picture ect.	66	104	80	69	77	73	72	72	77
V61 Telecommunications	178	214	157	160	185	174	176	216	213
V62-63 IT and information service	59	67	78	87	90	87	89	93	98
V64 Financial service activities	190	210	198	218	210	193	197	202	216
V65 Insurance and pension funding	53	59	53	59	55	49	50	51	55
V66 Other financial activities	13	15	13	15	14	12	13	13	14
VL Real estate activities	169	171	160	166	168	168	169	184	180
V68A Of which: Imputed rents	15	15	14	14	14	14	14	13	13
V69-70 Legal and accounting activities	98	105	130	147	151	146	150	162	169
V71 Architecture and engineering activities	166	179	222	253	260	252	258	217	202
V72 Scientific research and development	35	38	47	54	55	54	55	60	63
V73 Advertising and market research	45	50	61	69	71	68	69	73	77
V74-75 Other professional, veterinary activities	34	29	41	46	45	44	45	44	45
V77 Rental and leasing activities	22	23	21	22	22	22	22	24	24
V78 Employment activities	41	49	54	58	60	57	57	60	64
V79 Travel agent activities	29	28	29	30	27	26	28	32	30
V80-82 Security and investigation ect.	183	228	221	246	212	207	213	228	238

Appendices

Energy taxes, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	544	512	513	560	586	557	534	545	573
VP	Education	836	955	845	919	849	774	800	799	821
V86	Human health activities	497	197	470	519	485	448	478	464	487
V87-88	Social work activities	764	550	850	934	856	796	811	789	797
V90-92	Creative, arts and entertainment activities	183	288	219	189	210	199	196	196	210
V93	Sports activities	129	202	156	135	149	140	138	137	147
V94	Activities of membership organisations	75	118	90	78	86	82	81	81	86
V95	Repair of personal goods	23	27	22	24	26	26	26	27	28
V96	Other personal service activities	25	41	29	25	29	29	29	31	31
VT	Households as employers	0	0	0	0	0	0	0	0	0

<sup>1</sup> Inclusive of SO<sub>2</sub> taxes

## 7.3.3. Appendix: Danish transport taxes on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>18 176</b>	<b>17 008</b>	<b>19 740</b>	<b>18 289</b>	<b>23 058</b>	<b>26 917</b>	<b>29 324</b>	<b>29 547</b>	<b>24 143</b>
Households	8 846	7 591	9 895	8 320	10 635	14 833	16 159	16 424	13 192
Other final demands	6 595	6 160	6 318	6 476	8 552	8 474	9 712	9 903	7 816
<b>Total industries</b>	<b>2 735</b>	<b>3 257</b>	<b>3 526</b>	<b>3 493</b>	<b>3 871</b>	<b>3 610</b>	<b>3 453</b>	<b>3 220</b>	<b>3 135</b>
V01 Agriculture and horticulture	168	183	179	160	178	110	117	119	119
V02 Forestry and logging	13	14	13	12	13	8	9	9	9
V03 Fishing and aquaculture	8	8	7	6	7	5	4	4	4
VB Mining and quarrying	3	3	3	3	4	3	5	5	4
V10-12 Mfr. of food, beverages and tobacco	43	39	50	52	57	43	40	39	38
V13-15 Mfr. of textile and leather	12	11	14	14	15	10	10	9	9
V16 Manufacture of wood etc.	8	8	9	9	10	8	7	7	7
V17 Manufacture of paper etc.	4	4	4	4	5	4	3	3	3
V18 Printing etc.	8	8	9	9	10	8	7	7	7
V19 Oil refinery etc.	1	1	2	1	2	2	1	1	1
V20 Mfr. of chemicals and chemical products	10	10	12	11	12	12	9	8	8
V21 Pharmaceuticals	9	10	11	10	11	11	9	4	4
V22 Manufacture of rubber etc.	11	11	12	11	13	13	10	10	10
V23 Mfr. of other non-metallic mineral products	15	16	18	19	20	18	18	18	18
V24 Manufacture of basic metals	13	12	14	15	16	14	13	13	13
V25 Manufact. of fabricated metal	37	34	39	42	46	41	38	39	39
V26 Manufact. of computers, etc.	17	16	18	19	21	18	17	10	10
V27 Manufacture of electrical equipment	6	5	6	7	7	6	6	5	5
V28 Mfr. of machinery and equipment n.e.c.	48	44	51	54	60	53	50	41	41
V29 Manuf. of motor vehicles etc.	3	3	4	4	4	4	3	3	3
V30 Mf. of ships, transport equip.	4	3	4	4	5	4	3	2	2
V31-32 Mfr. of furniture; other manufacturing	15	15	16	15	17	15	15	13	13
V33 Repair, install of machinery etc	23	21	24	26	28	26	24	25	25
VD Electricity, gas and steam	5	6	4	4	4	4	14	14	14
V36 Water collection, treatment and supply	22	23	18	16	17	15	55	54	51
V37-39 Sewerage and waste	25	25	28	28	31	25	23	22	22
VF Construction	407	454	506	514	564	585	576	589	593
V45 Sale and repair of motor vehicles	166	190	217	215	239	202	215	209	203
V46 Wholesale trade, exc. of motor vehicles	296	286	324	320	353	318	300	286	286
V47 Retail trade, exc. of motor vehicles	114	118	123	120	132	116	118	117	117
V49 Land transport	444	760	806	808	908	935	835	852	778
V50 Water transport	3	6	6	6	7	7	6	4	4
V51 Air transport	1	2	3	3	3	3	3	2	2
V52 Support activities for transport	30	52	55	55	62	64	57	40	39
V53 Postal and courier activities	20	17	15	13	13	13	11	8	8
VI Hotels and restaurants	27	29	30	30	33	31	33	34	34
V58 Publishing activities	12	13	14	14	15	12	11	10	10
V59-60 Tv and radio, motion picture ect.	9	9	11	11	12	9	9	8	8
V61 Telecommunications	43	59	50	43	48	34	26	17	17
V62-63 IT and information service	28	30	36	35	39	39	35	32	32
V64 Financial service activities	26	24	28	28	31	33	31	31	32
V65 Insurance and pension funding	2	2	2	2	2	2	2	2	2
V66 Other financial activities	2	2	2	2	2	2	2	2	2
VL Real estate activities	19	21	20	20	22	44	40	39	40
V68A Of which: Imputed rents	1	1	1	1	1	1	1	1	1
V69-70 Legal and accounting activities	28	31	36	34	38	38	36	29	29
V71 Architecture and engineering activities	32	34	41	40	44	45	40	27	27
V72 Scientific research and development	5	6	7	7	8	8	7	6	6
V73 Advertising and market research	15	16	20	19	21	22	20	18	18
V74-75 Other professional, veterinary activities	13	14	16	16	17	16	15	13	13
V77 Rental and leasing activities	40	43	42	41	45	97	88	84	85
V78 Employment activities	5	5	6	6	6	6	6	6	6
V79 Travel agent activities	65	111	118	118	132	136	121	4	2
V80-82 Security and investigation ect.	79	84	92	89	98	86	78	79	79

Appendices

Transport taxes, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	136	164	162	158	173	104	103	72	70
VP	Education	36	36	43	44	48	34	30	27	27
V86	Human health activities	19	21	21	20	22	19	18	17	17
V87-88	Social work activities	34	38	51	53	58	23	23	22	22
V90-92	Creative, arts and entertainment activities	10	10	12	12	13	10	9	9	8
V93	Sports activities	6	6	7	7	8	7	6	5	5
V94	Activities of membership organisations	6	6	7	7	8	6	6	5	5
V95	Repair of personal goods	14	15	15	15	17	15	14	14	14
V96	Other personal service activities	12	11	13	13	14	11	11	11	11
VT	Households as employers	0	0	0	0	0	0	0	0	0

## 7.3.4. Appendix: Danish resource taxes on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>2 940</b>	<b>2 681</b>	<b>2 716</b>	<b>2 712</b>	<b>3 109</b>	<b>3 625</b>	<b>3 760</b>	<b>3 406</b>	<b>4 066</b>
Households	1 137	1 273	1 289	1 237	1 260	1 219	1 235	1 223	1 222
Other final demands	0	-0	2	3	3	7	-2	-2	-1
<b>Total industries</b>	<b>1 803</b>	<b>1 408</b>	<b>1 425</b>	<b>1 472</b>	<b>1 845</b>	<b>2 399</b>	<b>2 527</b>	<b>2 184</b>	<b>2 846</b>
V01 Agriculture and horticulture	2	1	1	1	1	2	2	2	2
V02 Forestry and logging	0	0	0	0	0	0	0	0	0
V03 Fishing and aquaculture	0	0	0	0	0	0	0	0	0
VB Mining and quarrying	1 413	1 123	1 146	1 149	1 505	2 069	2 170	1 829	2 522
V10-12 Mfr. of food, beverages and tobacco	0	0	0	0	0	0	0	0	0
V13-15 Mfr. of textile and leather	0	0	0	0	0	0	0	0	0
V16 Manufacture of wood etc.	0	0	0	0	0	0	0	0	0
V17 Manufacture of paper etc.	0	0	0	0	0	0	0	0	0
V18 Printing etc.	0	0	0	0	0	0	0	0	0
V19 Oil refinery etc.	0	0	0	0	0	0	0	0	0
V20 Mfr. of chemicals and chemical products	0	0	0	0	0	0	0	0	0
V21 Pharmaceuticals	0	0	0	0	0	0	0	0	0
V22 Manufacture of rubber etc.	1	0	0	0	0	1	1	1	1
V23 Mfr. of other non-metallic mineral products	76	61	56	54	60	62	65	65	55
V24 Manufacture of basic metals	0	0	0	0	0	0	0	0	0
V25 Manufact. of fabricated metal	2	2	1	1	1	2	3	3	2
V26 Manufact. of computers, etc.	0	0	0	0	0	0	0	0	0
V27 Manufacture of electrical equipment	0	0	0	0	0	0	0	0	0
V28 Mfr. of machinery and equipment n.e.c.	0	0	0	0	0	0	0	0	0
V29 Manuf. of motor vehicles etc.	0	0	0	0	0	0	0	0	0
V30 Mf. of ships, transport equip.	0	0	0	0	0	0	0	0	0
V31-32 Mfr. of furniture; other manufacturing	0	0	0	0	0	0	0	0	0
V33 Repair, install of machinery etc	0	0	0	0	0	0	0	0	0
VD Electricity, gas and steam	0	0	0	0	0	0	0	0	0
V36 Water collection, treatment and supply	0	0	0	0	0	0	0	0	0
V37-39 Sewerage and waste	3	2	2	2	2	2	2	2	2
VF Construction	88	85	78	76	83	102	118	117	98
V45 Sale and repair of motor vehicles	0	0	0	0	0	0	0	0	0
V46 Wholesale trade, exc. of motor vehicles	0	0	0	0	0	0	0	0	0
V47 Retail trade, exc. of motor vehicles	0	0	0	0	0	0	0	0	0
V49 Land transport	3	2	3	2	2	2	2	2	2
V50 Water transport	0	0	0	0	0	0	0	0	0
V51 Air transport	0	0	0	0	0	0	0	0	0
V52 Support activities for transport	4	4	4	3	3	3	3	3	3
V53 Postal and courier activities	0	0	0	0	0	0	0	0	0
VI Hotels and restaurants	0	0	0	0	0	0	0	0	0
V58 Publishing activities	0	0	0	0	0	0	0	0	0
V59-60 Tv and radio, motion picture ect.	1	1	0	1	1	1	1	1	1
V61 Telecommunications	1	1	1	1	1	1	1	0	0
V62-63 IT and information service	0	0	0	0	0	0	0	0	0
V64 Financial service activities	2	1	1	2	2	1	2	1	1
V65 Insurance and pension funding	1	0	0	1	1	0	0	0	0
V66 Other financial activities	0	0	0	0	0	0	0	0	0
VL Real estate activities	5	5	6	8	8	10	10	10	10
V68A Of which: Imputed rents	2	2	2	3	3	4	4	4	4
V69-70 Legal and accounting activities	2	2	2	1	1	2	2	2	2
V71 Architecture and engineering activities	0	0	0	0	0	0	0	0	0
V72 Scientific research and development	1	1	1	1	1	1	1	1	1
V73 Advertising and market research	0	0	0	0	0	0	0	0	0
V74-75 Other professional, veterinary activities	1	1	1	1	1	1	1	1	1
V77 Rental and leasing activities	0	0	0	0	0	0	0	0	0
V78 Employment activities	0	0	0	0	0	0	0	0	0
V79 Travel agent activities	1	1	1	1	1	1	1	1	1
V80-82 Security and investigation ect.	5	3	3	3	3	5	5	5	5

Appendices

Resource taxes, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	12	7	8	32	32	26	25	25	25
VP	Education	94	54	58	71	72	55	58	57	57
V86	Human health activities	21	12	13	15	15	13	14	13	13
V87-88	Social work activities	45	27	28	35	35	28	30	30	30
V90-92	Creative, arts and entertainment activities	9	6	6	7	7	6	6	6	6
V93	Sports activities	6	4	4	4	5	4	4	4	4
V94	Activities of membership organisations	2	1	1	1	1	1	1	1	1
V95	Repair of personal goods	0	0	0	0	0	0	0	0	0
V96	Other personal service activities	0	0	0	0	0	0	0	0	0
VT	Households as employers	0	0	0	0	0	0	0	0	0

## 7.4. Appendix: Danish total environmental subsidies on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>10 014</b>	<b>10 400</b>	<b>10 155</b>	<b>10 813</b>	<b>11 126</b>	<b>11 563</b>	<b>12 117</b>	<b>12 432</b>	<b>12 929</b>
Households	4 191	5 234	5 022	5 259	5 571	5 647	6 680	5 383	5 353
Other final demands	108	87	27	17	38	38	51	32	57
<b>Total industries</b>	<b>5 715</b>	<b>5 079</b>	<b>5 106</b>	<b>5 536</b>	<b>5 517</b>	<b>5 878</b>	<b>5 386</b>	<b>7 018</b>	<b>7 519</b>
V01 Agriculture and horticulture	599	660	587	742	744	642	773	1 748	1 987
V02 Forestry and logging	12	14	12	16	16	13	16	31	36
V03 Fishing and aquaculture	30	28	3	26	26	28	33	35	35
VB Mining and quarrying	6	6	5	5	6	5	5	4	5
V10-12 Mfr. of food, beverages and tobacco	65	68	62	62	75	98	69	73	78
V13-15 Mfr. of textile and leather	12	6	5	5	6	6	3	3	3
V16 Manufacture of wood etc.	112	80	68	60	48	31	24	47	44
V17 Manufacture of paper etc.	49	42	42	30	7	6	5	4	4
V18 Printing etc.	47	39	40	27	5	4	4	3	4
V19 Oil refinery etc.	2	2	2	1	2	2	2	2	2
V20 Mfr. of chemicals and chemical products	23	25	24	21	26	28	23	21	22
V21 Pharmaceuticals	32	37	34	38	41	40	30	28	29
V22 Manufacture of rubber etc.	15	16	13	12	16	16	14	13	14
V23 Mfr. of other non-metallic mineral products	18	21	15	13	18	21	18	18	18
V24 Manufacture of basic metals	6	5	3	2	4	5	5	4	5
V25 Manufact. of fabricated metal	20	20	16	15	19	22	18	17	18
V26 Manufact. of computers, etc.	14	15	12	13	14	16	13	12	12
V27 Manufacture of electrical equipment	7	7	5	6	6	7	6	5	5
V28 Mfr. of machinery and equipment n.e.c.	40	42	35	37	42	49	38	37	37
V29 Manuf. of motor vehicles etc.	4	4	3	3	3	4	3	3	4
V30 Mf. of ships, transport equip.	21	19	16	18	20	28	23	47	54
V31-32 Mfr. of furniture; other manufacturing	38	31	23	24	31	27	21	22	22
V33 Repair, install of machinery etc	6	5	5	6	6	7	6	6	6
VD Electricity, gas and steam	18	16	20	25	26	22	19	18	19
V36 Water collection, treatment and supply	7	5	7	10	10	5	5	5	5
V37-39 Sewerage and waste	35	31	56	25	11	17	17	15	16
VF Construction	29	28	19	21	22	19	21	22	23
V45 Sale and repair of motor vehicles	21	16	13	13	15	19	20	19	19
V46 Wholesale trade, exc. of motor vehicles	71	106	99	110	115	146	122	117	118
V47 Retail trade, exc. of motor vehicles	110	62	61	63	72	90	77	81	85
V49 Land transport	2 592	1 999	1 918	2 192	2 259	1 602	1 180	1 280	1 292
V50 Water transport	4	3	4	4	4	4	3	4	4
V51 Air transport	1	1	1	1	1	1	1	1	2
V52 Support activities for transport	24	18	19	17	19	18	17	17	17
V53 Postal and courier activities	39	16	16	16	16	35	40	10	12
VI Hotels and restaurants	23	22	16	16	19	27	26	26	27
V58 Publishing activities	41	36	36	29	13	15	13	10	10
V59-60 Tv and radio, motion picture ect.	64	69	84	79	66	125	128	285	323
V61 Telecommunications	95	89	90	87	98	127	120	34	39
V62-63 IT and information service	31	30	37	35	36	51	49	52	53
V64 Financial service activities	47	37	32	36	36	53	43	41	42
V65 Insurance and pension funding	8	6	5	6	6	8	7	10	11
V66 Other financial activities	5	4	4	4	4	6	6	6	6
VL Real estate activities	26	31	123	118	39	572	517	1 164	1 320
V68A Of which: Imputed rents	0	0	0	0	0	0	0	0	0
V69-70 Legal and accounting activities	18	18	21	20	21	27	29	33	35
V71 Architecture and engineering activities	35	34	43	42	42	60	59	61	62
V72 Scientific research and development	33	32	39	40	41	57	54	91	100
V73 Advertising and market research	8	7	8	9	9	13	11	11	11
V74-75 Other professional, veterinary activities	6	5	7	7	6	8	10	10	11
V77 Rental and leasing activities	2	2	5	5	2	31	28	27	27
V78 Employment activities	2	2	2	2	2	2	3	5	5
V79 Travel agent activities	127	98	94	107	111	78	56	55	54
V80-82 Security and investigation ect.	9	9	11	11	11	15	12	12	13

Total environmental subsidies, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	148	119	102	111	111	121	126	136	137
VP	Education	294	308	342	365	372	451	449	395	393
V86	Human health activities	64	77	101	93	96	141	159	115	122
V87-88	Social work activities	340	396	441	482	498	602	610	461	465
V90-92	Creative, arts and entertainment activities	59	60	75	55	43	70	67	66	66
V93	Sports activities	44	43	61	42	32	53	55	55	55
V94	Activities of membership organisations	44	47	51	46	43	69	69	68	67
V95	Repair of personal goods	5	3	4	4	4	6	4	4	4
V96	Other personal service activities	8	8	11	7	5	8	8	8	8
VT	Households as employers	0	0	0	0	0	0	0	0	0



### 7.4.1. Appendix: Danish pollution subsidies on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>858</b>	<b>933</b>	<b>996</b>	<b>1 217</b>	<b>1 078</b>	<b>854</b>	<b>927</b>	<b>1 108</b>	<b>1 053</b>
Households	5	5	5	6	6	8	8	10	11
Other final demands	0	0	0	0	0	0	0	0	0
<b>Total industries</b>	<b>853</b>	<b>928</b>	<b>991</b>	<b>1 210</b>	<b>1 072</b>	<b>846</b>	<b>919</b>	<b>1 098</b>	<b>1 042</b>
V01 Agriculture and horticulture	575	639	570	731	724	198	230	264	226
V02 Forestry and logging	11	12	11	14	13	4	4	5	5
V03 Fishing and aquaculture	30	27	3	26	26	26	30	28	27
VB Mining and quarrying	0	0	0	0	0	0	0	0	0
V10-12 Mfr. of food, beverages and tobacco	2	0	1	0	0	16	14	18	18
V13-15 Mfr. of textile and leather	0	0	0	0	0	1	0	1	1
V16 Manufacture of wood etc.	1	0	0	0	0	1	1	1	1
V17 Manufacture of paper etc.	0	0	0	0	0	1	1	1	1
V18 Printing etc.	0	0	0	0	0	0	0	1	1
V19 Oil refinery etc.	0	0	0	0	0	0	0	0	0
V20 Mfr. of chemicals and chemical products	1	2	0	0	0	3	4	5	5
V21 Pharmaceuticals	0	1	0	0	0	1	2	2	2
V22 Manufacture of rubber etc.	1	1	0	0	0	2	2	2	3
V23 Mfr. of other non-metallic mineral products	0	0	0	0	0	2	2	3	3
V24 Manufacture of basic metals	1	0	0	0	0	1	1	1	1
V25 Manufact. of fabricated metal	1	0	0	0	0	2	2	3	3
V26 Manufact. of computers, etc.	1	0	0	0	0	1	1	2	2
V27 Manufacture of electrical equipment	0	0	0	0	0	1	1	1	1
V28 Mfr. of machinery and equipment n.e.c.	2	0	0	0	0	3	3	4	5
V29 Manuf. of motor vehicles etc.	0	0	0	0	0	1	1	1	1
V30 Mf. of ships, transport equip.	4	0	0	0	0	7	7	8	7
V31-32 Mfr. of furniture; other manufacturing	1	0	0	0	0	2	3	3	3
V33 Repair, install of machinery etc	0	0	0	0	0	1	1	1	1
VD Electricity, gas and steam	10	5	11	16	15	4	4	5	5
V36 Water collection, treatment and supply	5	3	6	8	8	2	2	3	3
V37-39 Sewerage and waste	0	0	1	1	0	2	2	2	2
VF Construction	4	4	4	5	5	4	5	6	6
V45 Sale and repair of motor vehicles	2	1	1	1	1	3	4	5	5
V46 Wholesale trade, exc. of motor vehicles	13	13	15	20	18	20	22	28	29
V47 Retail trade, exc. of motor vehicles	6	6	7	9	8	16	17	21	22
V49 Land transport	11	9	17	18	6	33	35	41	36
V50 Water transport	0	0	1	1	0	1	1	2	2
V51 Air transport	0	0	0	0	0	0	0	0	0
V52 Support activities for transport	1	1	2	2	1	4	4	5	5
V53 Postal and courier activities	1	1	1	1	1	2	3	5	5
VI Hotels and restaurants	3	2	2	3	3	6	7	9	9
V58 Publishing activities	1	0	1	1	1	2	2	3	3
V59-60 Tv and radio, motion picture ect.	6	6	19	19	8	36	40	46	40
V61 Telecommunications	6	5	6	7	6	14	16	19	20
V62-63 IT and information service	4	4	10	6	6	12	15	19	19
V64 Financial service activities	4	3	3	4	4	6	6	8	8
V65 Insurance and pension funding	1	1	1	1	1	1	1	2	2
V66 Other financial activities	2	1	1	2	2	3	3	4	4
VL Real estate activities	4	3	95	86	6	178	160	184	160
V68A Of which: Imputed rents	0	0	0	0	0	0	0	0	0
V69-70 Legal and accounting activities	3	4	6	4	4	6	9	11	11
V71 Architecture and engineering activities	6	7	15	10	9	18	22	28	30
V72 Scientific research and development	4	4	9	6	6	11	14	17	16
V73 Advertising and market research	0	0	1	1	1	2	2	2	2
V74-75 Other professional, veterinary activities	2	2	3	3	2	4	5	6	6
V77 Rental and leasing activities	0	0	3	3	0	6	5	7	7
V78 Employment activities	0	0	1	0	0	1	1	2	2
V79 Travel agent activities	0	0	0	0	0	0	1	1	1
V80-82 Security and investigation ect.	3	3	4	4	4	5	5	6	6

Appendices

Pollution subsidies, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	25	30	24	31	29	26	32	40	42
VP	Education	25	36	36	45	42	25	25	32	33
V86	Human health activities	20	26	27	34	32	53	65	82	86
V87-88	Social work activities	45	61	62	79	75	53	59	74	78
V90-92	Creative, arts and entertainment activities	1	1	3	3	1	5	5	7	7
V93	Sports activities	1	1	2	2	1	4	4	5	5
V94	Activities of membership organisations	1	1	2	2	1	4	4	5	6
V95	Repair of personal goods	0	0	1	1	1	1	1	1	1
V96	Other personal service activities	0	0	1	1	0	1	1	2	2
VT	Households as employers	0	0	0	0	0	0	0	0	0

## 7.4.2. Appendix: Danish energy subsidies on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>710</b>	<b>587</b>	<b>561</b>	<b>233</b>	<b>267</b>	<b>244</b>	<b>277</b>	<b>229</b>	<b>313</b>
Households	146	120	93	24	95	88	96	84	113
Other final demands	106	88	27	13	31	33	48	26	51
<b>Total industries</b>	<b>458</b>	<b>378</b>	<b>442</b>	<b>196</b>	<b>141</b>	<b>123</b>	<b>133</b>	<b>119</b>	<b>149</b>
V01 Agriculture and horticulture	17	13	10	2	11	10	11	10	12
V02 Forestry and logging	0	0	0	0	0	0	0	0	0
V03 Fishing and aquaculture	0	0	0	0	0	0	0	0	0
VB Mining and quarrying	1	1	0	0	1	0	0	0	1
V10-12 Mfr. of food, beverages and tobacco	20	17	11	2	13	12	12	11	14
V13-15 Mfr. of textile and leather	2	2	1	0	1	1	1	1	1
V16 Manufacture of wood etc.	49	41	42	27	2	2	2	1	2
V17 Manufacture of paper etc.	44	37	38	25	2	1	2	1	1
V18 Printing etc.	43	36	37	24	2	1	2	1	2
V19 Oil refinery etc.	1	1	1	0	1	1	1	1	1
V20 Mfr. of chemicals and chemical products	6	5	4	1	5	4	4	3	4
V21 Pharmaceuticals	3	2	2	0	2	2	2	2	3
V22 Manufacture of rubber etc.	6	5	4	1	5	4	4	3	4
V23 Mfr. of other non-metallic mineral products	7	6	4	1	5	4	4	4	5
V24 Manufacture of basic metals	4	4	2	1	3	2	3	2	3
V25 Manufact. of fabricated metal	6	5	3	1	4	3	3	3	4
V26 Manufact. of computers, etc.	2	1	1	0	1	1	1	1	1
V27 Manufacture of electrical equipment	1	1	1	0	1	1	1	1	1
V28 Mfr. of machinery and equipment n.e.c.	6	5	4	1	4	4	4	4	5
V29 Manuf. of motor vehicles etc.	1	1	0	0	1	0	1	1	1
V30 Mf. of ships, transport equip.	1	1	0	0	1	0	0	1	1
V31-32 Mfr. of furniture; other manufacturing	4	4	3	1	4	3	3	2	3
V33 Repair, install of machinery etc	1	1	0	0	0	0	0	0	1
VD Electricity, gas and steam	3	2	2	1	3	3	3	3	4
V36 Water collection, treatment and supply	1	1	1	0	1	1	1	1	1
V37-39 Sewerage and waste	28	23	48	16	2	2	2	2	2
VF Construction	2	2	2	1	2	2	2	2	2
V45 Sale and repair of motor vehicles	2	2	2	0	2	1	2	2	2
V46 Wholesale trade, exc. of motor vehicles	12	10	10	5	9	7	8	7	8
V47 Retail trade, exc. of motor vehicles	13	11	10	3	12	10	11	10	12
V49 Land transport	4	3	3	1	3	3	3	2	3
V50 Water transport	0	0	0	0	0	0	0	0	0
V51 Air transport	0	0	0	0	0	0	0	0	0
V52 Support activities for transport	6	5	5	2	4	4	4	4	5
V53 Postal and courier activities	0	0	0	0	0	0	0	0	0
VI Hotels and restaurants	5	4	3	1	4	4	4	4	4
V58 Publishing activities	30	25	26	17	1	1	1	1	1
V59-60 Tv and radio, motion picture ect.	9	8	16	5	1	1	1	1	1
V61 Telecommunications	2	2	2	0	2	2	2	2	3
V62-63 IT and information service	3	3	4	2	1	1	1	1	2
V64 Financial service activities	4	3	2	1	1	1	1	1	1
V65 Insurance and pension funding	1	1	1	0	0	0	0	0	0
V66 Other financial activities	0	0	0	0	0	0	0	0	0
VL Real estate activities	2	2	2	1	1	1	1	1	1
V68A Of which: Imputed rents	0	0	0	0	0	0	0	0	0
V69-70 Legal and accounting activities	2	1	1	1	1	1	1	1	1
V71 Architecture and engineering activities	3	2	2	1	1	1	1	1	1
V72 Scientific research and development	1	1	1	0	0	0	0	0	0
V73 Advertising and market research	1	1	1	1	1	1	1	1	1
V74-75 Other professional, veterinary activities	0	0	0	0	0	0	0	0	0
V77 Rental and leasing activities	1	0	0	0	0	0	0	0	0
V78 Employment activities	1	1	1	1	0	0	0	0	1
V79 Travel agent activities	0	0	0	0	0	0	0	0	0
V80-82 Security and investigation ect.	2	2	2	1	1	1	1	1	1

Appendices

Energy subsidies, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	8	6	5	3	2	2	2	2	3
VP	Education	16	13	15	7	5	4	5	4	5
V86	Human health activities	5	4	4	2	3	3	3	3	3
V87-88	Social work activities	12	10	11	5	5	4	5	4	5
V90-92	Creative, arts and entertainment activities	21	17	36	12	2	1	1	1	2
V93	Sports activities	20	16	34	12	1	1	1	1	2
V94	Activities of membership organisations	8	6	13	4	1	1	1	0	1
V95	Repair of personal goods	0	0	0	0	0	0	0	0	0
V96	Other personal service activities	4	3	7	2	0	0	0	0	0
VT	Households as employers	0	0	0	0	0	0	0	0	0

### 7.4.3. Appendix: Danish transport subsidies on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>8 289</b>	<b>8 758</b>	<b>8 496</b>	<b>9 299</b>	<b>9 684</b>	<b>10 379</b>	<b>10 831</b>	<b>10 912</b>	<b>11 394</b>
Households	3 967	5 035	4 855	5 205	5 434	5 502	6 523	5 169	5 120
Other final demands	0	0	0	0	0	0	0	0	0
<b>Total industries</b>	<b>4 322</b>	<b>3 724</b>	<b>3 641</b>	<b>4 094</b>	<b>4 250</b>	<b>4 877</b>	<b>4 308</b>	<b>5 743</b>	<b>6 274</b>
V01 Agriculture and horticulture	7	7	7	8	8	434	531	1 474	1 748
V02 Forestry and logging	2	1	1	2	2	9	11	26	30
V03 Fishing and aquaculture	0	0	0	0	0	2	2	6	7
VB Mining and quarrying	5	5	4	5	5	4	4	4	4
V10-12 Mfr. of food, beverages and tobacco	43	51	49	60	62	70	43	44	44
V13-15 Mfr. of textile and leather	10	4	4	5	5	4	2	2	2
V16 Manufacture of wood etc.	6	6	5	6	6	5	4	3	3
V17 Manufacture of paper etc.	4	5	4	5	5	4	3	2	2
V18 Printing etc.	3	3	3	3	3	2	2	1	1
V19 Oil refinery etc.	1	1	1	1	1	1	1	1	1
V20 Mfr. of chemicals and chemical products	16	18	20	20	21	21	15	13	13
V21 Pharmaceuticals	28	34	32	37	38	37	27	24	24
V22 Manufacture of rubber etc.	8	10	9	11	11	11	8	7	7
V23 Mfr. of other non-metallic mineral products	6	14	10	12	12	14	10	9	9
V24 Manufacture of basic metals	1	1	1	1	1	1	1	0	0
V25 Manufact. of fabricated metal	13	14	12	14	15	16	12	11	10
V26 Manufact. of computers, etc.	12	13	11	13	13	14	11	9	9
V27 Manufacture of electrical equipment	6	6	5	6	6	6	5	4	4
V28 Mfr. of machinery and equipment n.e.c.	32	37	31	36	38	42	31	29	28
V29 Manuf. of motor vehicles etc.	2	3	2	3	3	3	2	2	2
V30 Mf. of ships, transport equip.	16	18	16	18	19	21	15	39	46
V31-32 Mfr. of furniture; other manufacturing	18	20	16	19	20	17	12	11	11
V33 Repair, install of machinery etc	4	5	4	5	5	6	5	4	4
VD Electricity, gas and steam	5	8	7	8	8	15	11	10	10
V36 Water collection, treatment and supply	1	1	1	1	1	2	1	1	1
V37-39 Sewerage and waste	7	8	7	8	8	13	13	11	11
VF Construction	21	21	12	14	15	13	13	13	13
V45 Sale and repair of motor vehicles	18	13	10	11	12	15	14	13	13
V46 Wholesale trade, exc. of motor vehicles	46	84	73	86	89	119	93	83	82
V47 Retail trade, exc. of motor vehicles	92	45	43	51	52	65	49	50	51
V49 Land transport	2 576	1 987	1 898	2 173	2 250	1 566	1 142	1 236	1 252
V50 Water transport	4	3	3	3	3	2	2	2	2
V51 Air transport	1	1	1	1	1	1	1	1	1
V52 Support activities for transport	16	12	12	13	14	10	8	7	7
V53 Postal and courier activities	38	16	16	15	15	33	37	5	7
VI Hotels and restaurants	15	16	10	12	13	18	15	14	14
V58 Publishing activities	10	10	9	11	11	12	10	7	7
V59-60 Tv and radio, motion picture ect.	49	55	49	55	57	89	88	238	282
V61 Telecommunications	87	82	83	80	89	111	102	13	16
V62-63 IT and information service	24	22	24	27	29	38	33	32	31
V64 Financial service activities	40	31	26	31	32	46	36	32	32
V65 Insurance and pension funding	6	4	4	4	5	7	5	8	9
V66 Other financial activities	3	2	2	2	2	3	3	2	2
VL Real estate activities	19	25	26	31	32	393	356	979	1 160
V68A Of which: Imputed rents	0	0	0	0	0	0	0	0	0
V69-70 Legal and accounting activities	13	13	13	15	16	20	19	21	22
V71 Architecture and engineering activities	26	25	26	30	31	41	35	32	31
V72 Scientific research and development	29	27	29	33	35	46	39	74	84
V73 Advertising and market research	6	6	6	7	7	11	9	8	8
V74-75 Other professional, veterinary activities	4	3	3	4	4	5	4	4	4
V77 Rental and leasing activities	1	2	2	2	2	25	22	20	20
V78 Employment activities	1	1	1	1	1	1	1	2	2
V79 Travel agent activities	127	98	93	107	111	77	55	54	53
V80-82 Security and investigation ect.	5	4	5	6	6	9	6	6	6

Transport subsidies, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	113	79	70	76	79	92	91	91	90
VP	Education	252	258	290	313	325	421	419	358	353
V86	Human health activities	39	47	70	57	61	85	91	30	32
V87-88	Social work activities	281	323	366	397	417	543	545	381	380
V90-92	Creative, arts and entertainment activities	37	42	36	40	41	63	60	58	57
V93	Sports activities	24	26	25	29	30	48	49	49	48
V94	Activities of membership organisations	36	40	35	40	41	65	64	62	61
V95	Repair of personal goods	4	3	3	3	3	4	3	2	2
V96	Other personal service activities	4	4	3	4	4	6	6	6	6
VT	Households as employers	0	0	0	0	0	0	0	0	0

## 7.4.4. Appendix: Danish resource subsidies on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>157</b>	<b>122</b>	<b>102</b>	<b>64</b>	<b>96</b>	<b>87</b>	<b>82</b>	<b>184</b>	<b>170</b>
Households	73	74	69	24	35	50	53	120	110
Other final demands	2	-1	0	5	7	5	3	6	6
<b>Total industries</b>	<b>82</b>	<b>50</b>	<b>32</b>	<b>36</b>	<b>54</b>	<b>32</b>	<b>26</b>	<b>58</b>	<b>54</b>
V01 Agriculture and horticulture	0	0	0	0	0	0	0	0	0
V02 Forestry and logging	0	1	0	1	1	0	0	0	0
V03 Fishing and aquaculture	0	0	0	0	0	0	0	0	0
VB Mining and quarrying	0	0	0	0	0	0	0	0	0
V10-12 Mfr. of food, beverages and tobacco	0	0	0	0	0	0	0	0	0
V13-15 Mfr. of textile and leather	0	0	0	0	0	0	0	0	0
V16 Manufacture of wood etc.	57	33	21	26	40	23	18	41	37
V17 Manufacture of paper etc.	0	0	0	0	0	0	0	0	0
V18 Printing etc.	0	0	0	0	0	0	0	0	0
V19 Oil refinery etc.	0	0	0	0	0	0	0	0	0
V20 Mfr. of chemicals and chemical products	0	0	0	0	0	0	0	0	0
V21 Pharmaceuticals	0	0	0	0	0	0	0	0	0
V22 Manufacture of rubber etc.	0	0	0	0	0	0	0	0	0
V23 Mfr. of other non-metallic mineral products	5	1	1	1	1	1	1	2	1
V24 Manufacture of basic metals	0	0	0	0	0	0	0	0	0
V725 Manufact. of fabricated metal	0	0	0	0	1	0	0	1	1
V26 Manufact. of computers, etc.	0	0	0	0	0	0	0	0	0
V27 Manufacture of electrical equipment	0	0	0	0	0	0	0	0	0
V28 Mfr. of machinery and equipment n.e.c.	0	0	0	0	0	0	0	0	0
V29 Manuf. of motor vehicles etc.	0	0	0	0	0	0	0	0	0
V30 Mf. of ships, transport equip.	0	0	0	0	0	0	0	0	0
V31-32 Mfr. of furniture; other manufacturing	14	7	4	5	7	4	3	7	6
V33 Repair, install of machinery etc	0	0	0	0	0	0	0	0	0
VD Electricity, gas and steam	0	0	0	0	0	0	0	0	0
V36 Water collection, treatment and supply	0	0	0	0	0	0	0	0	0
V37-39 Sewerage and waste	0	0	0	0	0	0	0	0	0
VF Construction	2	1	0	0	1	1	1	1	1
V45 Sale and repair of motor vehicles	0	0	0	0	0	0	0	0	0
V46 Wholesale trade, exc. of motor vehicles	0	0	0	0	0	0	0	0	0
V47 Retail trade, exc. of motor vehicles	0	0	0	0	0	0	0	0	0
V49 Land transport	0	0	0	0	0	0	0	0	0
V50 Water transport	0	0	0	0	0	0	0	0	0
V51 Air transport	0	0	0	0	0	0	0	0	0
V52 Support activities for transport	0	0	0	0	0	0	0	0	0
V53 Postal and courier activities	0	0	0	0	0	0	0	0	0
VI Hotels and restaurants	0	0	0	0	0	0	0	0	0
V58 Publishing activities	0	0	0	0	0	0	0	0	0
V59-60 Tv and radio, motion picture ect.	0	0	0	0	0	0	0	0	0
V61 Telecommunications	0	0	0	0	0	0	0	0	0
V62-63 IT and information service	0	0	0	0	0	0	0	0	0
V64 Financial service activities	0	0	0	0	0	0	0	0	0
V65 Insurance and pension funding	0	0	0	0	0	0	0	0	0
V66 Other financial activities	0	0	0	0	0	0	0	0	0
VL Real estate activities	0	0	0	0	0	0	0	0	0
V68A Of which: Imputed rents	0	0	0	0	0	0	0	0	0
V69-70 Legal and accounting activities	0	0	0	0	0	0	0	0	0
V71 Architecture and engineering activities	0	0	0	0	0	0	0	0	0
V72 Scientific research and development	0	0	0	0	0	0	0	0	0
V73 Advertising and market research	0	0	0	0	0	0	0	0	0
V74-75 Other professional, veterinary activities	0	0	0	0	0	0	0	0	0
V77 Rental and leasing activities	0	0	0	0	0	0	0	0	0
V78 Employment activities	0	0	0	0	0	0	0	0	0
V79 Travel agent activities	0	0	0	0	0	0	0	0	0
V80-82 Security and investigation ect.	0	0	0	0	0	0	0	0	0

Appendices

Resource subsidies, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	2	3	3	1	1	1	1	3	3
VP	Education	1	1	1	0	0	0	0	1	1
V86	Human health activities	0	0	0	0	0	0	0	0	0
V87-88	Social work activities	2	2	2	1	1	1	1	2	2
V90-92	Creative, arts and entertainment activities	0	0	0	0	0	0	0	0	0
V93	Sports activities	0	0	0	0	0	0	0	0	0
V94	Activities of membership organisations	0	0	0	0	0	0	0	0	0
V95	Repair of personal goods	0	0	0	0	0	0	0	0	0
V96	Other personal service activities	0	0	0	0	0	0	0	0	0
VT	Households as employers	0	0	0	0	0	0	0	0	0



## 7.5. Appendix: Danish total environmental taxes, net on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>46 962</b>	<b>47 671</b>	<b>51 153</b>	<b>49 708</b>	<b>54 976</b>	<b>58 397</b>	<b>60 411</b>	<b>60 269</b>	<b>55 403</b>
Households	26 556	26 034	28 939	27 259	29 251	33 181	33 140	34 355	31 171
Other final demands	6 584	6 179	6 400	6 530	8 586	8 517	9 745	9 946	7 828
<b>Total industries</b>	<b>13 822</b>	<b>15 457</b>	<b>15 814</b>	<b>15 919</b>	<b>17 139</b>	<b>16 698</b>	<b>17 526</b>	<b>15 968</b>	<b>16 403</b>
V01 Agriculture and horticulture	457	655	490	340	439	507	371	-520	-684
V02 Forestry and logging	15	20	17	13	14	12	11	-4	-7
V03 Fishing and aquaculture	50	46	72	46	40	33	26	24	21
VB Mining and quarrying	1 439	1 194	1 174	1 184	1 541	2 101	2 200	1 857	2 549
V10-12 Mfr. of food, beverages and tobacco	798	828	757	795	786	743	768	799	797
V13-15 Mfr. of textile and leather	71	84	82	80	82	61	62	61	61
V16 Manufacture of wood etc.	-43	-12	45	26	41	46	53	36	40
V17 Manufacture of paper etc.	-7	0	27	23	47	40	42	41	41
V18 Printing etc.	14	21	58	48	73	63	64	66	65
V19 Oil refinery etc.	9	11	11	12	11	11	10	10	10
V20 Mfr. of chemicals and chemical products	175	206	207	211	207	201	189	170	176
V21 Pharmaceuticals	57	63	67	62	60	59	63	53	54
V22 Manufacture of rubber etc.	128	149	149	153	151	149	140	133	132
V23 Mfr. of other non-metallic mineral products	257	232	236	249	258	251	262	272	259
V24 Manufacture of basic metals	67	84	77	84	83	76	77	83	82
V25 Manufact. of fabricated metal	268	330	303	322	332	305	312	331	331
V26 Manufact. of computers, etc.	58	70	67	70	72	64	68	62	61
V27 Manufacture of electrical equipment	39	48	45	47	47	42	44	46	45
V28 Mfr. of machinery and equipment n.e.c.	254	310	288	305	304	273	286	269	271
V29 Manuf. of motor vehicles etc.	30	36	32	35	35	31	32	36	36
V30 Mf. of ships, transport equip.	10	19	19	19	18	6	11	-13	-19
V31-32 Mfr. of furniture; other manufacturing	95	121	120	131	129	124	122	110	111
V33 Repair, install of machinery etc	73	90	87	93	107	101	99	100	101
VD Electricity, gas and steam	98	72	116	144	113	89	96	114	103
V36 Water collection, treatment and supply	33	32	33	35	30	28	68	66	61
V37-39 Sewerage and waste	807	981	830	778	850	832	864	871	843
VF Construction	1 386	1 536	1 641	1 697	1 810	1 888	1 938	2 035	2 069
V45 Sale and repair of motor vehicles	487	511	585	594	634	587	615	623	621
V46 Wholesale trade, exc. of motor vehicles	1 366	1 134	1 435	1 448	1 520	1 445	1 515	1 565	1 603
V47 Retail trade, exc. of motor vehicles	568	743	635	670	718	654	685	692	704
V49 Land transport	-131	733	852	672	856	1 587	2 010	2 122	2 158
V50 Water transport	15	19	17	17	19	19	20	21	18
V51 Air transport	9	10	10	10	11	11	12	11	10
V52 Support activities for transport	355	377	374	390	426	436	448	489	455
V53 Postal and courier activities	51	84	60	59	74	48	42	73	74
VI Hotels and restaurants	257	299	296	277	307	287	297	312	317
V58 Publishing activities	24	31	67	52	71	59	61	67	66
V59-60 Tv and radio, motion picture ect.	18	52	12	5	29	-37	-40	-197	-230
V61 Telecommunications	131	198	131	127	149	95	97	213	205
V62-63 IT and information service	66	80	90	98	106	91	93	91	94
V64 Financial service activities	178	206	202	218	213	182	194	201	215
V65 Insurance and pension funding	49	56	51	56	52	45	47	44	47
V66 Other financial activities	15	17	16	16	15	13	14	13	14
VL Real estate activities	171	170	68	82	165	-343	-289	-921	-1 083
V68A Of which: Imputed rents	17	18	17	18	18	19	19	18	18
V69-70 Legal and accounting activities	115	126	153	168	175	165	168	168	173
V71 Architecture and engineering activities	175	196	237	267	279	257	262	207	189
V72 Scientific research and development	16	23	28	31	33	18	24	-9	-16
V73 Advertising and market research	53	60	73	81	84	79	80	82	86
V74-75 Other professional, veterinary activities	45	42	54	59	60	56	55	52	52
V77 Rental and leasing activities	64	68	63	64	71	96	92	92	92
V78 Employment activities	44	52	58	62	65	62	61	63	67
V79 Travel agent activities	-32	41	53	41	49	86	94	-18	-21
V80-82 Security and investigation ect.	268	315	314	338	316	301	298	321	333

Appendices

Total environmental taxes, net, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	615	649	670	721	766	645	618	590	609
VP	Education	714	787	657	717	648	466	496	548	567
V86	Human health activities	521	215	473	527	495	414	438	469	479
V87-88	Social work activities	589	332	619	658	575	377	389	518	513
V90-92	Creative, arts and entertainment activities	154	254	173	164	197	155	154	155	168
V93	Sports activities	103	176	112	110	135	104	100	98	109
V94	Activities of membership organisations	43	83	52	44	57	24	23	23	29
V95	Repair of personal goods	35	43	37	40	44	40	40	41	41
V96	Other personal service activities	32	48	33	33	42	35	35	37	37
VT	Households as employers	0	0	0	0	0	0	0	0	0

### 7.5.1. Appendix: Danish pollution<sup>1</sup> taxes, net on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>2 015</b>	<b>1 995</b>	<b>2 067</b>	<b>1 650</b>	<b>1 857</b>	<b>2 195</b>	<b>2 235</b>	<b>2 231</b>	<b>2 279</b>
Households	648	649	668	584	617	659	656	694	726
Other final demands	98	106	107	69	69	75	86	77	70
<b>Total industries</b>	<b>1 270</b>	<b>1 241</b>	<b>1 293</b>	<b>997</b>	<b>1 171</b>	<b>1 461</b>	<b>1 493</b>	<b>1 460</b>	<b>1 483</b>
V01 Agriculture and horticulture	-293	-403	-339	-499	-473	79	19	27	122
V02 Forestry and logging	-9	-10	-9	-12	-12	-2	-3	-3	-3
V03 Fishing and aquaculture	-28	-25	0	-24	-23	-23	-29	-27	-26
VB Mining and quarrying	2	1	1	1	1	1	1	1	1
V10-12 Mfr. of food, beverages and tobacco	354	319	286	303	285	252	260	280	281
V13-15 Mfr. of textile and leather	4	4	4	3	3	2	1	1	1
V16 Manufacture of wood etc.	1	2	2	2	2	2	2	1	1
V17 Manufacture of paper etc.	2	3	3	3	3	2	2	2	2
V18 Printing etc.	2	3	3	3	3	3	3	3	3
V19 Oil refinery etc.	2	2	2	2	2	1	1	1	1
V20 Mfr. of chemicals and chemical products	20	17	28	20	16	12	13	14	17
V21 Pharmaceuticals	23	22	26	22	21	19	21	22	22
V22 Manufacture of rubber etc.	24	23	27	23	22	20	22	22	22
V23 Mfr. of other non-metallic mineral products	6	8	7	6	6	4	4	3	3
V24 Manufacture of basic metals	0	1	1	1	1	0	0	-0	-0
V25 Manufact. of fabricated metal	33	42	44	44	47	43	42	41	36
V26 Manufact. of computers, etc.	11	14	14	14	14	12	12	11	10
V27 Manufacture of electrical equipment	10	11	11	11	11	9	9	12	11
V28 Mfr. of machinery and equipment n.e.c.	23	31	33	32	36	32	32	26	25
V29 Manuf. of motor vehicles etc.	4	5	5	5	5	4	4	4	4
V30 Mf. of ships, transport equip.	1	6	6	6	6	-1	-1	-2	-2
V31-32 Mfr. of furniture; other manufacturing	5	8	10	9	10	11	10	11	10
V33 Repair, install of machinery etc	5	6	6	7	6	6	5	4	4
VD Electricity, gas and steam	27	17	25	21	24	23	19	19	18
V36 Water collection, treatment and supply	-0	-0	-1	-4	-3	1	1	0	-0
V37-39 Sewerage and waste	508	505	488	453	473	486	523	542	492
VF Construction	11	39	38	35	33	37	32	30	27
V45 Sale and repair of motor vehicles	10	15	18	16	17	16	23	18	16
V46 Wholesale trade, exc. of motor vehicles	170	165	266	265	252	265	315	339	347
V47 Retail trade, exc. of motor vehicles	96	88	82	96	104	100	100	97	97
V49 Land transport	2	8	-7	-8	4	-25	-28	-33	-29
V50 Water transport	2	3	2	1	2	0	0	-0	-0
V51 Air transport	0	0	0	0	0	0	-0	-0	-0
V52 Support activities for transport	9	12	6	5	7	3	2	1	0
V53 Postal and courier activities	-0	1	1	1	1	0	-0	-1	-1
VI Hotels and restaurants	39	57	61	45	43	43	47	50	50
V58 Publishing activities	2	3	3	3	3	2	2	2	1
V59-60 Tv and radio, motion picture ect.	0	0	-14	-14	-3	-30	-33	-39	-34
V61 Telecommunications	-2	9	8	5	6	-1	-1	-5	-7
V62-63 IT and information service	6	8	4	5	6	4	3	-1	-3
V64 Financial service activities	5	4	4	3	3	2	2	0	-1
V65 Insurance and pension funding	0	0	0	-0	-0	-0	-1	-1	-1
V66 Other financial activities	3	3	2	2	2	2	2	1	1
VL Real estate activities	-0	1	-90	-81	-1	-171	-151	-175	-152
V68A Of which: Imputed rents	0	0	0	0	0	0	0	0	0
V69-70 Legal and accounting activities	2	3	0	1	1	0	-1	-2	-3
V71 Architecture and engineering activities	6	10	3	5	7	2	0	-5	-8
V72 Scientific research and development	4	7	2	4	5	2	1	-1	-1
V73 Advertising and market research	0	1	0	0	1	0	0	-0	-1
V74-75 Other professional, veterinary activities	1	1	0	1	1	-0	-1	-2	-3
V77 Rental and leasing activities	4	5	2	3	6	2	4	3	2
V78 Employment activities	0	0	0	0	0	0	-0	-1	-1
V79 Travel agent activities	0	0	-0	-0	0	-0	-0	-1	-1
V80-82 Security and investigation ect.	7	6	5	7	9	13	9	16	19

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Pollution taxes, net, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	47	54	65	52	57	54	50	44	36
VP	Education	17	13	17	4	9	29	33	28	22
V86	Human health activities	28	36	43	32	37	23	22	8	-2
V87-88	Social work activities	40	52	69	39	49	78	76	64	51
V90-92	Creative, arts and entertainment activities	10	10	8	8	9	5	5	4	3
V93	Sports activities	6	6	4	4	5	3	3	2	1
V94	Activities of membership organisations	3	3	2	2	3	0	-0	-1	-2
V95	Repair of personal goods	3	3	3	3	4	3	3	3	2
V96	Other personal service activities	3	3	2	2	2	2	2	2	2
VT	Households as employers	0	0	0	0	0	0	0	0	0

<sup>1</sup> Exclusive of SO<sub>2</sub> taxes

7.5.2. Appendix: Danish energy<sup>1</sup> taxes, net on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>32 277</b>	<b>34 867</b>	<b>35 228</b>	<b>36 421</b>	<b>36 732</b>	<b>36 126</b>	<b>36 005</b>	<b>36 181</b>	<b>36 478</b>
Households	19 965	21 631	22 012	22 346	22 208	22 022	21 667	21 302	21 262
Other final demands	-106	-88	-27	-13	-31	-33	-48	-26	-51
<b>Total industries</b>	<b>12 418</b>	<b>13 325</b>	<b>13 243</b>	<b>14 087</b>	<b>14 555</b>	<b>14 138</b>	<b>14 386</b>	<b>14 904</b>	<b>15 267</b>
V01 Agriculture and horticulture	587	881	655	686	742	750	764	805	822
V02 Forestry and logging	13	19	14	15	15	16	16	17	17
V03 Fishing and aquaculture	70	62	65	64	57	53	53	53	50
VB Mining and quarrying	26	73	29	37	37	33	29	27	25
V10-12 Mfr. of food, beverages and tobacco	444	521	469	499	506	518	511	524	523
V13-15 Mfr. of textile and leather	65	73	69	69	69	54	53	52	52
V16 Manufacture of wood etc.	10	17	60	47	74	65	66	72	73
V17 Manufacture of paper etc.	-9	-2	23	20	44	39	39	38	38
V18 Printing etc.	6	13	48	38	62	55	56	57	57
V19 Oil refinery etc.	7	9	9	10	9	9	8	9	8
V20 Mfr. of chemicals and chemical products	160	196	186	200	199	197	181	161	164
V21 Pharmaceuticals	53	65	62	67	66	66	60	52	52
V22 Manufacture of rubber etc.	101	125	119	129	127	126	116	108	107
V23 Mfr. of other non-metallic mineral products	170	162	166	183	185	183	187	196	194
V24 Manufacture of basic metals	55	72	63	69	67	62	64	70	70
V25 Manufact. of fabricated metal	208	268	230	249	253	235	241	259	264
V26 Manufact. of computers, etc.	42	54	46	50	50	48	49	49	49
V27 Manufacture of electrical equipment	29	38	32	35	35	33	33	33	33
V28 Mfr. of machinery and equipment n.e.c.	215	272	235	255	247	231	236	230	233
V29 Manuf. of motor vehicles etc.	25	31	26	29	28	26	26	31	31
V30 Mf. of ships, transport equip.	22	29	25	27	26	24	24	27	27
V31-32 Mfr. of furniture; other manufacturing	107	124	115	130	129	119	112	104	105
V33 Repair, install of machinery etc	50	69	62	65	79	75	75	75	76
VD Electricity, gas and steam	71	57	94	127	93	78	74	92	81
V36 Water collection, treatment and supply	13	10	17	23	17	14	13	12	11
V37-39 Sewerage and waste	279	457	319	302	352	333	328	316	338
VF Construction	904	979	1 032	1 088	1 146	1 178	1 226	1 314	1 365
V45 Sale and repair of motor vehicles	328	318	359	374	389	384	392	409	416
V46 Wholesale trade, exc. of motor vehicles	946	767	918	949	1 003	980	992	1 022	1 052
V47 Retail trade, exc. of motor vehicles	449	583	474	505	535	503	516	528	542
V49 Land transport	1 997	1 949	1 948	2 043	2 192	2 241	2 343	2 538	2 659
V50 Water transport	12	12	12	13	14	14	15	18	15
V51 Air transport	8	8	8	8	9	9	10	10	9
V52 Support activities for transport	328	322	321	340	368	378	394	452	421
V53 Postal and courier activities	69	81	60	61	74	68	68	71	74
VI Hotels and restaurants	206	228	216	214	244	232	232	242	247
V58 Publishing activities	20	25	59	47	64	56	57	62	61
V59-60 Tv and radio, motion picture ect.	57	97	64	63	76	73	72	72	77
V61 Telecommunications	176	212	155	159	183	172	174	213	210
V62-63 IT and information service	56	64	74	85	89	86	88	91	96
V64 Financial service activities	186	206	195	217	209	192	196	201	214
V65 Insurance and pension funding	52	58	53	58	54	49	50	51	55
V66 Other financial activities	13	14	13	15	14	12	12	13	13
VL Real estate activities	167	169	158	165	167	167	168	184	179
V68A Of which: Imputed rents	15	15	14	14	14	14	14	13	13
V69-70 Legal and accounting activities	96	104	129	147	150	145	149	161	168
V71 Architecture and engineering activities	163	177	219	251	259	251	257	216	201
V72 Scientific research and development	35	38	47	53	55	53	55	59	62
V73 Advertising and market research	44	48	60	68	70	67	69	72	76
V74-75 Other professional, veterinary activities	33	29	40	46	45	44	45	44	44
V77 Rental and leasing activities	22	22	21	22	22	22	22	24	24
V78 Employment activities	40	48	53	57	60	56	57	60	63
V79 Travel agent activities	29	27	28	30	27	26	28	32	29
V80-82 Security and investigation ect.	181	226	219	245	211	206	212	227	237

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Energy taxes, net, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	536	506	508	557	584	555	532	543	570
VP	Education	820	942	830	913	844	770	795	795	815
V86	Human health activities	492	193	467	518	482	445	475	461	483
V87-88	Social work activities	752	540	840	929	851	792	806	785	792
V90-92	Creative, arts and entertainment activities	162	270	183	177	209	198	195	194	208
V93	Sports activities	109	186	121	123	147	139	136	136	146
V94	Activities of membership organisations	67	112	77	73	86	81	80	80	85
V95	Repair of personal goods	22	27	22	24	26	26	26	27	27
V96	Other personal service activities	21	38	22	22	29	29	29	31	31
VT	Households as employers	0	0	0	0	0	0	0	0	0

<sup>1</sup> Inclusive of SO<sub>2</sub> taxes

## 7.5.3. Appendix: Danish transport taxes, net on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>9 887</b>	<b>8 250</b>	<b>11 244</b>	<b>8 990</b>	<b>13 374</b>	<b>16 538</b>	<b>18 493</b>	<b>18 635</b>	<b>12 749</b>
Households	4 879	2 556	5 040	3 115	5 201	9 331	9 636	11 255	8 072
Other final demands	6 595	6 160	6 318	6 476	8 552	8 474	9 712	9 903	7 816
<b>Total industries</b>	<b>-1 586</b>	<b>-467</b>	<b>-115</b>	<b>-601</b>	<b>-379</b>	<b>-1 268</b>	<b>-855</b>	<b>-2 522</b>	<b>-3 139</b>
V01 Agriculture and horticulture	160	176	173	152	170	-324	-414	-1 355	-1 629
V02 Forestry and logging	11	12	12	10	12	-1	-2	-17	-21
V03 Fishing and aquaculture	8	8	6	6	6	3	1	-2	-3
VB Mining and quarrying	-2	-3	-1	-2	-2	-1	1	1	1
V10-12 Mfr. of food, beverages and tobacco	-0	-12	2	-8	-5	-27	-2	-5	-6
V13-15 Mfr. of textile and leather	2	7	9	9	10	6	8	8	7
V16 Manufacture of wood etc.	2	2	4	3	4	3	3	4	4
V17 Manufacture of paper etc.	-1	-1	0	-1	-0	-1	0	1	1
V18 Printing etc.	5	6	7	6	7	6	5	6	6
V19 Oil refinery etc.	0	0	1	0	0	0	0	0	0
V20 Mfr. of chemicals and chemical products	-6	-8	-8	-10	-9	-9	-5	-5	-5
V21 Pharmaceuticals	-19	-24	-21	-27	-27	-25	-18	-20	-20
V22 Manufacture of rubber etc.	2	1	3	1	2	2	2	2	3
V23 Mfr. of other non-metallic mineral products	9	2	8	7	8	4	8	9	9
V24 Manufacture of basic metals	12	11	13	14	15	13	13	13	12
V25 Manufact. of fabricated metal	24	20	27	28	31	24	26	28	29
V26 Manufact. of computers, etc.	5	2	7	6	8	4	7	1	1
V27 Manufacture of electrical equipment	0	-0	1	1	2	0	1	2	2
V28 Mfr. of machinery and equipment n.e.c.	16	7	19	18	21	10	19	13	13
V29 Manuf. of motor vehicles etc.	1	0	1	1	1	1	1	1	1
V30 Mf. of ships, transport equip.	-13	-15	-11	-14	-14	-17	-12	-37	-44
V31-32 Mfr. of furniture; other manufacturing	-4	-5	-1	-3	-2	-2	3	2	3
V33 Repair, install of machinery etc	18	16	19	20	23	20	20	21	21
VD Electricity, gas and steam	-0	-2	-3	-4	-4	-12	2	4	4
V36 Water collection, treatment and supply	21	22	17	15	16	13	54	53	50
V37-39 Sewerage and waste	18	17	21	20	23	12	11	11	11
VF Construction	386	433	493	499	549	572	563	575	580
V45 Sale and repair of motor vehicles	149	177	208	203	227	187	200	196	190
V46 Wholesale trade, exc. of motor vehicles	250	202	251	234	264	200	208	203	204
V47 Retail trade, exc. of motor vehicles	22	72	79	69	79	51	69	67	66
V49 Land transport	-2 133	-1 227	-1 092	-1 365	-1 342	-631	-307	-385	-474
V50 Water transport	-0	3	4	3	4	5	5	3	3
V51 Air transport	0	1	2	1	2	2	2	1	1
V52 Support activities for transport	14	39	43	41	48	53	49	33	32
V53 Postal and courier activities	-18	2	-1	-2	-1	-20	-26	3	1
VI Hotels and restaurants	12	13	20	18	20	12	18	20	20
V58 Publishing activities	2	2	5	2	4	0	1	4	3
V59-60 Tv and radio, motion picture ect.	-40	-45	-38	-45	-45	-79	-79	-230	-274
V61 Telecommunications	-44	-24	-33	-37	-41	-77	-76	4	1
V62-63 IT and information service	4	7	12	8	10	1	2	0	1
V64 Financial service activities	-14	-7	2	-3	-1	-14	-5	-1	0
V65 Insurance and pension funding	-4	-3	-2	-3	-3	-4	-3	-6	-7
V66 Other financial activities	-1	-1	-0	-1	-0	-1	-0	-0	-0
VL Real estate activities	-0	-4	-6	-10	-9	-349	-316	-940	-1 120
V68A Of which: Imputed rents	1	1	1	1	1	1	1	1	1
V69-70 Legal and accounting activities	15	18	23	19	23	18	17	8	7
V71 Architecture and engineering activities	6	9	15	10	13	3	5	-5	-4
V72 Scientific research and development	-23	-21	-22	-27	-27	-38	-32	-67	-78
V73 Advertising and market research	9	10	13	12	14	12	11	10	10
V74-75 Other professional, veterinary activities	10	11	13	12	14	12	10	9	9
V77 Rental and leasing activities	39	41	40	39	43	72	65	64	66
V78 Employment activities	4	4	5	5	5	5	5	4	4
V79 Travel agent activities	-62	13	24	11	22	60	66	-50	-51
V80-82 Security and investigation ect.	74	80	87	83	92	77	72	73	73

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Transport taxes, net, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	23	85	92	81	94	11	12	-19	-19
VP	Education	-215	-222	-247	-270	-277	-388	-389	-331	-326
V86	Human health activities	-20	-26	-50	-37	-39	-66	-73	-14	-15
V87-88	Social work activities	-246	-285	-315	-344	-359	-520	-522	-358	-358
V90-92	Creative, arts and entertainment activities	-27	-32	-24	-28	-27	-53	-51	-49	-48
V93	Sports activities	-18	-19	-18	-21	-22	-41	-43	-44	-43
V94	Activities of membership organisations	-29	-33	-28	-32	-33	-58	-58	-58	-56
V95	Repair of personal goods	10	12	13	12	14	11	12	12	12
V96	Other personal service activities	8	7	10	9	11	5	4	5	5
VT	Households as employers	0	0	0	0	0	0	0	0	0



## 7.5.4. Appendix: Danish resource taxes, net on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>2 783</b>	<b>2 559</b>	<b>2 614</b>	<b>2 648</b>	<b>3 013</b>	<b>3 538</b>	<b>3 679</b>	<b>3 222</b>	<b>3 897</b>
Households	1 064	1 199	1 219	1 213	1 225	1 170	1 182	1 104	1 112
Other final demands	-2	1	2	-2	-4	2	-5	-8	-7
<b>Total industries</b>	<b>1 720</b>	<b>1 359</b>	<b>1 392</b>	<b>1 436</b>	<b>1 792</b>	<b>2 367</b>	<b>2 501</b>	<b>2 126</b>	<b>2 792</b>
V01 Agriculture and horticulture	2	1	1	1	1	2	2	2	1
V02 Forestry and logging	0	-1	-0	-1	-1	-0	-0	-0	-0
V03 Fishing and aquaculture	0	0	0	0	0	0	0	0	0
VB Mining and quarrying	1 413	1 123	1 146	1 149	1 505	2 069	2 170	1 829	2 522
V10-12 Mfr. of food, beverages and tobacco	0	-0	-0	-0	-0	-0	-0	-0	-0
V13-15 Mfr. of textile and leather	0	0	0	0	0	0	0	0	0
V16 Manufacture of wood etc.	-57	-33	-21	-26	-40	-23	-18	-41	-37
V17 Manufacture of paper etc.	0	0	0	0	0	0	0	0	0
V18 Printing etc.	0	0	0	0	0	0	0	0	0
V19 Oil refinery etc.	0	0	0	0	0	0	0	0	0
V20 Mfr. of chemicals and chemical products	0	0	0	0	0	0	0	0	0
V21 Pharmaceuticals	0	0	0	0	0	0	0	0	0
V22 Manufacture of rubber etc.	1	0	0	0	0	1	1	1	1
V23 Mfr. of other non-metallic mineral products	71	60	55	54	59	61	64	64	53
V24 Manufacture of basic metals	0	0	0	0	0	0	0	0	0
V25 Manufact. of fabricated metal	2	1	1	1	1	2	3	2	2
V26 Manufact. of computers, etc.	0	-0	-0	-0	-0	-0	-0	-0	-0
V27 Manufacture of electrical equipment	0	0	0	0	0	0	0	0	0
V28 Mfr. of machinery and equipment n.e.c.	0	0	0	0	0	0	0	0	0
V29 Manuf. of motor vehicles etc.	0	0	0	0	0	0	0	0	0
V30 Mf. of ships, transport equip.	0	0	0	0	0	0	0	0	0
V31-32 Mfr. of furniture; other manufacturing	-14	-7	-4	-5	-7	-4	-3	-7	-6
V33 Repair, install of machinery etc	-0	-0	-0	-0	-0	-0	-0	-0	-0
VD Electricity, gas and steam	0	0	0	0	0	0	0	0	0
V36 Water collection, treatment and supply	0	0	0	0	0	0	0	0	0
V37-39 Sewerage and waste	3	2	2	2	2	2	2	2	2
VF Construction	86	85	77	75	82	101	117	116	97
V45 Sale and repair of motor vehicles	0	0	0	0	0	0	0	0	0
V46 Wholesale trade, exc. of motor vehicles	0	0	0	0	0	0	0	0	0
V47 Retail trade, exc. of motor vehicles	0	0	0	0	0	0	0	0	0
V49 Land transport	3	2	3	2	2	2	2	2	2
V50 Water transport	0	0	0	0	0	0	0	0	0
V51 Air transport	0	0	0	0	0	0	0	0	0
V52 Support activities for transport	4	4	4	3	3	3	3	3	3
V53 Postal and courier activities	0	0	0	0	0	0	0	0	0
VI Hotels and restaurants	0	0	0	0	0	0	0	0	0
V58 Publishing activities	0	0	0	0	0	0	0	0	0
V59-60 Tv and radio, motion picture ect.	1	1	0	1	1	1	1	1	1
V61 Telecommunications	1	1	1	1	1	1	1	0	0
V62-63 IT and information service	0	0	0	0	0	0	0	0	0
V64 Financial service activities	2	1	1	2	2	1	2	1	1
V65 Insurance and pension funding	1	0	0	1	1	0	0	0	0
V66 Other financial activities	0	0	0	0	0	0	0	0	0
VL Real estate activities	5	5	6	8	8	10	10	10	10
V68A Of which: Imputed rents	2	2	2	3	3	4	4	4	4
V69-70 Legal and accounting activities	2	2	2	1	1	2	2	2	2
V71 Architecture and engineering activities	0	0	0	0	0	0	0	0	0
V72 Scientific research and development	1	1	1	1	1	1	1	1	1
V73 Advertising and market research	0	0	0	0	0	0	0	0	0
V74-75 Other professional, veterinary activities	1	1	1	1	1	1	1	1	1
V77 Rental and leasing activities	0	0	0	0	0	0	0	0	0
V78 Employment activities	0	0	0	0	0	0	0	0	0
V79 Travel agent activities	1	1	1	1	1	1	1	1	1
V80-82 Security and investigation ect.	5	3	3	3	3	5	5	5	5

Appendices

Resource taxes, net, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008	
		Mill DKK									
VO	Public administration and defence	10	4	5	31	31	24	24	22	22	
VP	Education	93	53	57	71	72	54	57	56	56	
V86	Human health activities	21	12	13	15	15	13	13	13	13	
V87-88	Social work activities	43	25	26	34	34	27	29	28	28	
V90-92	Creative, arts and entertainment activities	9	6	6	7	6	6	6	6	6	
V93	Sports activities	6	4	4	4	5	4	4	4	4	
V94	Activities of membership organisations	2	1	1	1	1	1	1	1	1	
V95	Repair of personal goods	0	0	0	0	0	0	0	0	0	
V96	Other personal service activities	0	0	0	0	0	0	0	0	0	
VT	Households as employers	0	0	0	0	0	0	0	0	0	

## 7.6. Appendix: Danish CO<sub>2</sub> and SO<sub>2</sub> taxes on production and imports

### 7.6.1. Appendix: Danish CO<sub>2</sub> taxes on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
					Mill DKK				
<b>Total</b>	<b>4 885</b>	<b>4 837</b>	<b>4 626</b>	<b>4 828</b>	<b>4 930</b>	<b>5 153</b>	<b>5 087</b>	<b>5 110</b>	<b>5 058</b>
Households	2 020	1 981	1 945	1 983	2 008	2 399	2 337	2 320	2 266
Other final demands	0	0	0	0	0	0	0	0	0
<b>Total industries</b>	<b>2 865</b>	<b>2 856</b>	<b>2 681</b>	<b>2 845</b>	<b>2 922</b>	<b>2 754</b>	<b>2 750</b>	<b>2 789</b>	<b>2 792</b>
V01 Agriculture and horticulture	285	284	267	283	291	274	274	281	275
V02 Forestry and logging	4	4	4	4	4	4	4	4	4
V03 Fishing and aquaculture	43	43	40	43	44	41	41	40	38
VB Mining and quarrying	14	14	13	14	15	14	14	12	12
V10-12 Mfr. of food, beverages and tobacco	215	215	201	214	220	207	207	207	199
V13-15 Mfr. of textile and leather	17	17	16	16	17	16	16	16	15
V16 Manufacture of wood etc.	24	24	22	24	24	23	23	24	23
V17 Manufacture of paper etc.	16	16	15	16	16	15	15	14	14
V18 Printing etc.	22	22	21	22	23	21	21	23	22
V19 Oil refinery etc.	4	4	4	4	5	4	4	5	5
V20 Mfr. of chemicals and chemical products	52	52	49	52	53	50	50	46	44
V21 Pharmaceuticals	22	22	21	22	23	22	22	19	19
V22 Manufacture of rubber etc.	56	56	52	55	57	54	53	51	49
V23 Mfr. of other non-metallic mineral products	74	74	69	73	75	71	71	75	69
V24 Manufacture of basic metals	28	28	26	27	28	27	27	27	26
V25 Manufact. of fabricated metal	56	55	52	55	57	53	53	58	56
V26 Manufact. of computers, etc.	16	16	15	16	17	16	16	15	15
V27 Manufacture of electrical equipment	9	9	9	9	9	9	9	10	9
V28 Mfr. of machinery and equipment n.e.c.	66	65	61	65	67	63	63	65	63
V29 Manuf. of motor vehicles etc.	10	10	9	10	10	9	9	12	11
V30 Mf. of ships, transport equip.	9	9	8	9	9	9	9	9	9
V31-32 Mfr. of furniture; other manufacturing	45	45	42	45	46	44	43	35	34
V33 Repair, install of machinery etc	13	13	12	13	13	12	12	14	13
VD Electricity, gas and steam	4	4	4	4	4	4	4	5	4
V36 Water collection, treatment and supply	12	12	12	12	13	12	12	10	10
V37-39 Sewerage and waste	52	52	49	51	53	50	50	48	51
VF Construction	160	159	150	159	163	154	153	163	167
V45 Sale and repair of motor vehicles	55	54	51	54	56	52	52	55	53
V46 Wholesale trade, exc. of motor vehicles	179	179	168	178	183	172	172	171	169
V47 Retail trade, exc. of motor vehicles	168	168	157	167	171	162	161	159	160
V49 Land transport	236	235	221	234	240	227	226	252	248
V50 Water transport	2	2	2	2	2	2	2	2	2
V51 Air transport	2	2	2	2	2	2	2	2	1
V52 Support activities for transport	72	71	67	71	73	69	69	77	73
V53 Postal and courier activities	11	11	10	11	11	11	11	11	12
VI Hotels and restaurants	66	66	62	65	67	63	63	66	65
V58 Publishing activities	17	16	15	16	17	16	16	17	17
V59-60 Tv and radio, motion picture ect.	13	13	13	13	14	13	13	13	14
V61 Telecommunications	31	31	29	31	32	30	30	37	38
V62-63 IT and information service	22	22	20	22	22	21	21	23	25
V64 Financial service activities	29	29	27	28	29	28	27	27	31
V65 Insurance and pension funding	7	7	7	7	8	7	7	7	8
V66 Other financial activities	2	2	2	2	2	2	2	2	2
VL Real estate activities	22	22	21	22	23	21	21	24	23
V68A Of which: Imputed rents	2	2	2	2	2	2	2	1	1
V69-70 Legal and accounting activities	22	22	21	22	23	21	21	22	25
V71 Architecture and engineering activities	37	37	34	36	37	35	35	27	26
V72 Scientific research and development	8	8	8	8	8	8	8	8	9
V73 Advertising and market research	14	14	13	14	14	13	13	14	15
V74-75 Other professional, veterinary activities	7	7	6	7	7	7	7	6	7
V77 Rental and leasing activities	4	4	4	4	4	4	4	4	4
V78 Employment activities	10	10	10	10	11	10	10	10	11
V79 Travel agent activities	6	5	5	5	6	5	5	6	6
V80-82 Security and investigation ect.	35	34	32	34	35	33	33	35	37

Appendices

CO <sub>2</sub> taxes, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008	
		Mill DKK									
VO	Public administration and defence	73	73	68	73	75	70	70	70	75	
VP	Education	118	117	110	117	120	113	113	108	117	
V86	Human health activities	71	70	66	70	72	68	68	63	70	
V87-88	Social work activities	118	118	110	117	120	113	113	106	112	
V90-92	Creative, arts and entertainment activities	31	30	29	30	31	29	29	28	32	
V93	Sports activities	26	26	24	26	26	25	25	24	27	
V94	Activities of membership organisations	12	12	11	12	12	11	11	11	12	
V95	Repair of personal goods	5	5	5	5	5	5	5	5	5	
V96	Other personal service activities	6	6	6	6	6	6	6	6	6	
VT	Households as employers	0	0	0	0	0	0	0	0	0	

## 7.6.2. Appendix: Danish SO<sub>2</sub> taxes on production and imports

	2000	2001	2002	2003	2004	2005	2006	2007	2008
	Mill DKK								
<b>Total</b>	<b>164</b>	<b>109</b>	<b>123</b>	<b>191</b>	<b>115</b>	<b>76</b>	<b>69</b>	<b>108</b>	<b>82</b>
Households	44	18	22	34	28	19	17	32	24
Other final demands	0	0	0	0	0	0	0	0	0
<b>Total industries</b>	<b>120</b>	<b>91</b>	<b>101</b>	<b>156</b>	<b>88</b>	<b>57</b>	<b>51</b>	<b>77</b>	<b>57</b>
V01 Agriculture and horticulture	6	4	5	8	4	3	3	4	3
V02 Forestry and logging	0	0	0	0	0	0	0	0	0
V03 Fishing and aquaculture	2	1	2	2	1	1	1	1	1
VB Mining and quarrying	0	0	0	0	0	0	0	0	0
V10-12 Mfr. of food, beverages and tobacco	4	3	3	5	3	2	2	2	1
V13-15 Mfr. of textile and leather	0	0	0	0	0	0	0	0	0
V16 Manufacture of wood etc.	0	0	0	0	0	0	0	0	0
V17 Manufacture of paper etc.	0	0	0	0	0	0	0	0	0
V18 Printing etc.	0	0	0	0	0	0	0	0	0
V19 Oil refinery etc.	0	0	0	0	0	0	0	0	0
V20 Mfr. of chemicals and chemical products	1	1	1	1	1	1	0	0	0
V21 Pharmaceuticals	0	0	0	0	0	0	0	0	0
V22 Manufacture of rubber etc.	0	0	0	0	0	0	0	0	0
V23 Mfr. of other non-metallic mineral products	1	1	1	1	1	0	0	1	0
V24 Manufacture of basic metals	0	0	0	0	0	0	0	0	0
V25 Manufact. of fabricated metal	1	0	0	1	0	0	0	0	0
V26 Manufact. of computers, etc.	0	0	0	0	0	0	0	0	0
V27 Manufacture of electrical equipment	0	0	0	0	0	0	0	0	0
V28 Mfr. of machinery and equipment n.e.c.	1	0	1	1	0	0	0	0	0
V29 Manuf. of motor vehicles etc.	0	0	0	0	0	0	0	0	0
V30 Mf. of ships, transport equip.	0	0	0	0	0	0	0	0	0
V31-32 Mfr. of furniture; other manufacturing	0	0	0	0	0	0	0	0	0
V33 Repair, install of machinery etc	0	0	0	0	0	0	0	0	0
VD Electricity, gas and steam	72	55	61	94	53	34	31	45	34
V36 Water collection, treatment and supply	0	0	0	0	0	0	0	0	0
V37-39 Sewerage and waste	0	0	0	0	0	0	0	0	0
VF Construction	4	3	3	5	3	2	2	3	2
V45 Sale and repair of motor vehicles	1	0	1	1	0	0	0	0	0
V46 Wholesale trade, exc. of motor vehicles	2	1	1	2	1	1	1	1	1
V47 Retail trade, exc. of motor vehicles	0	0	0	1	0	0	0	0	0
V49 Land transport	7	5	6	9	5	3	3	5	4
V50 Water transport	13	9	11	16	9	6	5	8	6
V51 Air transport	0	0	0	0	0	0	0	0	0
V52 Support activities for transport	0	0	0	1	0	0	0	0	0
V53 Postal and courier activities	0	0	0	0	0	0	0	0	0
VI Hotels and restaurants	0	0	0	0	0	0	0	0	0
V58 Publishing activities	0	0	0	0	0	0	0	0	0
V59-60 Tv and radio, motion picture ect.	0	0	0	0	0	0	0	0	0
V61 Telecommunications	0	0	0	0	0	0	0	0	0
V62-63 IT and information service	0	0	0	0	0	0	0	0	0
V64 Financial service activities	0	0	0	0	0	0	0	0	0
V65 Insurance and pension funding	0	0	0	0	0	0	0	0	0
V66 Other financial activities	0	0	0	0	0	0	0	0	0
VL Real estate activities	0	0	0	0	0	0	0	0	0
V68A Of which: Imputed rents	0	0	0	0	0	0	0	0	0
V69-70 Legal and accounting activities	0	0	0	0	0	0	0	0	0
V71 Architecture and engineering activities	0	0	0	0	0	0	0	0	0
V72 Scientific research and development	0	0	0	0	0	0	0	0	0
V73 Advertising and market research	0	0	0	0	0	0	0	0	0
V74-75 Other professional, veterinary activities	0	0	0	0	0	0	0	0	0
V77 Rental and leasing activities	0	0	0	0	0	0	0	0	0
V78 Employment activities	0	0	0	0	0	0	0	0	0
V79 Travel agent activities	0	0	0	0	0	0	0	0	0
V80-82 Security and investigation ect.	1	0	1	1	0	0	0	0	0

Appendices

SO <sub>2</sub> taxes, continued.		2000	2001	2002	2003	2004	2005	2006	2007	2008
		Mill DKK								
VO	Public administration and defence	1	1	1	1	1	0	0	0	0
VP	Education	1	0	1	1	0	0	0	0	0
V86	Human health activities	0	0	0	0	0	0	0	0	0
V87-88	Social work activities	1	0	1	1	0	0	0	0	0
V90-92	Creative, arts and entertainment activities	0	0	0	0	0	0	0	0	0
V93	Sports activities	0	0	0	0	0	0	0	0	0
V94	Activities of membership organisations	0	0	0	0	0	0	0	0	0
V95	Repair of personal goods	0	0	0	0	0	0	0	0	0
V96	Other personal service activities	0	0	0	0	0	0	0	0	0
VT	Households as employers	0	0	0	0	0	0	0	0	0