26.3.2012 (Latest update)

Environmentally related taxes and charges in Finland (January 2012)[1]

Pollution control and natural resources management

1. Emission taxes and charges

Tax on waste

Legal basis	Waste Tax Act (1126/2010)
Introduced	1.9.1996; extension of tax base as of 1.1.2011
Tax base	Waste to municipal (1996-) and private (2011-) landfills
Tax rate	€15.14 per tonne as of 1.9.1996
	€23 per tonne as of 1.1.2003
	€30 per tonne as of 1.1.2005
	€40 per tonne as of 1.1.2011 (valid in Jan. 2012)
	€50 per tonne as of 1.1.2013 (legislated)
Main purpose	Incentive
Revenues	€ 6.9 million in 1996
	€21.4 million in 1997
	€30.7 million in 1998
	€34.0 million in 1999
	€33.3 million in 2000
	€31.3 million in 2001
	€31.8 million in 2002
	€41.0 million in 2003
	€42.3 million in 2004
	€53.3 million in 2005
	€55.4 million in 2006
	€56.2 million in 2007
	€52.2 million in 2008
	€45.3 million in 2009
	€41.9 million in 2010
	€70.0 million in 2011 (budgeted)
	€90.0 million in 2012 (budgeted)

Charge on exceeding of GHG emission limits (penalty fee in CO_2 emission trading scheme)

Legal basis	Emission Trade Act (311/2011)
Introduced	15.12.2004
Charge base	Neglect of accountability (emissions vs. rights unsettled)
Charge rate	€40/t CO_2 eqv. (period 2005-2007);
	€100/t CO_2 eqv. (2008-2012)
Main purpose	Incentive
Revenues	€ - in 2004
	€ - in 2005
	€ - in 2006
	€0.232 million in 2007 (4 cases)
	€ - in 2008
	€ - in 2009

Oil release charge (administrative oil spill penalty fee)

Legal basis	(1672/2009)
Introduced	1.4.2006
Charge base	Oil or oily compounds released from ships, in violation of a prohibition
Charge rate	Max. > €500 per litre as of 1.4.2006 (valid in Jan. 2012),
	Depending on amount of release and tonnage (GT) of ship.
Main purpose	Incentive
Revenues	€0.051 million in 2006 (6 cases)
	€0.051 million in 2007 (6 cases)
	€0.026 million in 2008 (2 cases; judgements passed)
	€0.057 million in 2009 (5 cases; judgements passed)
	2010 (3 cases)

[1] Notes:
- Legal basis expressed as statute book code.
- Taxes on e.g. income and turnover (VAT, partly) excluded.
- Revenues expressed mainly on cash basis; accrual based figures for the excise duty on fuels and electr. would differ by 0-2%.
- Markka figures before year 2002 converted to euro: 1 EURO = 5.94573 FIM.

Air traffic noise charge (in air traffic service charge; see chapter 8)

Legal basis	(1194/2009)
Introduced	
Charge base	Noise rate of the aircraft (night-time departures at Helsinki-Vantaa)
Charge rate	(Formula)
Main purpose	Incentive
Revenues	Recipient: Finavia Corporation (state-owned; former Civil Aviation Administration)

2. User charges for pollution control services

Fee on waste from ships

Legal basis	(1672/2009)
Introduced	1.7.2000 no-special-fee, for oily waste 1.1.2004 extended to solid waste 27.9.2004 extended to toilet waste
Charge base	Visit to a harbour No-special-fee: decoupled from waste amount
Charge rate	Varying; differs according to type, size of vessel etc.
Main purpose	Financing, incentive
Revenues	Recipient: port authorities

Municipal wastewater charge (see also chapter 5: municipal water charge)

Legal basis	(119/2001)
Introduced	(Waste Water Charges Act 1974)
Charge base	Water consumption (used as approximation for wastewater volume), or wastewater volume and quality (large users). In addition to the volume component, there are fixed components in the charge (connection, basic, meter charge).
Charge rate	Rates incl. VAT 22% (23% as of 1 July 2010) Average rates: volume component/total single f. house/total block Average not weighted according to volume Total = volume comp. + fixed components (allocated per m^3; estimate) 1.20/1.36/1.25 €/m^3 in February 1997 1.25/1.41/1.31 €/m^3 in February 1998 1.27/1.43/1.33 €/m^3 in February 1999 1.32/1.49/1.37 €/m^3 in February 2000 1.36/1.51/1.40 €/m^3 in February 2001 1.41/1.60/1.49 €/m^3 in February 2002 1.46/1.70/1.54 €/m^3 in February 2003 1.48/1.74/1.55 €/m^3 in February 2004 1.57/1.88/1.66 €/m^3 in February 2005 1.63/1.99/1.73 €/m^3 in February 2006 1.68/2.07/1.79 €/m^3 in February 2007 1.79/2.24/1.90 €/m^3 in February 2008 1.93/2.48/2.03 €/m^3 in February 2009 2.03/2.56/2.14 €/m^3 in February 2010 2.14/2.74/2.28 €/m^3 in February 2011 Higher charges for heavy polluters. Billed together with municipal water charge (see chapter 5).
Main purpose	Financing
Revenues (available estimates)	€307.6 million in 1994 €310.6 million in 1995 €346.1 million in 1996 €337.7 million in 1997 €349.7 million in 1998 €360.6 million in 1999 €380.8 million in 2000 €431.1 million in 2001 €443.9 million in 2002 €447.3 million in 2003

€452.1 million in 2004
€461.0 million in 2005
€461.0 million in 2006
€499.6 million in 2007
€500.4 million in 2008
€508.3 million in 2009
€516.1 million in 2010

Municipal waste charge

Legal basis: Waste Act (1072/1993) – as of 1.5.2012 (646/2011)
Introduced: (Waste Management Act 1979)
Charge base: Collection and treatment of municipal waste
Charge structures vary widely
Charge rate: Examples of average rates, incl. VAT 22% (23% as of 1 July 2010)

A. Charges for emptying mixed waste containers (municipal service)
Customers like "detached households", blocks etc. face these;
2 components: collection and treatment
- Collection component:
Waste container 600L/240L/200L bag:
4.37/3.32/3,33 € per emptying in January 2006
3.93/3.12/ .. € per emptying in January 2007
- Treatment component:
Waste container 600L/240L/200L bag:
5.12/2.24/2.11 € per emptying in January 2006
5.33/2.29/ .. € per emptying in January 2007
- Total emptying:
Waste container 600L/240L/200L bag:
6.54/4.05/4.18 € per emptying in January 2002
8.13/4.77/4.65 € per emptying in January 2003
8.21/4.84/4.55 € per emptying in January 2004
8.77/5.18/4.93 € per emptying in January 2005
9.45/5.52/5.48 € per emptying in January 2006
9.25/5.42/ .. € per emptying in January 2007
9.25/5.53/ .. € per emptying in January 2008
9.78/6.03/ .. € per emptying in January 2009

B. Landfill charges ("at landfill gate", included in treatment comp. above)
Mixed and construction waste include waste tax, see chapter 1
Mixed household waste/bio fraction/energy fraction/construction waste:
30/18/. . /. . € per tonne in January 1996
50/23/. . /. . € per tonne in January 1997
50/26/. . /. . € per tonne in January 1998
55/29/. . /. . € per tonne in January 1999
60/32/. . /. . € per tonne in January 2000
60/34/. . /. . € per tonne in January 2001
70/45/. . /. . € per tonne in January 2002
82/47/49/84 € per tonne in January 2003
84/54/43/87 € per tonne in January 2004
96/62/53/98 € per tonne in January 2005
98/64/72/104 € per tonne in January 2006 (mixed: range 72-166)
102/68/74/106 € per tonne in January 2007 (mixed: range 76-156)
106/77/78/107 € per tonne in January 2008
116/83/80/120 € per tonne in January 2009

Main purpose: Financing
Revenues (to municipality; available estimates)
€ 69.8 million in 1994
€ 68.6 million in 1995
€ 85.6 million in 1996
€ 92.7 million in 1997
€103.9 million in 1998
€107.0 million in 1999
€116.9 million in 2000
€120.6 million in 2001

€106.2 million in 2002
€121.7 million in 2003
€115.8 million in 2004
€129.1 million in 2005
€146.4 million in 2006
€155.0 million in 2007
€162.5 million in 2008
€160.0 million in 2009
€168.4 million in 2010

Note: Waste management in municipalities is largely based on direct contracts between housing communities (real estates) and private companies. In such cases charges (on average higher than charges for municipal service) are collected by the company concerned, and only the landfill charge revenues to municipal landfills would show up in municipal accounts. Some estimates suggest that revenues to different actors would be at present roughly €1000 million.

(Hazardous waste charge; special status repealed, at present a purely commercial charge)

Introduced	(1984)
Tax base	Hazardous waste
Tax rate	Varying
Main purpose	Financing
Revenues	Recipients: e.g. Ekokem Oy Ab etc.

Note: Hazardous wastes are, since 1984, largely processed by Ekokem Oy Ab, which is jointly owned by the Finnish state (34% in 2008), municipalities (32%) and a large number of industrial companies.

3. Pollution-based product taxes and charges

CO_2 tax (in the excise duty on fuels, traffic and heating; see chapter 8)

Legal basis	Act on Excise Duty on Liquid Fuels (1472/1994) Act on Excise Duty on Electricity and Certain Fuels (1260/1996)
Introduced	1.1.1990
Tax base	Motor petrol, diesel oil, light and heavy fuel oil, kerosene, aviation petrol, coal, natural gas; and biosubstitutes (reduced rates) Fuels for electricity production exempted (mainly)
Tax rate	€1.12 per tonne of CO_2 or €4.12 per tonne of carbon as of 1.1.1990 €1.18 per tonne of CO_2 or €4.37 per tonne of carbon as of 1.1.1991 €2.35 per tonne of CO_2 or €8.41 per tonne of carbon as of 1.1.1993 (Combined tax base: carbon+energy content as of 1.1.1994) (Combined tax base: carbon+energy content, raised as of 1.1.1995) €11.77 per tonne of CO_2 or €43.7 per tonne of carbon as of 1.1.1997 €13.79 per tonne of CO_2 or €50.5 per tonne of carbon as of 1.1.1998 €17.16 per tonne of CO_2 or €62.9 per tonne of carbon as of 1.9.1998 €18.05 per tonne of CO_2 or €66.2 per tonne of carbon as of 1.1.2003 €20 per tonne of CO_2 or €75 per tonne of carbon as of 1.1.2008 €50 (traffic) or €30 (heating) per tonne of CO_2 as of 1.1.2011 €60 (traffic) or €30 (heating) per tonne of CO_2 as of 1.1.2012 For latest excise tax rates per product, see annex I Competitiveness-motivated tax subsidies exist
Main purpose	Incentive
Revenues	CO_2 component: €342.6 million in 1997 €421.5 million in 1998 €454.2 million in 1999 €432.0 million in 2000 €457.3 million in 2001 €484.6 million in 2002 €498.5 million in 2003 €488.4 million in 2004 €476.5 million in 2005 €478.6 million in 2006 €482.5 million in 2007 €545.8 million in 2008

Tax differentiation on fuels: other pollutants (in the energy tax component of excise duty; see also chapter 8)

Legal basis	Act on Excise Duty on Liquid Fuels (1472/1994)
Introduced	1986 (first step: lead in petrol)
Tax base	Traffic fuels, fuel oil
Tax rate	See annex I
Main purpose	Incentive
Revenues	(See chapter 8)

Car tax: CO_2 differentiation (see also chapter 8)

Legal basis	Car Tax Act (1482/1994)
Introduced	1.1.2008 (CO_2 differ. for passenger cars)
Tax base (CO_2 differ.)	Passenger cars and vans; registration tax
Tax rate	- As of 1.1.2008 (passenger cars < 4500 kg only): Car tax rate as % of common retail value: 0.1 times CO_2 g/km + 4, min. 10% (CO_2 60 or lower) and max. 40% (CO_2 360 or higher); (17% reduction in average car tax rate as of 1.1.2008.) - As of 1.4.2009 (passenger cars and vans; valid in Jan. 2012): car tax rate as % of common retail value: 1.22 times (0.1 times CO_2 g/km + 4), min. 12.2% (CO_2 60 or lower) and max. 48.8% (CO_2 360 or higher); "non-VAT" 22% was merged into car tax rate as of 1.4.2009; reduced rates for certain big vans (goods transport); substitutes used for approximation in lack of emission data. - As of 1.4.2012, next amendment legislated: structural change in tax schedule; min. 5% (CO_2 zero) and max. 50% (CO_2 360 or higher); tax increase for average (CO_2) car +2 percentage points
Main purpose	Incentive (differentiation)
Revenues	(See chapter 8)

Vehicle tax: CO_2 differentiation (see also chapter 8)

Legal basis	Vehicle Tax Act (1281/2003)
Introduced	CO_2 differentiation as of 1.3.2011 in the basic rate (see note below)
Tax base (CO_2 differ.)	Basic tax: passenger cars and vans, and special-purpose cars < 3501kg; Driving power tax: motor vehicles using other than petrol ("diesel tax")
Tax rate	Basic tax - As of 1.3.2011 (valid in Jan. 2012): fine-tuned CO_2 based tax schedules, tax rate in euro cents per day according to formula (where EM = CO_2 g/km): 0.01EM times (8.1 + 0.1 times (EM minus 66)), min. 5.3 c/day (EM 66 or lower) and max. 166 c/day (EM 400 or higher); i.e. 19-606€ per year Substitutes used for approximation in lack of emission data - As of 1.1.2013, next amendment legislated: structural change in tax schedule; tax increase for average (CO_2) car €50 per year ; new tax relief for electric car. Driving power tax - As of 1.1.2013, new CO_2 related differentiation legislated (relief for electric car, methane powered car)
Main purpose	Incentive (differentiation)
Revenues	(See chapter 8)

Note: New tax rates appear in tax bills "in advance" (advance billing period 1 year)

Vehicle tax or fuel fee exemption for certain vehicles (see also chapter 8)

Legal basis	Vehicle Tax Act (1281/2003)
Introduced	1.1.1999
Tax base	Exemptions for - buses (vehicle tax) and for certain vehicles driven by

	- methane (driving power tax, fuel fee; cars and vans), - LPG, natural gas or alike (fuel fee; buses and lorries) or - wood-based or peat-based fuels (vehicle tax, fuel fee) Refund for lorry by rail (combined transport)
Tax rate	See chapter 8
Main purpose	(Incentive)
Revenues	-

Excise duty on disposable beverage containers

Legal basis	(1037/2004)
Introduced	1976; reform of legislation as of 1.1.2005 (see below, alc. and soft dr.)
Tax base	Alcoholic drinks, soft drinks, waters and certain other beverages in disposable retail containers Liquid packaging board and small beverage producers exempted
Tax rate	€0.51 per litre as of 1.1.2005 (valid in Jan. 2012) on containers outside deposit-based return and recycling systems. (For deposit-refund, see chapter 7.)
Transit. periods	1. From 1.1.2005 to 31.12.2007, tax at the rate €0.085 per litre was imposed even within deposit-based r&r systems, if container recycled as raw material (not refilled); 2. Tax is imposed on new products (other than alcoholic beverages and soft drinks; see below) only as of 1.1.2008.
Main purpose	Incentive
Revenues	€21.7 million in 2005 €30.5 million in 2006 €40.8 million in 2007 €15.1 million in 2008 €11.9 million in 2009 €12.5 million in 2010 €12.0 million in 2011 (budgeted) €13.0 million in 2012 (budgeted)

Oil waste duty

Legal basis	(894/1986)
Introduced	1.1.1987
Charge base	Lubricating oils and solid lubricants
Charge rate	€0.025 per kg as of 1.1.1987 €0.042 per kg as of 1.1.1990 €0.0575 per kg as of 1.1.2007 (valid in Jan. 2012)
Main purpose	Financing: collection and treatment of waste oil and other dangerous waste; clean-up of contaminated soil
Revenues	
	€3.24 million in 1994 €3.49 million in 1995 €3.45 million in 1996 €3.38 million in 1997 €3.42 million in 1998 €3.16 million in 1999 €3.26 million in 2000 €3.12 million in 2001 €3.64 million in 2002 €2.79 million in 2003 €3.40 million in 2004 €3.19 million in 2005 €3.22 million in 2006 €4.25 million in 2007 €4.46 million in 2008 €3.55 million in 2009 €3.81 million in 2010 €4.60 million in 2011 (budgeted) €4.00 million in 2012 (budgeted)

Oil damage duty

Legal basis	(1406/2004)
Introduced	1972
Charge base	Crude oil and oil products, imported to or transported through Finland
Charge rate	€0.017 per tonne as of 1.11.1972 €0.025 per tonne as of 1.1.1975 €0.03 per tonne as of 1.6.1982 €0.17 per tonne as of 1.1.1984 €0.34 per tonne as of 1.1.1985 €0.37 per tonne as of 1.1.1990 (double rate introd., see below) €0.60 per tonne as of 1.1.2003 €0.50 per tonne as of 1.1.2005 €1.50 per tonne as of 1.1.2010 (until 31.12.2012) Double rate (1990-) if tanker without double hulls (double bottom) Funding stopped at €50 million, restart at €25 million.
Main purpose	Financing: prevention before and clean-up after oil accidents
Revenues	
	€5.21 million in 1994 €5.72 million in 1995 €4.88 million in 1996 €5.55 million in 1997 €5.55 million in 1998 €5.89 million in 1999 €5.38 million in 2000 €5.39 million in 2001 €5.66 million in 2002 €9.26 million in 2003 €9.54 million in 2004 €8.01 million in 2005 €7.76 million in 2006 €8.28 million in 2007 €8.17 million in 2008 €7.86 million in 2009 €20.22 million in 2010

Note: Revenues go to the national Oil Damage Fund, outside the State budget and managed by the Ministry of the Environment.

(Excise duty refund for renewable electricity; replaced by direct subsidy 25.3.2011; see also chapter 8)

Introduced	1.1.1995; repealed as of 1.1.2011
Tax refund base	Wind power, small water power, recycled fuels, biogas, forest residue chips in electricity production
Tax rate	(See annex I) Refund, euro cents per kWh: 0.69 for wind and chips, 0.25 for recycled fuel and 0.42 for other (min. amount eligible for refund 100 MWh per 6 months); (valid until end of 2010)
Main purpose	Incentive
Revenues	-

(Car tax: "catalytic converter differentiation"; repealed as of 1.1.2003)

Introduced	15.12.1988
Tax base	Petrol-driven passenger cars with low exhaust emissions (cars equipped with catalytic converter)
Tax rate	€589 deduction in car tax base as of 15.12.1988 €757 deduction in car tax base as of 22.11.1989 €757 deduction in car tax as of 1.1.1995 €760 deduction in car tax as of 1.1.2002 Deduction repealed as of 1.1.2003
Main purpose	Incentive
Revenues	(See chapter 8)

(Surtax on disposable containers: alcoholic beverages; replaced 1.1.2005, see above)

Introduced	1976
Tax base	Beer and other alcoholic beverages in disposable retail containers
Tax rate	€0.67 per litre as of 1.1.1995 on containers outside deposit-based return and recycling systems; €0.17 per litre as of 1.1.1995, €0.16 per litre as of 1.1.2002, if container recycled as raw material, within deposit-based r&r system. No surtax on refillables (within deposit-r&r system) Surtax replaced as of 1.1.2005 (see above)
Main purpose	Incentive
Revenues	
	€ 8.07 million in 1994 €14.80 million in 1995 € 8.75 million in 1996 € 9.25 million in 1997 €10.09 million in 1998 €12.28 million in 1999 €12.37 million in 2000 €14.77 million in 2001 €18.61 million in 2002 €24.64 million in 2003 €27.75 million in 2004

(Surtax on disposable containers: soft drinks; replaced 1.1.2005, see above)

Introduced	1976
Tax base	Soft drinks in disposable retail containers
Tax rate	€0.67 per litre as of 1.1.1995 on containers outside deposit-based return and recycling systems; €0.17 per litre as of 1.1.1995, €0.16 per litre as of 1.1.2002, if container recycled as raw material, within deposit-based r&r system. No surtax on refillables (within deposit-r&r system) Surtax replaced as of 1.1.2005 (see above)
Main purpose	Incentive
Revenues	
	€2.69 million in 1994 €2.52 million in 1995 €1.51 million in 1996 €1.68 million in 1997 €1.51 million in 1998 €1.18 million in 1999 €1.10 million in 2000 €1.12 million in 2001 €1.90 million in 2002 €3.73 million in 2003 €4.84 million in 2004

(Fertilizer tax; repealed as of 1.7.1994)

Introduced	Pollution-related tax base (eutrophication) as of 1.1.1990 (two separate taxes in 1990-1991)
Tax base	Phosphorus P and (later) nitrogen N content
Tax rate	€0.08 per kg P as of 1.1.1990; €0.17 per kg P as of 16.6.1990; €0.25 per kg P as of 16.6.1991; €0.29 per kg P + €0.49 per kg N as of 1.1.1992; €0.29 per kg P + €0.44 per kg N as of 1.9.1992; Repealed as of 1.7.1994
Main purpose	Financing Main purpose was revenue raising for marketing agr. products. In the 1990's, a tiny share of revenues for environmental protection.
Revenues	€28.1 million in 1990 €57.0 million in 1991 €81.7 million in 1992

€86.8 million in 1993
€44.9 million in 1994

(Pesticides registration and control fee; repealed as of 1.1.2007 as a separate product charge; see chapter 6)

Introduced	1.1.1988 (1952)
Charge base	Pesticides
Charge rate	€840 at entrance to the market plus 2.5 per cent of price (excl. VAT) as of 1.1.1988; €840 at entrance to the market plus 3.5 per cent of price (excl. VAT) as of 1.1.1998; Repealed as of 1.1.2007 as a separate product charge
Main purpose	Financing (registration administration)
Revenues	

€1.01 million in 1994
€1.01 million in 1995
€1.01 million in 1996
€1.01 million in 1997
€1.51 million in 1998
€1.68 million in 1999
€1.63 million in 2000
€1.78 million in 2001
€1.85 million in 2002
€2.01 million in 2003
€2.02 million in 2004
€2.09 million in 2005
€2.19 million in 2006

Note: Before 1988 and again after 2006 charge based on expenditures (chapter 6, admin. charges)

4. Other pollution-based taxes and charges

Railway tax differentiation (see also chapter 8)

Legal basis	Railway Tax Act (605/2003)
Introduced	2003
Tax base	Electric train favoured (in freight traffic)
Tax rate	See chapter 8
Main purpose	Incentive
Revenues	-

Fishery management fee

Legal basis	Water Act (587/2011)
Introduced	1939
Charge base	Pollution damage or construction damage Quantity and quality of (allowed) discharge/damage (remotely)
Charge rate	Charge – may be annual - determined case-by-case by environmental permit authorities; large polluters/constructors only
Main purpose	Financing: preservation of the stock of fish
Revenues	

€0.71 million in 1994
€0.92 million in 1995
€1.00 million in 1996
€1.04 million in 1997
€1.25 million in 1998
€1.51 million in 1999
€1.58 million in 2000
€1.58 million in 2001
€1.79 million in 2002
€1.76 million in 2003
€1.83 million in 2004
€2.13 million in 2005
€2.08 million in 2006
€2.23 million in 2007
€2.67 million in 2008

€2.52 million in 2009
€2.44 million in 2010
€2.30 million in 2011 (budgeted)
€2.50 million in 2012 (budgeted)

Water level regulation charge

Legal basis	Water Act (587/2011)
Introduced	1961
Charge base	Construction damage Quantity and quality of (allowed) damage (remotely)
Charge rate	Annual charge determined case-by-case by environmental permit authorities; large constructors only
Main purpose	Financing for readjustment or adaptation
Revenues	Recipient: Regional State Administrative Agencies Earmarked for subsidies to affected municipalities

Charge on omission of waste management duty

Legal basis	Waste Act (646/2011) – as of 1.5.2012
Introduced	New administrative penalty fee legislated, in effect as of 1.5.2012

Nuclear waste management charge

Legal basis	(990/1987)
Introduced	1988
Charge base	Liability for nuclear waste management: nuclear energy producers mainly
Charge rate	Based on total future expenditures, incl. demolition (estimate in 2011: €2100 million)
Main purpose	Guarantee for financing of nuclear waste management (in the future)
Revenues	€21.45 million in 2004 €27.34 million in 2005 €23.45 million in 2006 €25.62 million in 2007 €55.00 million in 2008 €70.94 million in 2009 €87.20 million in 2010 (Balance sheet €1900 million 31.12.2010)

Note: Revenues go to the Nuclear Waste Management Fund, outside the State budget and managed by the Ministry of Employment and the Economy (http://www.tem.fi/index.phtml?l=en&s=1550).
There is also a "sister levy": nuclear energy research levy (revenue €6.90 million in 2010).

Charge on abandoned end-of-life vehicle

Legal basis	(828/2008)
Introduced	1975
Charge base	Authorities' "waste management" expenses
Charge rate	Varying
Main purpose	Financing
Revenues	Recipient: state or (mainly) municipalities

Parking fine: idling (see also chapter 8)

Legal basis	(727/2011)
Introduced	1.1.1992 idling added to charge base
Charge base	Unnecessary idling
Charge rate	€10-50 as of 1.6.2006 €20-35 as of 1.1.2012
Main purpose	Incentive
Revenues	Recipient: state or (mainly) municipalities

(Water protection charge; repealed - no new charges imposed after 1.3.2000)

Introduced	1961
Charge base	Quantity and quality of discharge in wastewater permits (remotely)
Charge rate	Annual charge determined, for the period of permit, case-by-case by Water Rights Courts (until year 2000); large polluters only
Main purpose	Financing: water protection, especially research

Revenues	
	€0.53 million in 1996 €0.46 million in 1997 €0.47 million in 1998 €0.40 million in 1999 €0.39 million in 2000 €0.42 million in 2001 €0.32 million in 2002 €0.29 million in 2003 €0.24 million in 2004 €0.26 million in 2005 €0.18 million in 2006 €0.18 million in 2007 €0.18 million in 2008 (est.) €0.10 million in 2009 (est.) €0.10 million in 2010 (est.)

5. Taxes and charges related to natural resource use

Real estate tax (Municipal tax on real property)

Legal basis	Act on Municipal Tax on Real Property (654/1992)
Introduced	1.8.1992
Tax base	Real estate; exemptions for e.g. forest soil, agricultural land and waters
Tax rate	0.50% to 1.00% of the value of property (general rate); 0.22% to 0.50% (residential buildings) as of 1.1.2000; 0.60% to 1.35% of the value of property (general rate); 0.32% to 0.75% (residential buildings) as of 1.1.2010 (valid in Jan. 2012) Higher rates (max. 3%) exist to facilitate building land availability Higher rates (max. 2.85%) for power plants – except small-scale water and wind power
Revenues	Recipient: municipalities €440 million in 1994 €441 million in 1995 €434 million in 1996 €437 million in 1997 €460 million in 1998 €522 million in 1999 €569 million in 2000 €605 million in 2001 €634 million in 2002 €661 million in 2003 €684 million in 2004 €725 million in 2005 €785 million in 2006 €850 million in 2007 €914 million in 2008 €974 million in 2009

Fishing licence fees (fishing management fee, lure fishing fee, Tenojoki fishing fee)

Legal basis	(286/1982)
Introduced	1.1.1952 fishing management fee; 1.1.1997 lure fishing fee
Charge base	Recreational fishing activity
Charge rate	Fishing management fee: €15 per year or €5 per 7 days as of 1.1.2002 €20 per year or €6 per 7 days as of 1.1.2004 €22 per year or €7 per 7 days as of 1.1.2010 (valid in Jan. 2012) Lure fishing fee (one rod, reel and lure): €27 per year or €6 per 7 days (per Province) as of 1.1.2002 €29 per year or €7 per 7 days (per Province) as of 1.1.2009 (valid in Jan. 2012)
Main purpose	Financing: management of fish populations
Revenues	
	€7.41 million in 1994

€6.84 million in 1995
€6.89 million in 1996
€7.10 million in 1997
€6.46 million in 1998
€6.42 million in 1999
€6.63 million in 2000
€6.85 million in 2001
€7.29 million in 2002
€7.41 million in 2003
€8.20 million in 2004
€7.94 million in 2005
€8.01 million in 2006
€8.50 million in 2007
€8.55 million in 2008
€8.82 million in 2009
€9.04 million in 2010
€9.58 million in 2011 (budgeted)
€9.36 million in 2012 (budgeted)

Hunting licence fees (game management fee, deer hunting fee)

Legal basis	(616/1993)
Introduced	1.7.1934 (Game management fee)
Charge base	Recreational hunting activity
Charge rate	Game management fee: €24 per year as of 1.1.2002 €28 per year as of 1.8.2008 €30 per year as of 1.3.2011 (valid in Jan. 2012) Deer hunting fee, e.g.: €100/€34 (elk/fawn); €17/€8 (deer/fawn) as of 1.1.2002 €120/€50 (elk/fawn); €17/€8 (deer/fawn) as of 1.5.2007 (valid in Jan. 2012)
Main purpose	Financing game management; prevention and compensation of deer damage
Revenues	

€ 8.19 million in 1994
€ 8.06 million in 1995
€ 7.61 million in 1996
€ 7.43 million in 1997
€ 7.80 million in 1998
€ 8.87 million in 1999
€10.12 million in 2000
€11.64 million in 2001
€13.18 million in 2002
€13.30 million in 2003
€12.35 million in 2004
€12.65 million in 2005
€12.89 million in 2006
€ 9.03 million in 2007
€14.34 million in 2008
€14.08 million in 2009
€14.38 million in 2010
€14.63 million in 2011 (budgeted)
€14.66 million in 2012 (budgeted)

Mining royalties

Legal basis	(621/2011)

Municipal water charge (user charge; see also chapter 2: municipal wastewater charge)

Legal basis	(119/2001)
Introduced	1876 (in Helsinki)
Charge base	Water consumption In addition to the volume component, there are fixed components in the charge (connection, basic, meter charge).
Charge rate	Average rates: volume component/total single f. house/total block Average not weighted according to volume "Total" includes fixed components (allocated per m^3; estimate)

	Rates incl. VAT 22% (23% as of 1 July 2010)
	0.82/1.11/0.97 €/m^3 in February 1997
	0.88/1.13/0.99 €/m^3 in February 1998
	0.85/1.14/1.00 €/m^3 in February 1999
	0.92/1.19/1.02 €/m^3 in February 2000
	0.92/1.24/1.05 €/m^3 in February 2001
	0.96/1.26/1.07 €/m^3 in February 2002
	0.99/1.33/1.10 €/m^3 in February 2003
	1.01/1.35/1.12 €/m^3 in February 2004
	1.03/1.40/1.15 €/m^3 in February 2005
	1.09/1.48/1.19 €/m^3 in February 2006
	1.13/1.54/1.25 €/m^3 in February 2007
	1.15/1.58/1.27 €/m^3 in February 2008
	1.22/1.68/1.34 €/m^3 in February 2009
	1.31/1.84/1.43 €/m^3 in February 2010
	1.38/1.94/1.51 €/m^3 in February 2011
	Billed together with wastewater charge (see chapter 2)
Main purpose	Financing
Revenues (available estimates)	
	€265.2 million in 1994
	€250.8 million in 1995
	€280.7 million in 1996
	€274.0 million in 1997
	€264.6 million in 1998
	€275.3 million in 1999
	€293.6 million in 2000
	€301.3 million in 2001
	€314.6 million in 2002
	€318.2 million in 2003
	€336.1 million in 2004
	€356.8 million in 2005
	€356.8 million in 2006
	€365.7 million in 2007
	€371.4 million in 2008
	€378.3 million in 2009
	€385.1 million in 2010

Soil extraction control fee

Legal basis	(555/1981)
Introduced	1.1.1982
Charge base	Permit, supervision expenses
Charge rate	Varying
Main purpose	Financing
Revenues	Recipient: municipalities

Forest management fee

Legal basis	(534/1998)
Introduced	1952
Charge base	Forest area owned and price for standing timber
Charge rate	Varying
Main purpose	Financing
Revenues	Recipient: associations of forest owners

(Fee on claim to work a mine; fee to the State repealed as of 1.7.2011 - increased rate to landowners)

Introduced	1.1.1944;
Charge base	
Charge rate	€6.75 per hectare annually to the State
	€10 (and €20 mining patent fee) per hectare annually to the landowner (plus quarring charge)
	Valid until 30.6. 2011
Main purpose	Financing
Revenues	€0.75 million in 2007 (budgeted)
	€0.75 million in 2008 (budgeted)

€0.75 million in 2009 (budgeted)
€0.75 million in 2010 (budgeted)
€0.75 million in 2011 (budgeted)

6. Administrative charges

(Act on Criteria for Charges Payable to the State; related to pollution or resource use)

Permit fees etc. to the state (Regional State Administrative Agencies; Centres for Economic Development, Transport and the Environment)

Permit fees etc. to local government (municipalities)

Environmental fees to Finnish Environment Institute FEI (e.g. chemicals, incl. pesticides)

Environmental fees to Metsähallitus (Finnish Forest and Park Service)

7. Deposits for refund and charges for producer responsibility

Beverage containers deposit-refund

Legal basis	(1037/2004)
Introduced	1950's (bottles), 1.3.1996 (cans), 1.1.2008 (plastic, no refill.)
Object	Beverage containers (soft drinks, beer, wine, spirits, waters)
Deposit/refund	Glass bottles €0.10-0.40 as of 1.1.2002, Plastic bottles €0.10-0.40 as of 1.1.2002, Metal cans €0.15 as of 1.1.2002, Bottle cases €2.20-4.20 as of 1.1.2002 Valid in Jan. 2012
Main purpose	Incentive (for refilling and recycling; prevention of waste)
Return level	Return levels very high (70-95%)

Other deposit-refunds

There are also other deposit-refund systems in use, e.g. for wholesale products.

Tyres

Legal basis	Waste Act (1072/1993); as of 1.5.2012 (646/2011)
Introduced	1995
Charge base	Collection and recycling service Tyres (cars, motorbikes, trucks, buses etc.)
Charge rate	Charge added to the retail price of new tyres: €0.98-42.05 per piece (14 categories) in 1998 €1.01-50.46 per piece in 2001 €1.85-61.10 per piece as of 1.1.2007 €1.90-62.20 per piece as of 1.7.2010 €1.95-64.11 per piece as of 1.1.2011 (incl. VAT 23%)
Main purpose	Financing (tyre reuse and tyre waste management)
Revenues	Recipient: producer organisations

Packaging

Legal basis	Waste Act (1072/1993); as of 1.5.2012 (646/2011)
Introduced	1997
Charge base	Collection and recycling service Producers billed: registration fee and annual fee, plus recovery fee based on weight (estimate)
Charge rate	Varying
Main purpose	Financing
Revenues	Recipient: producer organisations

Paper

Legal basis	Waste Act (1072/1993); as of 1.5.2012 (646/2011)
Introduced	1998
Charge base	Collection and recycling service
Charge rate	Varying

Main purpose	Financing
Revenues	Recipient: producer organisations

End-of-life vehicles

Legal basis	Waste Act (1072/1993); as of 1.5.2012 (646/2011)
Introduced	2004
Charge base	Collection and recycling service Producers billed: registration fee and annual fee, plus recovery fee based on no. of vehicles
Charge rate	Varying
Main purpose	Financing
Revenues	Recipient: producer organisations

Electronic and electrical waste

Legal basis	Waste Act (1072/1993); as of 1.5.2012 (646/2011)
Introduced	2004
Charge base	Collection and recycling service
Charge rate	Charge added to the retail price (typically €2-20)
Main purpose	Financing
Revenues	Recipient: producer organisations

Batteries

Legal basis	Waste Act (1072/1993); as of 1.5.2012 (646/2011)
Introduced	2008
Charge base	Collection and recycling service Producers billed: registration fee and annual fee, plus recovery fee based on no. of batteries by type
Charge rate	Varying
Main purpose	Financing
Revenues	Recipient: producer organisations

8. A selection of other taxes and charges on energy and transport

Excise duty (energy tax + CO_2 tax) on fuels and electricity (for CO_2 component, see also chapter 3)

Legal basis	Act on Excise Duty on Liquid Fuels (1472/1994) Act on Excise Duty on Electricity and Certain Fuels (1260/1996)
Introduced	Revision 1.1.1990: CO_2 component introduced; latest structural change 1.1.2011
Tax base	Motor petrol, diesel oil, light and heavy fuel oil, kerosene, aviation petrol, coal, peat, natural gas, electricity, pine oil, biosubstitutes; see annex I Fuels for electricity production exempted (mainly)
Tax rate	Frequent changes; for latest rates see annex I Increases as of 1.1.2013 (peat, natural gas) legislated Competitiveness-motivated tax subsidies exist
Main purpose	Financing
Revenues	Cash based/accrual based figure (excise duty total))
	€1650.8/€1730 million in 1994
	€1955.7/€2010 million in 1995
	€2138.4/€2071 million in 1996
	€2337.1/€2434 million in 1997
	€2574.3/€2508 million in 1998
	€2651.5/€2662 million in 1999
	€2596.0/€2582 million in 2000
	€2652.3/€2672 million in 2001
	€2756.4/€2804 million in 2002
	€2865.4/€2832 million in 2003
	€2901.2/€2904 million in 2004
	€2885.2/€2874 million in 2005 (liquid fuels, cash b. €2401m)
	€2946.1/€2932 million in 2006 (liquid fuels, cash b. €2435m)
	€2937.5/€2907 million in 2007 (liquid fuels, cash b. €2467m)
	€3191.7/€3219 million in 2008 (liquid fuels, cash b. €2637m)
	€3148.8/€3047 million in 2009
	€3252.2/ .. million in 2010

€3938.0/ million in 2011 (budgeted)
€4356.0/ million in 2012 (budgeted)

Strategic stockpile fee

Legal basis	Act on Excise Duty on Liquid Fuels (1472/1994) Act on Excise Duty on Electricity and Certain Fuels (1260/1996) (1390/1992)
Introduced	
Tax base	Motor petrol, diesel oil, light and heavy fuel oil, kerosene, aviation petrol, coal, natural gas, electricity, biosubstitutes; see annex Fuels for electricity production exempted
Tax rate	See annex
Main purpose	Financing (maintenance and supply security)
Revenues	

€42 million in 1994
€40 million in 1995
€40.2 million in 1996
€48.3 million in 1997
€49.7 million in 1998
€49.3 million in 1999
€46.4 million in 2000
€48.5 million in 2001
€49.5 million in 2002
€49.8 million in 2003
€48.5 million in 2004
€48.7 million in 2005
€50.3 million in 2006
€49.7 million in 2007
€49.4 million in 2008
€44.9 million in 2009
€47.8 million in 2010

Note: Revenues go to the Security of Supply Fund, outside the State budget and managed by the National Emergency Supply Agency.

Fuel fee, road traffic etc. (see also chapter 3)

Legal basis	(1280/2003)
Introduced	1.1.2004 (reform)
Charge base	Vehicles using lightly taxed fuel (cf. motor petrol, diesel oil)
Charge rate	€100-1500 per day; max double rate possible (valid in Jan. 2012)
Main purpose	Sanction against prohibited use
Revenues	

Fuel fee, pleasure yachting

Legal basis	(1307/2007)
Introduced	1.1.2008
Charge base	Private pleasure yachts using lightly taxed fuel (cf. motor petrol, diesel oil)
Charge rate	€750-4000 per discovery of prohibited use; max double rate possible (valid in Jan. 2012)
Main purpose	Sanction against prohibited use
Revenues	

Car tax (registration tax; see also chapter 3)

Legal basis	Car Tax Act (1482/1994)
Introduced	1.1.1958; main reform as of 1.1.2008: CO_2-based tax schedule
Tax base	Passenger cars, vans, other cars weighing less than 1,875 kg, motorcycles (etc.). The tax is payable before the vehicle is registered or taken into use in Finland.
Tax rate	As of 1.1.1995: - passenger cars (class M_1< 4500 kg): customs value minus 774€; petrol-driven passenger cars with low exhaust emissions get 757€ deduction; - vans (goods transport only): 35% of customs value; - class M_1 cars, 4500-5999 kg: 35% of customs value; - motorcycles: 20-70% of customs value (increasing with motor volume).

As of 1.1.2002:
- passenger cars (class M_1< 4500 kg): customs value minus 770€; petrol-driven passenger cars with low exhaust emissions get 760€ deduction;
- vans (goods transport only): 35% of customs value;
- class M_1 cars, 4500-5999 kg: 35% of customs value;
- motorcycles: 20-70% of customs value (increasing with motor volume).

As of 1.1.2003:
- passenger cars: 28% of common retail value less 450€ (diesel-driven car) or 28% less 650€ (other than diesel-driven car);
- "passenger vans": 85% of (customs value minus 770€);
- vans (goods transport only): 35% of customs value;
- class M_1 cars, 4500-5999 kg: 35% of customs value;
- motorcycles: 8-20% of common retail value (increasing with motor volume).

As of 1.1.2007:
- passenger cars: 28% of common retail value less 450€ (diesel-driven car) or 28% less 650€ (other than diesel-driven car);
- "passenger vans": 72% of (customs value minus 770€);
- vans (goods transport only): 35% of customs value;
- class M_1 cars, 4500-5999 kg: 35% of customs value;
- motorcycles: 8-20% of common retail value (increasing with motor volume).

As of 1.1.2008:
- passenger cars (class M_1< 4500 kg): car tax rate as % of common retail value:
0.1 times CO_2 g/km + 4,
min. 10% (CO_2 60 or lower) and max. 40% (CO_2 360 or higher);
(17% reduction in average car tax rate as of 1.1.2008);
- "passenger vans": 72% of (customs value minus 770€);
- vans (goods transport only): 35% of customs value;
- class M_1 cars, 4500-5999 kg: 35% of customs value;
- minibuses (< 1875 kg): 26% of common retail value;
- motorcycles: 8-20% of common retail value (increasing with motor volume).

As of 1.4.2009 (valid in Jan. 2012):
- passenger cars and vans: car tax rate as % of common retail value (incl. all taxes):
1.22 times (0.1 times CO_2 g/km + 4),
min. 12.2% (CO_2 60 or lower) and max. 48.8% (CO_2 360 or higher);
"non-VAT" 22% was merged into car tax rate as of 1.4.2009;
reduced rates for certain big vans (goods transport);
substitutes used for approximation in lack of emission data
- minibuses (< 1875 kg): 31.7% of common retail value;
- motorcycles: 9.8-24.4% of common retail value (increasing with motor volume).

As of 1.4.2012, next amendment legislated:
structural change in tax schedule; min. 5% (CO_2 zero) and max. 50% (CO_2 360 or higher); tax increase for average (CO_2) car +2 percentage points

Main purpose Financing
Revenues

€ 345.5 million in 1994
€ 451.7 million in 1995
€ 607.3 million in 1996
€ 708.1 million in 1997
€ 884.6 million in 1998
€1028.5 million in 1999
€1058.7 million in 2000

€ 922.2 million in 2001
€1022.9 million in 2002
€1206.7 million in 2003
€1234.9 million in 2004
€1277.1 million in 2005
€1304.3 million in 2006
€1217.0 million in 2007
€1016.0 million in 2008
€ 686.9 million in 2009
€ 941.1 million in 2010
€1069.0 million in 2011 (budgeted)
€1209.0 million in 2012 (budgeted)

Vehicle tax (daily rate; see also chapter 3)

Legal basis	Vehicle Tax Act (1281/2003)
Introduced	1967 Reform as of 1.1.2004 (2 annual taxes replaced, see below). Reform as of 1.2.2010: CO_2 differentiation (see note below)
Tax base	Basic tax: passenger cars and vans, and special-purpose cars < 3501kg; Driving power tax: motor vehicles using other than petrol ("diesel tax"); Fixed tax and consumption tax: foreign non-EU vehicles (van, bus, lorry) other than petrol-driven, as well as trailers visiting Finland temporarily; many exemptions based on bilateral or multilateral agreements; Surtax (as of 2.11.2007): imposed in case of illegal use.
Tax rate	As of 1.1.2004: Basic tax: 35 euro cents/day (€127.75/year) for vehicles registered on or after January 1, 1994, and 26 euro cents/day (€94.90/year) for vehicles registered before that date; Driving power tax (tax on the propelling force): - passenger cars and "passenger vans" 6.7 euro cents/100 kg per day (€24.45/100 kg per year); - vans and camper vans 0.9 euro cents/100 kg per day (€3.28/100 kg per year); - lorries and similar heavy vehicles: the tax depends on the number of axles and the bogie structure (1.0-3.1 euro cents/100 kg per day); Fixed tax and consumption tax: €13-25 per day plus €0.10-0.60 per km (with daily minimum); Surtax (as of 2.11.2007): 5 times yearly rate (basic+driv.p. tax), min. €1000. As of 1.3.2011 (valid in Jan. 2012): Basic tax revision: - passenger cars and vans, and special-purpose-cars < 3501 kg: fine-tuned CO_2 based tax schedules, tax rate in euro cents per day according to formula (where EM = CO_2 g/km): 0.01EM times (8.1 + 0.1 times (EM minus 66)), min. 5.3 c/day (EM 66 or lower) and max. 166 c/day (EM 400 or higher); i.e. 19-606€ per year; substitutes used for approximation in lack of emission data As of 1.1.2012: Driving power tax revision: - tax reduction 18% for cars and 29-45% for lorries, to compensate increase in excise duty for diesel oil (cf. petrol); - passenger cars and "passenger vans" 5.5 euro cents/100 kg per day (€20.08/100 kg per year); - vans and camper vans 0.9 euro cents/100 kg per day (€3.28/100 kg per year); - lorries and similar heavy vehicles: the tax depends on the number of axles and the bogie structure (0.6-2.2 euro cents/100 kg per day); As of 1.1.2013, next amendments legislated: Basic tax:

	structural change in tax schedule; tax increase for average (CO_2) car €50 per year ; new tax relief for electric car.
	Driving power tax:
	new CO_2 related differentiation legislated (relief for electric car, methane powered car)
Main purpose	Financing
	Driving power tax levied to compensate for the fact that petrol has a higher excise tax than diesel oil.
Revenues	(€473.4 million in 2003, total of two taxes below)
	€641.8 million in 2004
	€536.3 million in 2005
	€567.2 million in 2006
	€612.0 million in 2007
	€636.8 million in 2008
	€654.4 million in 2009
	€691.3 million in 2010
	€706.0 million in 2011 (budgeted)
	€770.0 million in 2012 (budgeted)

Note: New tax rates appear in tax bills "in advance" (advance billing period 1 year)

Tonnage tax

Legal basis	(476/2002)
Introduced	20.11.2002
Charge base	Net tonnage of merchant ship in international sea traffic; a substitute for taxation of profit
Charge rate	max. €0.4/100 t per day as of 20.11.2002 (valid in Jan. 2012)
Main purpose	Subsidy to sea traffic (competitiveness)
Revenues	

Fairway fee (channel fee) (user fee)

Legal basis	(1122/2005)
Introduced	1981
Charge base	Visits of merchant shipping vessels in Finnish territorial waters
Charge rate	As of 1.1.2006 max. €109000 (cargo), €34000 (pass.), €45000 (cruiser)
	As of 1.1.2008 max. €100000 (cargo), €30100 (pass.), €41300 (cruiser)
	As of 1.1.2009 max. €98400 (cargo), €29620 (pass.), €40640 (cruiser)
	As of 1.1.2012 max. €107750 (cargo), €32430 (pass.), €44500 (cruiser)
Main purpose	Financing (Finnish Maritime Administration)
Revenues	
	€72.8 million in 1996 (budgeted)
	€67.6 million in 1997 (budgeted)
	€74.3 million in 1998
	€65.0 million in 1999
	million in 2000
	€68.2 million in 2001
	€72.5 million in 2002
	€72.5 million in 2003
	€74.0 million in 2004
	€73.8 million in 2005
	€81.7 million in 2006
	€86.1 million in 2007
	€79.8 million in 2008
	€66.5 million in 2009
	€69.0 million in 2010
	€68.5 million in 2011 (budgeted)
	€80.3 million in 2012 (budgeted)

Railway tax (see also chapter 4)

Legal basis	Railway Tax Act (605/2003)
Introduced	1.7.2003
Tax base	Rail transport activity (use of railway infrastructure)
Tax rate	As of 1.7.2003:
	Passenger transport: 0.014 euro cent per gross-tonne-km

	Goods transport: 30.4 euro cent per tonne of goods transported - plus +0.02912 euro cent per gross-tonne-km (electric train) - or +0.0934 euro cent per gross-tonne-km (diesel-led train) As of 1.1.2004 (valid in Jan. 2012): Passenger transport: 0.01 euro cent per gross-tonne-km Goods transport (electric): 0.05 euro cent per gross-tonne-km Goods transport (diesel): 0.1 euro cent per gross-tonne-km As of 1.9.2006 (valid in Jan. 2012): In addition to the rates above, an investment surtax is imposed on the use of the new Kerava-Lahti railway: 0.5 euro cent per gross-tonne-km
Main purpose	Financing (for infrastructure)
Revenues	€12.6 million in 2003 €16.3 million in 2004 €15.5 million in 2005 €17.6 million in 2006 €17.9 million in 2007 €20.5 million in 2008 €17.0 million in 2009 €18.0 million in 2010 €20.8 million in 2011 (budgeted) €18.6 million in 2012 (budgeted)

Railway fee (user fee)

Legal basis	Railway Act (304/2011)
Introduced	1.7.1995
Charge base	Rail transport activity (use of railway infrastructure)
Charge rate	As of 15.3.2003: Passenger transport: 0.1189 euro cent per gross-tonne-km Goods transport: 0.1227 euro cent per gross-tonne-km As of 1.1.2010 (valid in Jan. 2012): Passenger transport: 0.1308 euro cent per gross-tonne-km Goods transport: 0.1354 euro cent per gross-tonne-km
Main purpose	Financing: railway infrastructure, building and maintenance
Revenues	€33.6 million in 1996 €50.5 million in 1997 €53.7 million in 1998 €53.1 million in 1999 million in 2000 €53.0 million in 2001 €53.0 million in 2002 €45.0 million in 2003 €41.8 million in 2004 €40.6 million in 2005 €44.0 million in 2006 €42.4 million in 2007 €43.1 million in 2008 €38.1 million in 2009 €39.1 million in 2010 (budgeted) €39.2 million in 2011 (budgeted) € … million in 2012 (budgeted)

Air traffic supervision charge (user fee)

Legal basis	(1249/2005)
Introduced	1.1.2006
Charge base	Flight passengers aged two years or more
Charge rate	As of 1.1.2006: €0.9 per passenger per airport As of 1.1.2008: €0.8 per passenger per airport As of 1.1.2011: €1.0 per passenger per airport As of 1.1.2012: €1.2 per passenger per airport For each airport a reduction of €20000 is made before payment
Main purpose	Financing: Finnish Civil Aviation Authority
Revenues	€6.44 million in 2006 €7.00 million in 2007

	€6.57 million in 2008
	€6.68 million in 2009
	€6.12 million in 2010
	€7.80 million in 2011 (budgeted)
	€10.45 million in 2012 (budgeted)

Air traffic service charges (user fees, incl. air traffic noise charge, see chapter 1)

Legal basis	(1194/2009)
Introduced	
Charge base	Varying (landing, parking, passenger, security, noise, electricity, navigation)
Charge rate	Varying
Main purpose	Financing
Revenues	Recipient: Finavia Corp. (state-owned; former Civil Aviation Administr.)

Parking fine (see also chapter 4)

Legal basis	(727/2011)
Introduced	1.1.1992 idling added to charge base
Charge base	Illegal parking, unnecessary idling
Charge rate	€10-50 as of 1.6.2006
	€20-50 as of 1.1.2012
Main purpose	Incentive
Revenues	Recipient: municipalities (mainly)

(Electricity tax; merged, as of 1.1.1994, with the excise duty on fuels, see above)

Introduced	1.1.1993
Tax base	Electric energy produced or imported during the year 1993
Tax rate	Basic tax 2.52 euro per MWh; surtax 1.04 euro per MWh imposed on nuclear power and imported electricity
Main purpose	Financing
Revenues	€110.3 million in 1993
	€9 million in 1994

(Annual tax on diesel-driven vehicles; replaced as of 1.1.2004, see above)

Introduced	
Tax base	Motor vehicles using fuel other than petrol
Tax rate	Various rates; many exemptions etc.
	Replaced as of 1.1.2004
Main purpose	Financing
Revenues	
	€142.0 million in 1994
	€112.4 million in 1995
	€156.3 million in 1996
	€164.6 million in 1997
	€175.2 million in 1998
	€185.2 million in 1999
	€180.7 million in 2000
	€208.5 million in 2001
	€218.1 million in 2002
	€230.1 million in 2003

(Annual vehicle tax; replaced as of 1.1.2004, see above)

Introduced	1.6.1994
Tax base	Passenger cars and vans, and special-purpose cars <3500kg
Tax rate	(Car is "old" if in use before 1.1.1994; otherwise "new")
	€50.46 (old) or €84.09 (new) as of 1.6.1994
	€84.09 (old) or €117.73 (new) as of 1.1.1995
	€84 (old) or €117 (new) as of 1.1.2002
	Replaced as of 1.1.2004
Main purpose	Financing
Revenues	
	€103.9 million in 1994
	€175.9 million in 1995
	€186.7 million in 1996
	€189.9 million in 1997

	€201.5 million in 1998 €209.4 million in 1999 €219.7 million in 2000 €226.8 million in 2001 €233.2 million in 2002 €243.3 million in 2003

(Passenger tax; repealed as from 1.1.1993)

Introduced	15.1.1992
Tax base	Charter flight and sea voyage passengers (age 12 years or more) departing from Finland. Applied only to journeys beginning in 1992.
Tax rate	34€ for charter flight passengers; 17€ for sea voyage > 200 sea miles; 10€ for sea voyage 100-200 sea miles; 5€ for sea voyage < 100 sea miles, and cruises
Main purpose	Financing
Revenues	€35 million in 1992 €19 million in 1993 €13 million in 1994

(Excise duty on rubber tyres; repealed as from 1.1.1965)

ANNEX I: Energy tax rates 2008-2012

TAX RATES A: 2012 - LIQUID FUELS FOR TRAFFIC AND HEATING

Fuel	Unit	Energy tax component	CO_2 tax component	Strategic stockpile fee	Total
Motor petrol	euro cents/l	50.36	14.00	0.68	65.04
Alkylate petrol (small util.eng.)	euro cents/l	30.36	14.00	0.68	45.04
Bioethanol	euro cents/l	33.05	9.19	0.68	42.92
Bioethanol RES	euro cents/l	33.05	4.59	0.68	38.32
Bioethanol RES Art21(2)	euro cents/l	33.05	0.00	0.68	33.73
MTBE	euro cents/l	40.91	11.37	0.68	52.96
MTBE RES	euro cents/l	40.91	10.12	0.68	51.71
MTBE RES Art21(2)	euro cents/l	40.91	8.87	0.68	50.46
TAME	euro cents/l	44.06	12.25	0.68	56.99
TAME RES	euro cents/l	44.06	11.14	0.68	55.88
TAME RES Art21(2)	euro cents/l	44.06	10.04	0.68	54.78
ETBE	euro cents/l	42.49	11.81	0.68	54.98
ETBE RES	euro cents/l	42.49	9.62	0.68	52.79
ETBE RES Art21(2)	euro cents/l	42.49	7.44	0.68	50.61
TAEE	euro cents/l	45.64	12.68	0.68	59.00
TAEE RES	euro cents/l	45.64	10.85	0.68	57.17
TAEE RES Art21(2)	euro cents/l	45.64	9.01	0.68	55.33
Biopetrol	euro cents/l	50.36	14.00	0.68	65.04
Biopetrol RES	euro cents/l	50.36	7.00	0.68	58.04
Biopetrol RES Art21(2)	euro cents/l	50.36	0.00	0.68	51.04
Diesel oil	euro cents/l	30.70	15.90	0.35	46.95
Diesel oil paraffin	euro cents/l	24.00	15.01	0.35	39.36
Biodiesel	euro cents/l	28.14	14.57	0.35	43.06
Biodiesel RES	euro cents/l	28.14	7.29	0.35	35.78
Biodiesel RES Art21(2)	euro cents/l	28.14	0.00	0.35	28.49
Biodiesel paraffin	euro cents/l	24.00	15.01	0.35	39.36
Biodiesel paraffin RES	euro cents/l	24.00	7.51	0.35	31.86
Biodiesel paraffin RES Art21(2)	euro cents/l	24.00	0.00	0.35	24.35
Light fuel oil (indstr., heating)	euro cents/l	10.35	8.00	0.35	18.70
Light fuel oil, sulphur-free	euro cents/l	7.70	8.00	0.35	16.05
Biofuel oil	euro cents/l	7.70	8.00	0.35	16.05
Biofuel oil RES	euro cents/l	7.70	4.00	0.35	12.05
Biofuel oil RES Art21(2)	euro cents/l	7.70	0.00	0.35	8.05
Heavy fuel oil	euro cents/kg	8.79	9.72	0.28	18.79
Jet fuel (kerosene)	euro cents/l	54.76	15.28	0.35	70.39
Aviation petrol	euro cents/l	49.88	13.56	0.68	64.12
Methanol	euro cents/l	25.18	7.00	0.68	32.86
Methanol RES	euro cents/l	25.18	3.50	0.68	29.36
Methanol RES Art21(2)	euro cents/l	25.18	0.00	0.68	25.86

NOTES:
CO_2 tax rate €60 (traffic) or €30 (heating) per tonne of CO_2 as of 1.1.2012.
Light fuel oil, biofuel oil and heavy fuel oil used in CHP: 50% reduced CO_2 tax rate.
Fuels for electricity production (mainly), commercial aviation and commercial yachting exempted; also other exemptions exist.
The table is not all-inclusive; substitutes may face the same rate.

TAX RATES A: 2011 - LIQUID FUELS FOR TRAFFIC AND HEATING

Fuel	Unit	Energy tax component	CO_2 tax component	Strategic stockpile fee	Total
Motor petrol	euro cents/l	50.36	11.66	0.68	62.70
Alkylate petrol (small util.eng.)	euro cents/l	30.36	11.66	0.68	42.70
Bioethanol	euro cents/l	33.05	7.65	0.68	41.38
Bioethanol RES	euro cents/l	33.05	3.83	0.68	37.56
Bioethanol RES Art21(2)	euro cents/l	33.05	0.00	0.68	33.73
MTBE	euro cents/l	40.91	9.48	0.68	51.07
MTBE RES	euro cents/l	40.91	8.43	0.68	50.02
MTBE RES Art21(2)	euro cents/l	40.91	7.39	0.68	48.98
TAME	euro cents/l	44.06	10.21	0.68	54.95
TAME RES	euro cents/l	44.06	9.29	0.68	54.03
TAME RES Art21(2)	euro cents/l	44.06	8.37	0.68	53.11
ETBE	euro cents/l	42.49	9.84	0.68	53.01
ETBE RES	euro cents/l	42.49	8.02	0.68	51.19
ETBE RES Art21(2)	euro cents/l	42.49	6.20	0.68	49.37
TAEE	euro cents/l	45.64	10.57	0.68	56.89
TAEE RES	euro cents/l	45.64	9.04	0.68	55.36
TAEE RES Art21(2)	euro cents/l	45.64	7.51	0.68	53.83
Biopetrol	euro cents/l	50.36	11.66	0.68	62.70
Biopetrol RES	euro cents/l	50.36	5.83	0.68	56.87
Biopetrol RES Art21(2)	euro cents/l	50.36	0.00	0.68	51.04
Diesel oil	euro cents/l	30.67	5.38	0.35	36.40
Diesel oil paraffin	euro cents/l	30.67	5.38	0.35	36.40
Biodiesel	euro cents/l	28.14	12.14	0.35	40.63
Biodiesel RES	euro cents/l	28.14	6.07	0.35	34.56
Biodiesel RES Art21(2)	euro cents/l	28.14	0.00	0.35	28.49
Biodiesel paraffin	euro cents/l	24.00	12.51	0.35	36.86
Biodiesel paraffin RES	euro cents/l	24.00	6.26	0.35	30.61
Biodiesel paraffin RES Art21(2)	euro cents/l	24.00	0.00	0.35	24.35
Light fuel oil (indstr., heating)	euro cents/l	10.35	8.00	0.35	18.70
Light fuel oil, sulphur-free	euro cents/l	7.70	8.00	0.35	16.05
Biofuel oil	euro cents/l	7.70	8.00	0.35	16.05
Biofuel oil RES	euro cents/l	7.70	4.00	0.35	12.05
Biofuel oil RES Art21(2)	euro cents/l	7.70	0.00	0.35	8.05
Heavy fuel oil	euro cents/kg	8.79	9.72	0.28	18.79
Jet fuel (kerosene)	euro cents/l	54.76	12.74	0.35	67.85
Aviation petrol	euro cents/l	49.88	11.30	0.68	61.86
Methanol	euro cents/l	25.18	5.83	0.68	31.69
Methanol RES	euro cents/l	25.18	2.92	0.68	28.78
Methanol RES Art21(2)	euro cents/l	25.18	0.00	0.68	25.86

NOTES:
CO_2 tax rate €50 (traffic) or €30 (heating) per tonne of CO_2 as of 1.1.2011.
Light fuel oil, biofuel oil and heavy fuel oil used in CHP: 50% reduced CO_2 tax rate.
Fuels for electricity production (mainly), commercial aviation and commercial yachting exempted; also other exemptions exist.
The table is not all-inclusive; substitutes may face the same rate.

TAX RATES B: 2011, 2012 etc. - OTHER FUELS (TRAFFIC, HEATING) AND ELECTRICITY

Fuel/Electricity	Unit	Energy tax component	CO2 tax component	Strategic stockpile fee	Total
Coal	euros/tonne	54.54	72.37	1.18	128.09
Peat	euros/MWh				
- in 2011-2012		1.90	-	-	1.90
- in 2013-2014		4.90	-	-	4.90
- in 2015-		5.90	-	-	5.90
Natural gas	euros/MWh				
- in 2011-2012		3.00	5.94	0.084	9.024
- in 2013-2014		5.50	5.94	0.084	11.524
- in 2015-		7.70	5.94	0.084	13.724
Electricity	euro cents/kWh				
- rate I (households, serv.,agri)		1.69	-	0.013	1.703
- rate II (mining, manuf., greenh.)		0.69	-	0.013	0.703
.					
Pine oil (for heating)	euro cents/kg	18.79	-	-	18.79

NOTES:
CO_2 tax rate €30 per tonne of CO_2 as of 1.1.2011 (coal, natural gas).
Coal and natural gas used in CHP: 50% reduced CO_2 tax rate.
Fuels for electricity production (mainly) exempted; also other exemptions exist.
The table is not all-inclusive; substitutes may face the same rate.

TAX RATES 2008-2010: FUELS (TRAFFIC, HEATING) AND ELECTRICITY

Fuel	Basic tax	Surtax (*=carbon comp., €20/tonne CO_2)	Strategic stockpile fee
Unleaded petrol, euro cents/litre			
- reformulated sulphur free	57.24	* 4.78	0.68
- other grades	59.89	* 4.78	0.68
Diesel oil, euro cents/litre			
- sulphur free	30.67	* 5.38	0.35
- other grades	33.32	* 5.38	0.35
Light fuel oil, euro cents/litre	2.94	* 5.41	0.35
Heavy fuel oil, euro cents/kg	-	* 6.42	0.28
Jet fuel (kerosene), euro cents/litre	33.32	* 5.38	0.35
Aviation petrol, euro cents/litre	37.54	* 4.78	0.68
Coal, euros/tonne	-	*49.32	1.18
Peat (exempted as of 1 July 2005)	-	-	-
Natural gas, euros/MWh	-	* 2.016 (reduced rate)	0.084
Electricity, euro cents/kWh			
- rate I (households, services, agric.)	-	0.87	0.013
- rate II (mining, manufact., greenh.)	-	0.25	0.013
Pine oil (heating), euro cents/kg	6.70	-	-

Notes: The table above is not all-inclusive; substitutes for liquid fuels may face the same rate. Leaded petrol is no longer sold in Finland. Fuels for electricity production (mainly), commercial aviation and commercial yachting exempted; also other exemptions exist. Strategic stockpile fee = precautionary stock fee. (1 euro = 5.94573 markka)

ANNEX II: Environmentally favourable tax reliefs

Motivation for a single legislative action is often mixed or open to interpretations. Items listed below are tax reliefs where environmental motivation plays at least some role.

Among tax reliefs there might be cases where some could argue that the instrument does not favour the environment, in spite of environmental motivation. For example, full write-off of nuclear waste management expenditures favours waste management. On the other hand it makes nuclear energy more competitive and thus changes – in theory at least – the energy mix.

The inclusion of tax exemptions of proceeds and sale of self-picked wild berries and mushrooms in the list may also be challenged. Some analogy could, however, be found between self-picked wild berries and renewable energy: cultivated raw material of jam industry is being superseded by this backyard organic commodity.

Note that environmental motivation today plays a central role in the taxation of both energy and vehicles (fuels tax, car tax, vehicle tax). These taxes are differentiated e.g. according to the emissions, notably CO_2. This differentiation forms the norm tax rate(s), and cleaner fuels or vehicles are not considered to receive any tax relief (within the standard schedule).

Items in the list below are partly overlapping with the main text above (excise tax, vehicle tax, railway tax).

Name of tax relief, and legal source:

1. Income tax exemption of Nordic Environment Finance Corporation NEFCO
   Income Tax Act 1535/1992, art. 20 para 1(1) and art. 53 para 1(5)

2. Income tax relief for employer-subsidized public transport ticket
   Income Tax Act 1535/1992, art. 64 para 2

3. Income tax exemption of proceeds of self-picked wild berries, mushrooms etc.
   Income Tax Act 1535/1992, art. 89

4. Income tax exemption of non-recurrent compensation for loss of financial benefit due to declaration of nature reserve
   Income Tax Act 1535/1992, art. 80 para 1(7)

5. Income tax exemption of subsidy for sustainable development of forest
   Act on the Financing of Sustainable Forestry 1094/1996, art. 34

6. Income tax exemption of profit; sale of real property to the state, for nature reserve
   Income Tax Act 1535/1992, art. 48 para 1(4)

7. Overvaluation of tax-deductible acquisition cost; nature reserve swaps of real property
   Act on the Taxation of Business Profits and Income from Professional Activities 360/1968, art. 6 para 3

8. Accelerated depreciation for investments in air and water pollution abatement
   Act on the Taxation of Business Profits and Income from Professional Activities 360/1968, art. 36

9. Accelerated depreciation of farm structures for air and water pollution abatement
   Act on the Taxation of Farm Income 543/1967, art. 9 para 2

10. Full write-off of nuclear waste management expenditures
    Act on the Taxation of Business Profits and Income from Professional Activities 360/1968, art. 45a

11. Transfer tax exemption for nature reserve swaps of real property
    Transfer Tax Act 931/1996, art. 13

12. Real estate tax exemption for forests, agricultural land and waters
    Act on Municipal Tax on Real Property 654/1992, art. 3

13. Value added tax exemption of sale of self-picked wild berries and mushrooms
    Value Added Tax Act 1501/1993, art. 59 para 1(6)

14. Value added tax: reduced rate (13%) for industrial waste used for feeding animals
    Value Added Tax Act 1501/1993, art. 85 para 1(1) and 1(3)

15. Value added tax: reduced rate (9%) for passenger transport
    Value Added Tax Act 1501/1993, art. 85a para 1(1)

16. Excise tax; reduced (50%) CO2 rate for co-generation of heat and power (CHP)
    Act on Excise Duty on Electricity and Certain Fuels 1260/1996, art. 10

17. Excise tax exemption of wood-based fuels
    Act on Excise Duty on Electricity and Certain Fuels 1260/1996

18. Excise tax exemption of biogas
    Act on Excise Duty on Electricity and Certain Fuels 1260/1996, art.1

19. Excise tax (electricity) exemption of rail traffic
    Act on Excise Duty on Electricity and Certain Fuels 1260/1996, art. 7 para 4

20. Vehicle tax exemption of vehicles fuelled by wood-based and peat-based fuels
    Vehicle Tax Act 1281/2003, art. 12 para 1(11)

21. Vehicle tax exemption of vehicles fuelled by methane
    Vehicle Tax Act 1281/2003, art. 12 para 2

22. Vehicle tax exemption of buses
    Vehicle Tax Act 1281/2003, art. 12 para 1(3-5)

23. Vehicle tax refund for lorries transported by rail (combined transport)
    Vehicle Tax Act 1281/2003, art. 34

24. Railway tax relief for electric train (vs. diesel, in freight traffic)
    Railway Tax Act 605/2003, art. 5 para 1

Repealed — Car tax deduction for catalytic converter
Car Tax Act 1482/1994
Amendment 266/2003
No tax relief from 2003 onward

Repealed — Income tax exemption of Ekokem Ltd., company treating dangerous waste
Income Tax Act 1535/1992, art. 20 para 1(1)
Amendment 329/2009
No tax exemption from 2008 onward

Repealed — Excise tax exemption of biofuel oil
Act on Excise Duty on Liquid Fuels 1472/1994, art. 9 para 1(7)
Amendment 1399/2010
No tax subsidy from 2011 onward (into revised norm tax schedule)

Repealed — Excise tax refund for renewable electricity
Act on Excise Duty on Electricity and Certain Fuels 1260/1996, art. 8 paras 1–3
Amendment 1396/2010
No tax subsidy from 2011 onward (substituted by feed-in tariffs)