

2015 for the welfare states remained unchanged.

**Table 2 - The ecological taxes share in budget income structure of welfare states for 2011-2015, %**

| Country                       | 2014  | 2015  | 2016  | 2017  | 2018  | Deviation, 2018/2014 | Rating 2018 |
|-------------------------------|-------|-------|-------|-------|-------|----------------------|-------------|
| European Union - 28 countries | 6,36  | 6,35  | 6,33  | 6,18  | 6,12  | -0,24                |             |
| Belgium                       | 5,57  | 5,66  | 6,08  | 6,09  | 6,02  | 0,45                 | 22          |
| Bulgaria                      | 9,92  | 10,83 | 10,03 | 9,82  | 9,82  | -0,10                | 3           |
| Denmark                       | 8,17  | 8,57  | 8,54  | 8,08  | 8,13  | -0,04                | 23          |
| Estonia                       | 8,27  | 8,19  | 8,85  | 8,78  | 8,31  | 0,04                 | 7           |
| Ireland                       | 8,24  | 8,07  | 7,93  | 7,68  | 6,91  | -1,33                | 17          |
| Greece                        | 10,3  | 10,46 | 9,83  | 10,29 | 9,49  | -0,81                | 2           |
| Spain                         | 5,52  | 5,7   | 5,54  | 5,42  | 5,28  | -0,24                | 26          |
| France                        | 4,45  | 4,73  | 4,91  | 4,97  | 5,12  | 0,67                 | 27          |
| Italy                         | 8,32  | 7,92  | 8,23  | 7,88  | 7,84  | -0,48                | 11          |
| Cyprus                        | 9,06  | 8,78  | 8,69  | 8,47  | 8,25  | -0,81                | 9           |
| Latvia                        | 11,28 | 11,75 | 11,66 | 11,23 | 10,88 | -0,40                | 1           |
| Luxembourg                    | 5,24  | 4,95  | 4,61  | 4,45  | 4,36  | -0,88                | 30          |
| Austria                       | 5,59  | 5,51  | 5,61  | 5,71  | 5,43  | -0,16                | 25          |
| Poland                        | 8,07  | 8,18  | 8,13  | 7,86  | 7,72  | -0,35                | 12          |
| Portugal                      | 6,65  | 7,03  | 7,59  | 7,56  | 7,41  | 0,76                 | 13          |
| Romania                       | 8,66  | 8,93  | 9,35  | 7,85  | 7,95  | -0,71                | 10          |
| Finland                       | 6,62  | 6,65  | 7,05  | 6,9   | 6,92  | 0,30                 | 16          |
| Sweden                        | 5,16  | 5,05  | 5,03  | 4,8   | 4,76  | -0,40                | 28          |
| Iceland                       | 3,62  | 3,71  | 2,41  | 3,44  | 3,45  | -0,17                | 31          |
| Norway                        | 5,97  | 6,09  | 6,18  | 5,9   | 5,5   | -0,47                | 24          |
| Switzerland                   | 6,17  | 6,08  | 6,15  | 6,09  | 6,22  | 0,05                 | 20          |

\* Source: Compiled by the author based on<sup>1</sup>

Conversely, the share of such taxes in total GDP of welfare states increased from 1.6% in 2010 to 4.1% in 2014 (Table 3).

Among the analyzed countries, in 2018, Iceland (1,27 %), Switzerland (1,74 % ) and Ireland (1,56 %) have a smaller share of environmental taxes. Greece (3,69 %), Denmark (3,63 %) and the Latvia (3,37%) show the highest rates.

Pollution and resource taxes account for a very small portion of the environmental tax revenue. They group a variety of taxes, levied e.g. on waste, water pollution and abstraction. In many European countries, such taxes were introduced later than energy or transport taxes and only marginal values of this category of taxes are reported up to now. As yet, no taxes of this category have been levied in Germany. The Netherlands, Hungary and Estonia stand out, recording shares of pollution and resource taxes that, albeit small, are larger than in other EU Member States .

Despite the popularity of decentralization, there are problems with its measuring. This is mainly due to the lack of data in state financing statistics of the International Monetary Fund (IMF), in particular, data on traditional fiscal decentralization of environmental measures. It should be noted that the ability of local governments to

<sup>1</sup> Environmental tax statistics. [Electronic resource]. URL: <http://ec.europa.eu/eurostat/statistics-explained/index.php/>