1 296 037 649 L

Inventory of Estimated Budgetary Support and Tax Expenditures for Fossil Fuels



TABLE OF CONTENTS

For	reword	3
Ac	knowledgements	5
Ab	obreviations	15
Cu	rrency abbreviations	16
EX	KECUTIVE SUMMARY	17
	The need for an inventory	
1.	INTRODUCTION	21
	Structure of the report	24
	Coverage, method and data sources	
	Interpretation of the data	
	Types of tax expenditures relating to fossil fuels	31
	Measurement and interpretation of tax expenditures	37
	International comparability	41
	References	42
2.	AUSTRALIA	45
	Energy resources and market structure	47
	Prices, taxes and support mechanisms	
	Data documentation	49
	General notes	
	Producer Support Estimate	49
	Consumer Support Estimate	53
	General Services Support Estimate	
	References	57
3.	BELGIUM	63
	Energy resources and market structure	65
	Prices, taxes and support mechanisms	
	Data documentation	66
	General notes	66
	Producer Support Estimate	66
	Consumer Support Estimate	66
	References	69

4.	CANADA	.73
	Energy resources and market structure	75
	Prices, taxes and support mechanisms	
	Data documentation.	
	General notes	
	Producer Support Estimate	
	Consumer Support Estimate	
	General Services Support Estimate	
	References	88
5.	CHILE	93
	Energy resources and market structure	95
	Prices, taxes and support mechanisms	
	Data documentation	
	General notes	
	Consumer Support Estimate	
	References	
6.	FRANCE	101
	Energy resources and market structure	103
	Prices, taxes and support mechanisms	
	Data documentation.	
	General notes	
	Producer Support Estimate	
	Consumer Support Estimate	
	General Services Support Estimate	
	References.	
~		
7.	GERMANY	
	Energy resources and market structure	121
	Prices, taxes and support mechanisms	122
	Data documentation	
	General notes	
	Producer Support Estimate	124
	Consumer Support Estimate	128
	General Services Support Estimate	131
	References	133
8.	HUNGARY	139
	Energy resources and market structure	141
	Prices, taxes and support mechanisms	
	Data documentation	
	General notes	
	Producer Support Estimate	
	Consumer Support Estimate	
	General Services Support Estimate	
	References	144

9.	ICELAND.	149
	Energy resources and market structure	151
	Prices, taxes and support mechanisms	
	Data documentation	153
	General notes	
	Consumer Support Estimate	
	References	153
10.	IRELAND.	155
	Energy resources and market structure	157
	Prices, taxes and support mechanisms	
	Data documentation	
	General notes	
	Producer Support Estimate	
	Consumer Support Estimate	
	References	159
11.	ISRAEL	163
	Energy resources and market structure	165
	Prices, taxes and support mechanisms	
	Data documentation.	
	General notes	
	Producer Support Estimate	
	Consumer Support Estimate	169
	General Services Support Estimate	
	References	170
12.	ITALY	175
	Energy resources and market structure	177
	Prices, taxes and support mechanisms	
	Data documentation	178
	General notes	178
	Producer Support Estimate	
	Consumer Support Estimate	
	References	181
13.	JAPAN	185
	Energy resources and market structure	187
	Prices, taxes and support mechanisms	
	Data documentation	189
	General notes	
	Producer Support Estimate	
	Consumer Support Estimate	
	General Services Support Estimate	
	References	.192
14.	KOREA	.197
	Energy resources and market structure	.199
	Prices, taxes and support mechanisms	
	Data documentation	

	General notes	201
	Producer Support Estimate	201
	Consumer Support Estimate	202
	General Services Support Estimate	203
	References	205
15.	LUXEMBOURG	211
	Energy resources and market structure	213
	Prices, taxes and support mechanisms	
	Data documentation.	
	General notes	214
	Consumer Support Estimate	214
	References	
16.	MEXICO	217
	Energy resources and market structure	219
	Prices, taxes and support mechanisms	
	Data documentation.	
	General notes	
	Consumer Support Estimate	
	References.	
17.	NETHERLANDS	225
	Energy resources and market structure	227
	Prices, taxes and support mechanisms	228
	Data documentation	228
	General notes	228
	Producer Support Estimate	228
	Consumer Support Estimate	229
	References	230
18.	NEW ZEALAND	235
	Energy resources and market structure	237
	Prices, taxes and support mechanisms	
	Data documentation	238
	General notes	238
	Producer Support Estimate	238
	Consumer Support Estimate	241
	General Services Support Estimate	
	References	
19.	NORWAY	249
	Energy resources and market structure	251
	Prices, taxes and support mechanisms	
	Data documentation.	
	General notes	
	Producer Support Estimate	
	Consumer Support Estimate	
	General Services Support Estimate	
	References.	

20.	POLAND	265
	Energy resources and market structure	267
	Prices, taxes and support mechanisms	
	Data documentation	269
	General notes	269
	Producer Support Estimate	
	Consumer Support Estimate	
	General Services Support Estimate	
	References	
21.	SPAIN	281
	Energy resources and market structure	283
	Prices, taxes and support mechanisms	284
	Data documentation	284
	General notes	284
	Producer Support Estimate	285
	Consumer Support Estimate	286
	General Services Support Estimate	287
	References	287
22.	SWEDEN	291
	Energy resources and market structure	293
	Prices, taxes and support mechanisms	294
	Data documentation.	
	General notes	294
	Producer Support Estimates	294
	Consumer Support Estimates	
	References	299
23.	TURKEY	305
	Energy resources and market structure	307
	Prices, taxes and support mechanisms	
	Data documentation	
	Producer Support Estimate	
	Consumer Support Estimate	
	References.	
24.	UNITED KINGDOM	
	Energy resources and market structure	
	Prices, taxes and support mechanisms	
	Data documentation	
	General notes	
	Producer Support Estimate	
	Consumer Support Estimate	
	General Services Support Estimate	
	References	326
25.	UNITED STATES	331
	Energy resources and market structure	333
	Prices, taxes and support mechanisms	

Data	a documentation	336
	General notes	336
	Producer Support Estimate	336
	Consumer Support Estimate	345
	General Services Support Estimate	352
	References	354
GLOSS	ARY	363
Sou	rces	367
Tables		
Table 1.1.	MFN tariffs applied by OECD countries on imported hydrocarbon fuels,	20
Table 1 Owe	as of 1 January 2011 MFN tariffs applied by OECD countries on imported solid fossil fuels,	20
1 ab te 1.25	as of 1 January 2011	20
Table 2.1.	Summary of fossil-fuel support to coal – Australia	
Table 2.1.	Summary of fossil-fuel support to coal – Australia	
Table 2.2.	Summary of fossil-fuel support to petroleum – Australia	
Table 2.3.	Summary of fossil-fuel support to natural gas – Austrana	
Table 3.1.	Summary of fossil-fuel support to petroleum – Belgium	
Table 3.2.	Summary of fossil-fuel support to coal – Canada	
Table 4.1.	Summary of fossil-fuel support to coal – Canada	
Table 4.2.	Summary of fossil-fuel support to petroleum – Canada	
Table 4.3.	Summary of fossil-fuel support to coal – France	
Table 6.1.	Summary of fossil-fuel support to eoar – France	
Table 6.2.	Summary of fossil-fuel support to petroleum – France	
Table 7.1.	Summary of fossil-fuel support to coal – Germany	
Table 7.1.	Summary of fossil-fuel support to petroleum – Germany	
Table 7.3.	Summary of fossil-fuel support to natural gas – Germany	
Table 8.1.	Summary of fossil-fuel support to coal – Hungary	
Table 8.2.	Summary of fossil-fuel support to petroleum – Hungary	
Table 8.3.	Summary of fossil-fuel support to natural gas – Hungary	
Table 10.1.	· · · · · · · · · · · · · · · · · · ·	
Table 11.1.	Summary of fossil-fuel support to petroleum – Israel	
Table 11.2.	Summary of fossil-fuel support to natural gas – Israel	
Table 12.1.	Summary of fossil-fuel support to petroleum – Italy	
Table 12.2.	Summary of fossil-fuel support to natural gas – Italy	
Table 13.1.	Energy-related taxes in Japan, 2001 and 2009	
Table 13.2.	Summary of fossil-fuel support to petroleum – Japan	
Table 13.3.	Summary of fossil-fuel support to natural gas – Japan	
Table 14.1.	Summary of fossil-fuel support to coal – Korea	
Table 14.2.	Summary of fossil-fuel support to petroleum – Korea	
Table 14.3.		
Table 16.1.	Summary of fossil-fuel support to petroleum – Mexico	
Table 17.1.	Summary of fossil-fuel support to petroleum – Netherlands	
Table 17.2.	Summary of fossil-fuel support to natural gas – Netherlands	
Table 18.1.	Summary of fossil-fuel support to petroleum – New Zealand	
Table 18.2.	Summary of fossil-fuel support to natural gas – New Zealand	
Table 19.1.	Summary of fossil-fuel support to coal – Norway	