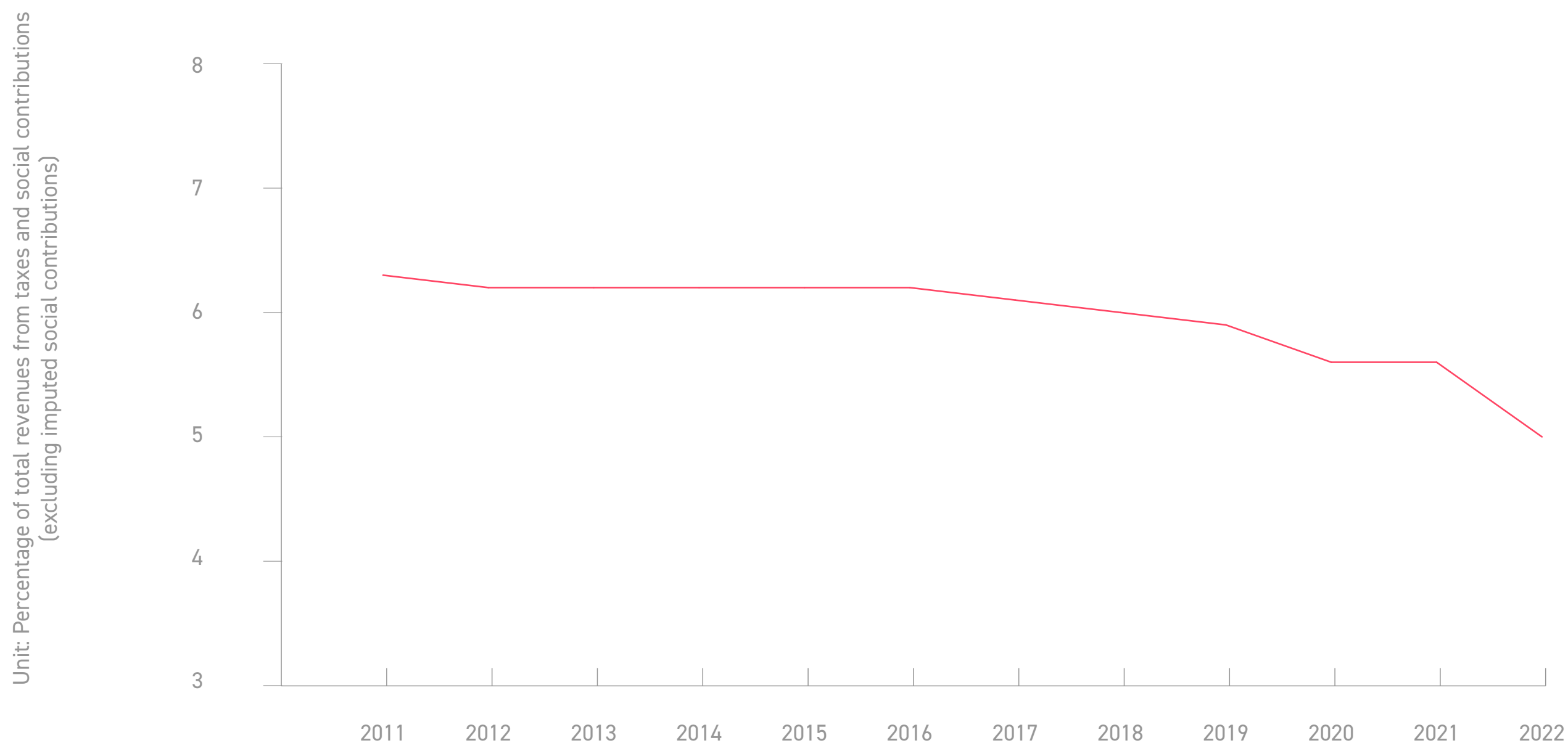


**FIG.08**

## EVOLUTION OF REVENUES FROM ENVIRONMENTAL TAX IN THE EU-27

Source: Eurostat



The environmental tax is a tax based on a physical unit (or a proxy of it) of something that has a proven specific negative impact on the environment. Since 2011, the share of environmental taxes of total tax revenues has been steadily declining as a result of environmental policies implemented by Member States and at EU level. This trend highlights the problem that effective environmental taxes could end up eroding the tax base in the long term.