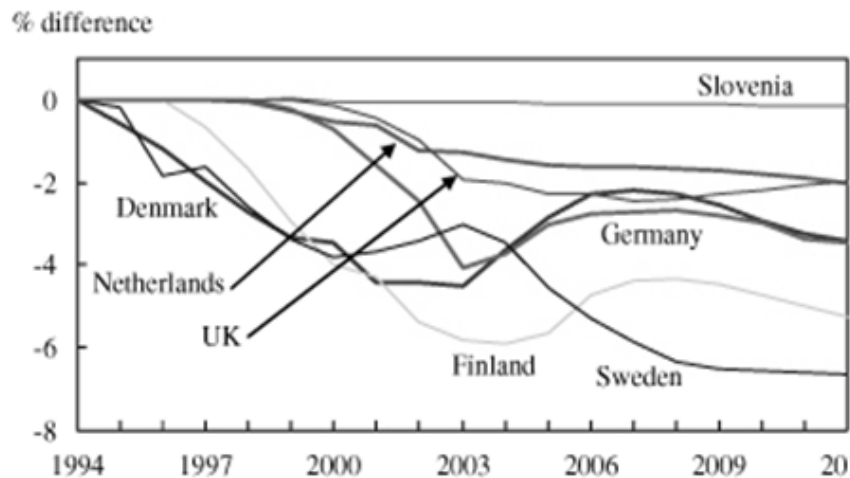


## What is the experience to date of ETR in Europe?

- Six EU countries have implemented ETRs: Denmark, Finland, Germany, Netherlands, Sweden, UK
- The outcomes – environmental and economic – have been broadly positive: energy demand and emissions are reduced; employment is increased; effects on GDP are very small
- Effects on industrial competitiveness have been minimal
- See Andersen, M.S. & Ekins, P. (Eds.) *Carbon Taxation: Lessons from Europe*, Oxford University Press, Oxford/New York, 2009

# Environmental and economic impacts of ETR 2007

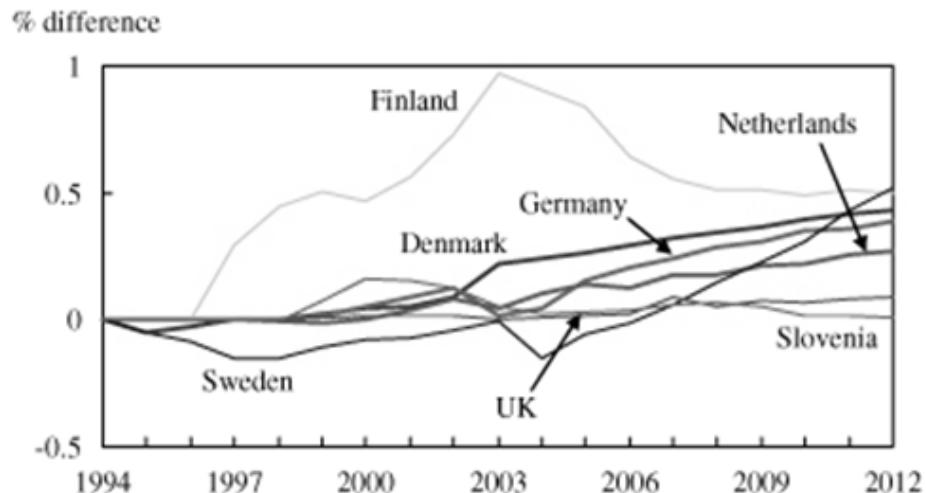
THE EFFECT OF ETR ON GHG EMISSIONS



Note(s) : % difference is the difference between the base case and the counterfactual reference case.

Source(s) : CE.

THE EFFECT OF ETR ON GDP

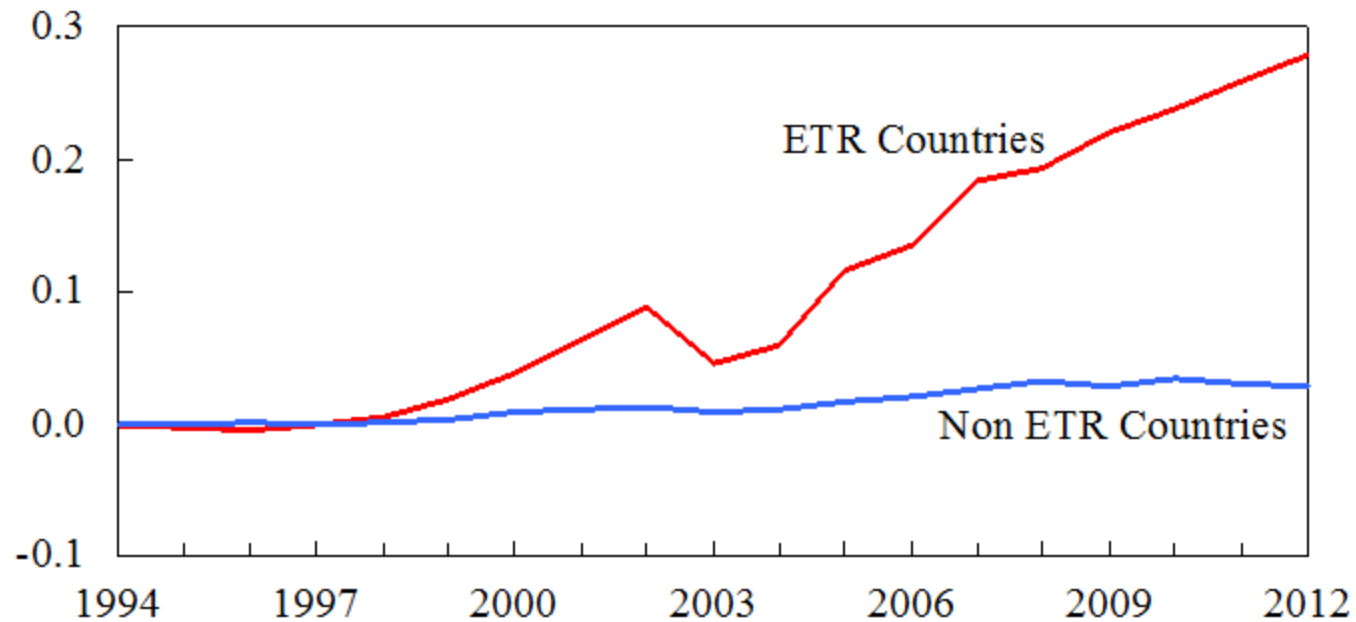


Note(s) : % difference is the difference between the base case and the counterfactual reference case.

Source(s) : CE.

## THE EFFECTS OF ETR: GDP IN ETR AND NON ETR COUNTRIES

% difference

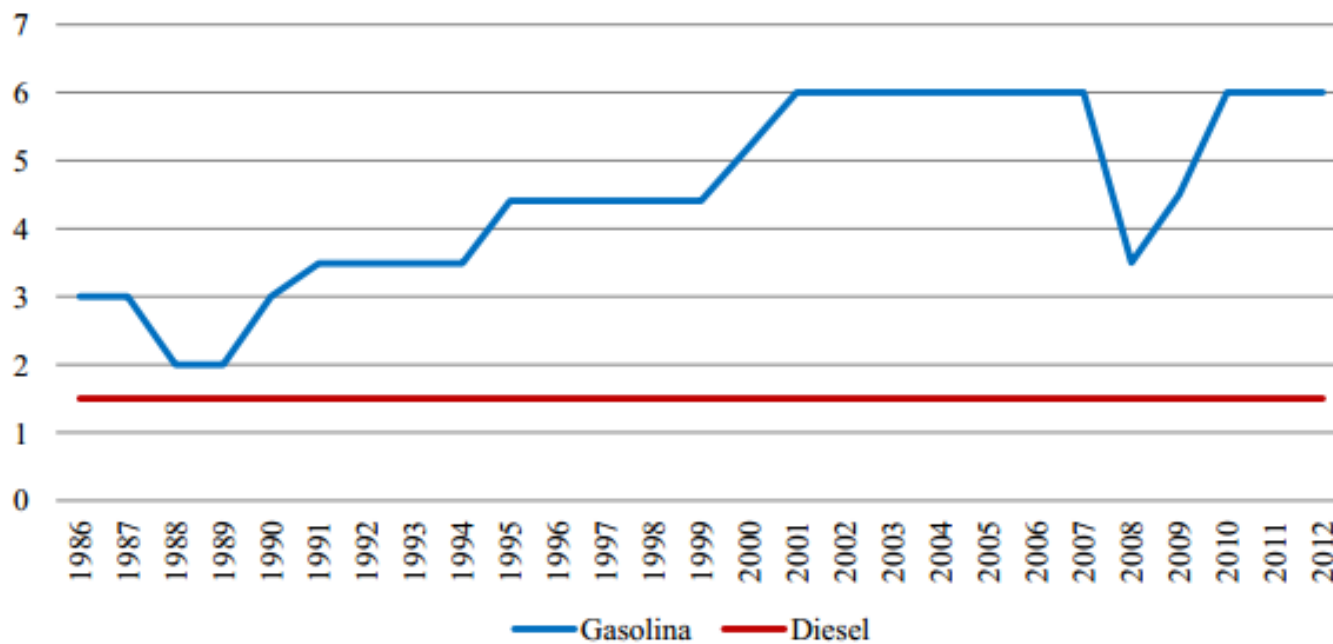


Note(s) : % difference is the difference between the base case and the counterfactual reference case.

Source(s) : CE.



### Evolución del impuesto específico a los combustibles, 1986-2012 (UTM por m3)

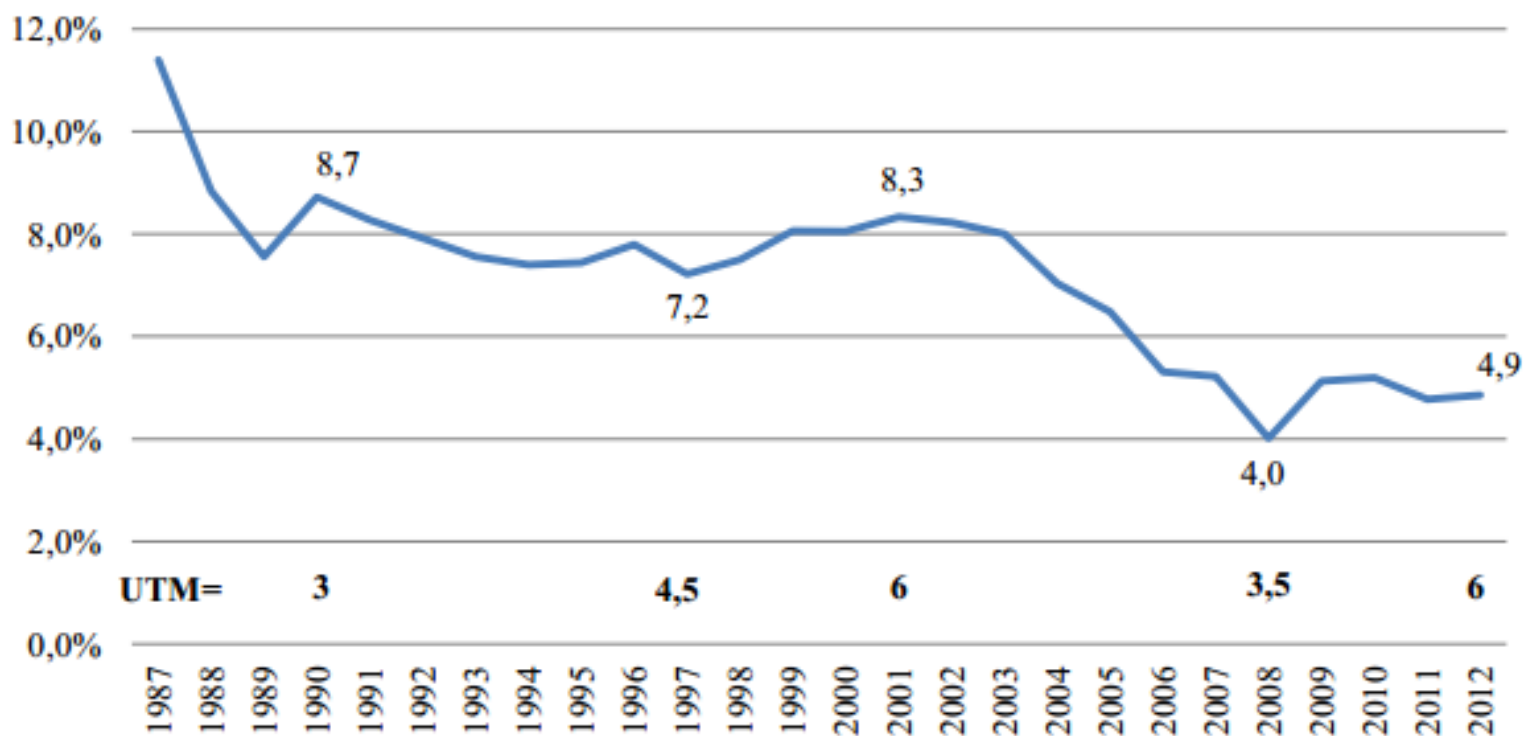


**Fuente:** Biblioteca del Congreso Nacional.

Los datos corresponden al impuesto específico a fines de cada año.

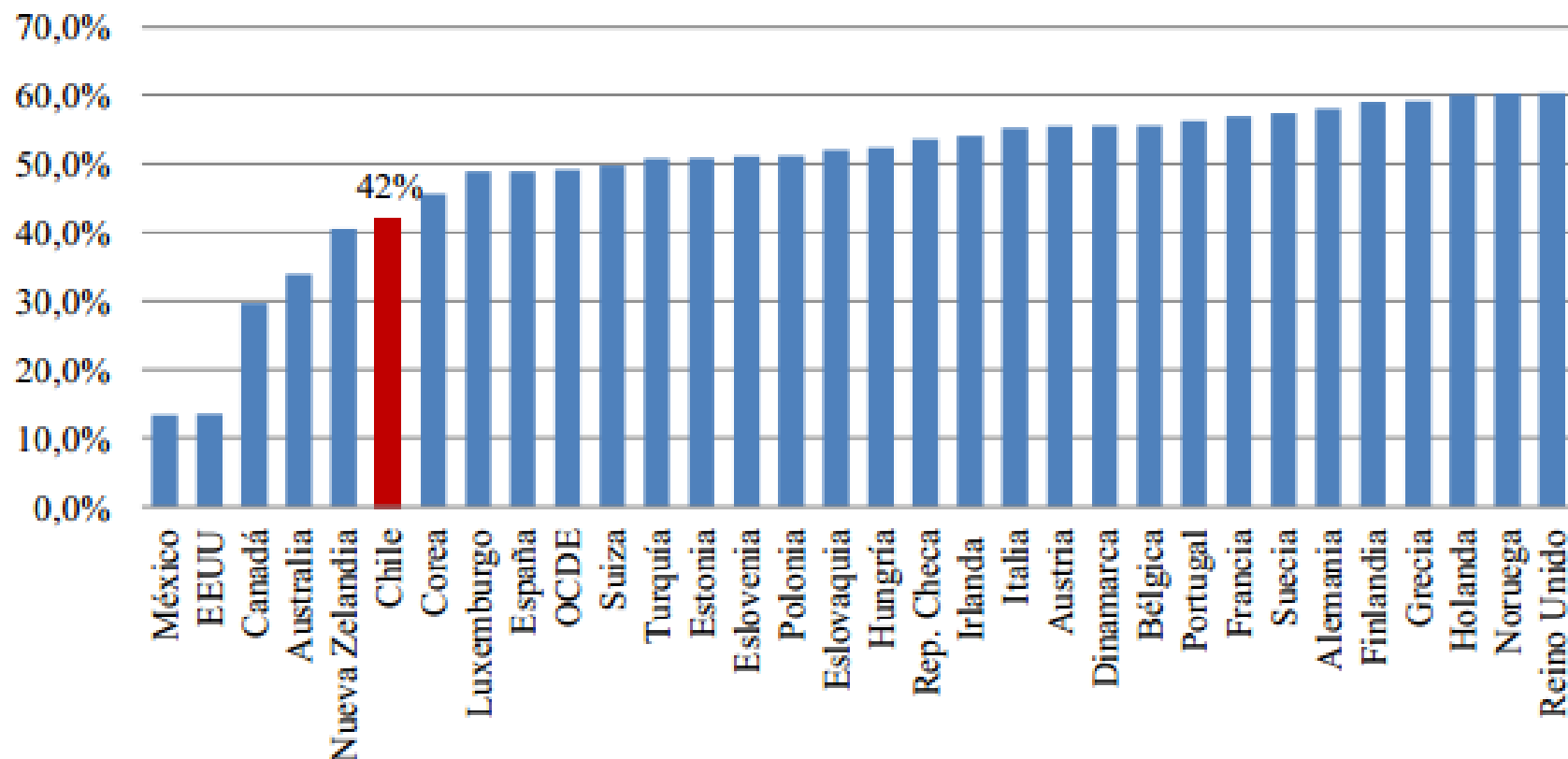


**Recaudación del impuesto específico a los combustibles, 1986-2012**  
(% de los ingresos tributarios totales netos en millones de pesos de cada año)



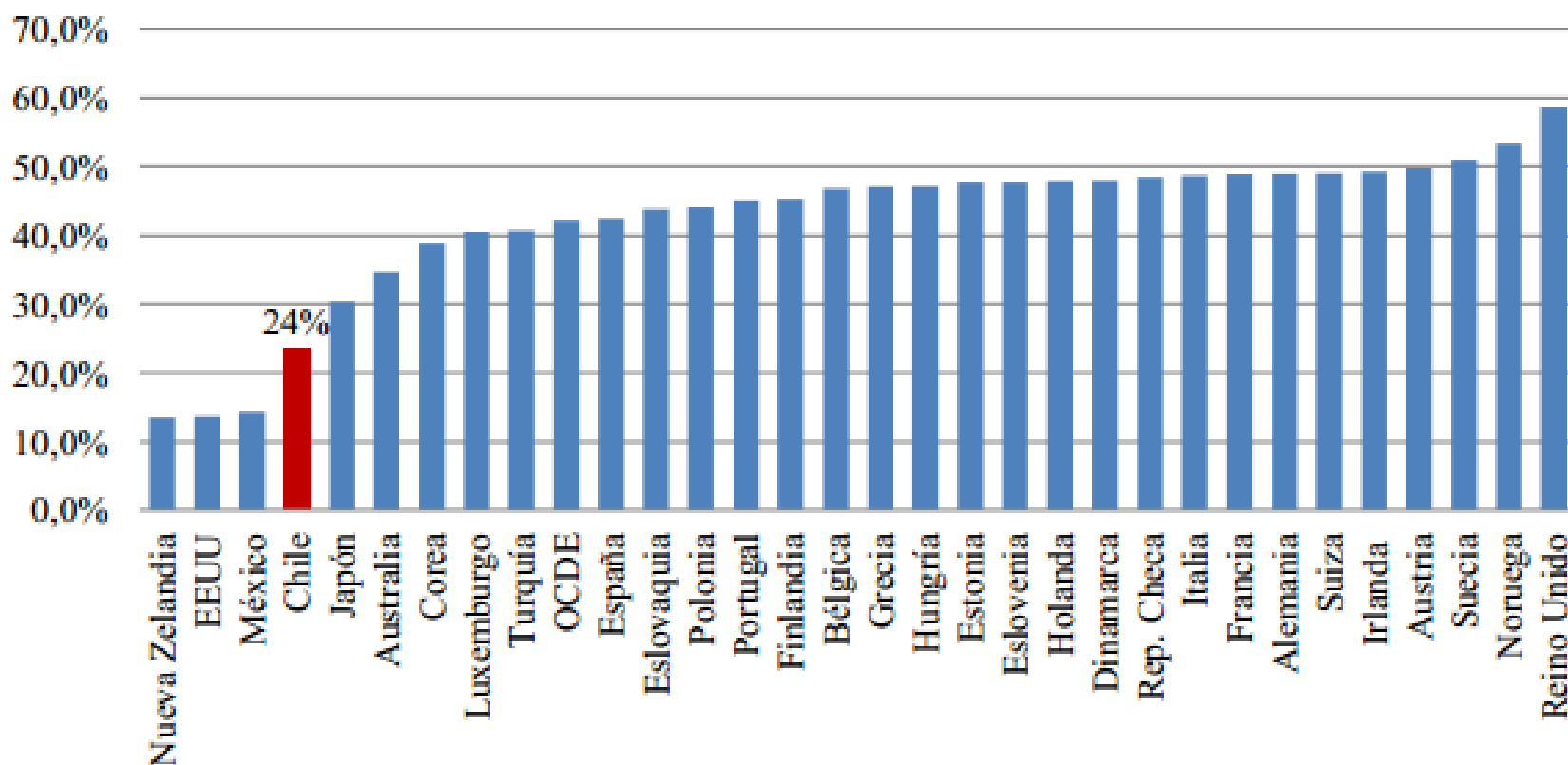
**Fuentes:** Cálculos del autor basados en DIPRES. Para 2012, las cifras son proyecciones. Los números insertos corresponden al porcentaje de los ingresos tributarios netos y al impuesto específico a las gasolinas en UTM/m<sup>3</sup> en diferentes periodos.

**OCDE: Impuesto específico a la gasolina, 2011**  
(% con respecto al precio final, US\$2011)



**Fuente:** Basado en datos de Energy International Agency (2012)

**Gráfico 5**  
**OCDE: Impuesto específico al diesel, 2011**  
 (% con respecto al precio final, US\$2011)



**Fuente:** Basado en datos de Energy International Agency (2012)