List of tables

1.1 Classification of principal support measures by budgetary effects and points of impact 9
1.2 A typology of the main technological strategies of environmental policy 17
2.1 Estimating the costs of sector subsidies 27
2.2 The costs of energy subsidies 28
2.3 Current subsidy rates in Russia and selected Central European countries 32
2.4 Water subsidies in selected OECD countries 36
2.5 Water subsidies and budgetary savings in developing countries 37
3.1 Federal environmental spending, 1992 budget 47
3.2 Green Scissors, 1995–98 52
3.3 Summary of Green Scissors '98 targets 52
3.4 Dirty Little Secrets targets 54
3A.1 Green Scissors '98 targets 59
4.1 Tax burden on production factors labour, capital and natural resources in Slovenia, 1992–97 64
4.2 Share of taxes on production factors against total taxes in Germany, 1970–2003 65
4.3 Expenditures benefiting production factors labour, capital and natural resources, 1992–97 66
4.4 Environmental expenditures in Slovenia, 1994–96 67
4.5 Investment in economic infrastructure, 1992–98 68
4.6 Increase in fuel tax price due to CO₂ tax 70
4.7 Planned excise duties on oil derivatives and other energy products 77
4.8 Summary of potentially environmentally damaging subsidies, 1995 79
5.1 Tax shifts in European countries 96
6.1 A survey of environmentally damaging tax allowances in the German tax system in 1995 115
7.1 Tax losses: shortfall of actual revenue from the German mineral oil tax compared to revenue from a reference tax, 1998 127
List of tables

7.2 Comparison of mineral oil tax exemptions, 1998, according to the Federal Subsidy Report and to the reference taxes proposed in this chapter 130
7.3 Long-term optimal structure of tax rates and reasons for short-term deviations 133
7.4 Kinds of energy subsidies 135
8.1 Fiscal and land-use goals 149
8.2 Tax rates on the basis of the current local Property Tax A 151
8.3 Tax rates on the basis of the current local Property Tax B 151
8.4 Potential effects of the land-use tax in the case of an individual private home 154
8.5 Costs of private parking 156
9.1 Waste management method as a percentage of the population in each region, 1993 171
9.2 Per capita waste management expenditure, 1993 172
9.3 Per capita waste management tax, 1993 173
9.4 Waste management tax as a percentage of waste management costs, 1993 173
11.1 Sectoral emissions of carbon dioxide in the EU 196
11.2 Energy consumption by sector and efficiency of energy use, old federal Länder 197
11.3 European car prices, before and after taxes 204
11.4 Composition of the Belgian car fleet, 1998–2010 207
11.5 Differences in energy costs over a ten-year period 209
12.1 Costs and benefits of the Forestry Plan 218
13.1 Environmental and health costs associated with intensive agriculture 235
13.2 Instruments available for the integration of policy in support of sustainable agriculture 237
14.1 Total area of the European Union and utilisation for agriculture 249
14.2 The top five countries in terms of ‘arable’ and ‘grassland’ dominance 249
14.3 Projected expenditure, European Union, by sector, 1999 and 2006 260
14.4 Bird species of conservation concern associated with extensively managed agricultural lands 261
15.1 Summary of rural farm household income in 1994–95 280
15A.1 Value of direct payments, broken down by decile of gross income 292
15A.2 Direct payments as percentages of gross income, broken down by decile 293
15A.3 Value of direct payments, broken down by farm type 294
xii

Greening the Budget

16.1 Criteria for contract awarding 308
17.1 Phases in the development and diffusion of a new technology 324
17.2 Technological impacts of cooperative procurement projects 327
17.3 Average values of ‘top ten’ fridges on the market 328