

**Table 7**  
**Carbon, CO<sub>2</sub>, or Related Taxes In OECD Member Countries**

Country	Tax In Original Units for Main Products	Tax \$/TC <sup>1</sup>	In	Fuels Covered	Effective Date	Exceptions	Effects on Fuel Prices	Comments
Finland	Mk 24.50 per TC	6.8		Fossil Fuels	1/1/90	<ul style="list-style-type: none"> <li>• Motor fuels</li> <li>• Products used as raw materials in industrial production</li> <li>• Fuels in overseas planes and vessels</li> </ul>	+1-2% for electricity, light fuel oil and natural gas +5-8% for coal, petrol and heavy fuel oil +10% diesel	1991 all fuels taxes increased by 5% except motor fuel which increased 20%.
Sweden	SKr 250 per t of CO <sub>2</sub>	166		Fossil fuels	1/1/91	<ul style="list-style-type: none"> <li>• Industrial sector</li> <li>• Electricity sector</li> <li>• International sea and air traffic</li> </ul>	With accompanying tax changes and drop in crude oil prices, gasoline and diesel remained roughly the same	Simultaneous major tax reform. Sulphur and nitrogen taxes are also in effect.
Norway	NKr 0.6/l petrol. NKr 0.3/l diesel and fuel oils. NKr 0.6/m <sup>3</sup> natural gas.	166 (petrol) 70 (diesel) 167 (natural gas)		Oil products and natural gas burned on Norwegian Continental Shelf	1/1/91	<ul style="list-style-type: none"> <li>• Fuels in international or domestic air travel</li> <li>• Coal used in energy-intensive industries</li> </ul>	+11-13% for petrol, diesel and light fuel oil +23% for heavy fuel oil	To be increased in 1992
Netherlands	Gld 0.31/hectolitre gasoline and kerosene Gld 0.34/hectolitre diesel/gas oil Gld 3.86/tonne heavy fuel oil Gld 3.06/tonne coal Gld 3.96/tonne LPG Gld 2.10/1 000 m <sup>3</sup> natural gas	Up to 3		Fossil fuels	1/2/90	None except non-energy uses	Minimal	In addition to a general environmental tax

TC = Tons of carbon.  
t = tonne.

Sources: Country submissions and the Global Environmental Change Report.

1. Based on first quarter 1991 exchange rates.