

## Questionnaire manual: Environmental protection expenditures of enterprises

Questionnaire code: 10022020

Submitted in: 20.02.2020, data about 2019

Periodicity: Annual

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Statistics Estonia guarantees the full protection of data submitted.

The questionnaire is used to collect data on environmental protection expenditures and receipts (statistical activity Environmental protection expenditure). The reports prepared on the basis of collected data provide information on the environmental services and goods provided and used in Estonia and indicate how environmental protection activities are financed.

Statistics prepared on the basis of the annually collected data is available in the statistical database at the Statistics Estonia website: Environment.

The data on environmental protection expenditures are collected in accordance with the REGULATION No 295/2008 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL. According to the Regulation, submission of the data to Eurostat is compulsory for Estonia.

Please make sure that you enter data in the correct cell. If you enter alphabetical characters in a number field, a corresponding error message is displayed. In the case of some fields, logic (arithmetic) checks have been applied to prevent data entry mistakes. If there is a conflict in the entered data or they conflict with pre-filled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

To submit the questionnaire, click the button „Check“, which applies inter-table checks. Once you have corrected the possible errors, click the button „Confirm“.

### DATA COLLECTED WITH THE QUESTIONNAIRE

#### Table 1. ENVIRONMENTAL PROTECTION INVESTMENTS, EUROS

Investments in integrated technologies (pollution prevention investments) – capital expenditures on new technologies, equipment, materials, fuels, etc. which are designed to prevent or reduce the amount of pollution created in the production process. Investments for the purpose other than reduction of pollution (e.g. technical, economical etc.) are not included here. End-of-pipe (pollution treatment) investments – capital expenditure on equipment and technologies designed to prevent or reduce pollution and waste created in the production process from getting into the environment and to monitor the pollution created in the production process.

To enter the data, click Add table row. If the data has been entered in the window, click Add row to the table row; to close the page, click Close. To change an already entered and saved row, click on the corresponding row number in the first column – a data correction window opens.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 / 1	Environmental protection investments – activity *	ENV_1_ R1_1	Environmental activity in which the investment was made.	Keskkonnakaitse tegevusalade klassifikaator 2000	
1 / 2	Environmental protection investments – type of investment *	ENV_1_ R1_2	Type of end-of-pipe investment or investment in integrated technologies.	Keskonna investeringu liik 2009	
1 / 3	Environmental protection investments – source of financing *	ENV_1_ R1_3	Source of financing.	finantseerimisallikad	
1 / 4	Environmental protection investments – sum *	ENV_1_ R1_4	In the sum of end-of-pipe investments, indicate the acquisition cost of the end-of-pipe equipment or technology in euros. The sum of investments in integrated technologies includes: 1) In case of substitution of old technology with a new more environment-friendly technology, the difference in cost of new and old technology; 2) In case of modification of existing technology, only the part of investment made for environmental protection.	Positive real number (0,2)	

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1 / 5	Environmental protection investments – description of the investment *	ENV_1_R1_5	Detailed description of the investment – what kind of equipment, mechanism, structure, etc. was purchased.	Text	
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### Table 2. INTERNAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION AND PAYMENTS FOR ENVIRONMENTAL PROTECTION SERVICES, EUROS

To enter the data, click Add table row. If the data has been entered in the window, click Add row to the table row; to close the page, click Close. To change an already entered and saved row, click on the corresponding row number in the first column – a data correction window opens.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 / 1	Environmental protection expenditure – type of expenditure *	ENV_5_R1_1	Type of environmental protection expenditure according to the given list.	Keskkonnakaitse kulutused ja maksed	
1 / 2	Environmental protection expenditure – activity *	ENV_5_R1_2	Classification of the environmental activity.	Keskkonnakaitse tegevusalade klassifikaator 2000	
1 / 3	Environmental protection expenditure – sum *	ENV_5_R1_3	Sum of internal current expenditure or payment for environmental protection activity (euros).	Positive real number (0,2)	
1 / 4	Environmental protection expenditure – description *	ENV_5_R1_4	Specification of the environmental protection expenditure.	Text	

### Table 3. RECEIPTS FROM ENVIRONMENTAL BY-PRODUCTS, EUROS

Description (for example: receipts from selling scrap metal, wood waste, packaging waste (glass packages), recycled industrial waste, and for energy from burning waste, etc.).

To enter the data, click Add table row. If the data has been entered in the window, click Add row to the table row; to close the page, click Close. To change an already entered and saved row, click on the corresponding row number in the first column – a data correction window opens.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/ classification name	You need not fill in the value: period, economic activity
1 / 1	Receipts from environmental by-products – activity *	ENV_42_R1_1	Receipts from selling by-products of pollution reduction activities according to the activity.	Keskkonnakaitse tegevusalade klassifikaator 2000	
1 / 2	Receipts from environmental by-products – sum *	ENV_42_R1_2	Receipts from selling by-products of pollution reduction activities, in euros.	Positive real number (0,2)	
1 / 3	Receipts from environmental by-products – description *	ENV_42_R1_3	Specification of the receipts from selling by-products of pollution reduction activities.	Text	

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**Table 4. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE**

Please estimate how much time you spent on filling out the questionnaire (incl. time spent on reading the instructions, collecting and preparing data). Record the total time spent by all employees.

Row code/ column code	Name of variable * - mandatory	Code of variable	Explanation	Type of data (number of decimals) or list/classification name	You need not fill in the value: period, economic activity
/	Number of hours spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGTU NDI	Number of hours spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing the necessary data.	Positive integer	
/	Number of minutes spent on completing the questionnaire and collecting and preparing the necessary data	TAITMIS EAEGMI NUTIT	Number of minutes spent by all employees on completing the questionnaire. The time spent on completing the questionnaire includes the time spent on reviewing instructions, collecting and preparing data. Permitted value range 0-59.	Positive integer	

### LISTS / CLASSIFICATIONS

Name of the list/classification: **Keskkonnakaitse tegevusalade klassifikaator 2000**

Item code	Item name	Unit of measurement	Clarification
1	Protection of ambient air and climate		Protection of ambient air and climate comprises measures and activities aimed at the reduction of emissions into the ambient air or ambient concentrations of air pollutants as well as to measures and activities aimed at the control of emissions of greenhouse gases and gases that adversely affect the stratospheric ozone layer. Excluded are measures undertaken for cost saving reasons (e.g. energy saving).
2	Wastewater management		Wastewater management comprises activities and measures aimed at the prevention of pollution of surface water through the reduction of the release of wastewater into inland surface water and seawater. It includes the collection and treatment of wastewater including monitoring and regulation activities. Septic tanks are also included. Excluded are actions and activities aimed at the protection of groundwater from pollutant infiltration and the cleaning up of water bodies after pollution (see CEPA 4). Wastewater is defined as water that is of no further immediate value for the purpose for which it was used or in the pursuit of which it was produced because of quality, quantity, or time of its occurrence.
3	Waste management		Waste management refers to activities and measures aimed at the prevention of the generation of waste and the reduction of its harmful effect on the environment. Includes the collection and treatment of waste, including monitoring and regulation activities. It also includes recycling and composting, the collection and treatment of low level radioactive waste, street cleaning and the collection of public litter. Waste are materials that are not prime products (that is, products made for the market) for which the generator has no further use for own purposes of production, transformation, or consumption, and which he wants to dispose of. Wastes may be generated during the extraction of raw materials, during the processing of raw materials to intermediate and final products, during the consumption of final products, and during any other human activity. Residuals recycled or reused at the place of generation are excluded. Also excluded are waste

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			<p>materials that are directly discharged into ambient water or air.</p> <p>Hazardous waste is waste that due to its toxic, infectious, radioactive, flammable or other character defined by the legislator poses a substantial actual or potential hazard to human health or living organisms. For the purposes of this definition, "hazardous waste" comprises for each country all those materials and products which are considered to be hazardous in accordance with that country's practices. Low level radioactive waste is included, whereas other radioactive waste is excluded (see CEPA 7).</p> <p>Low level radioactive waste is waste that, because of its low radionuclide content, does not require shielding during normal handling and transportation.</p> <p><b>TREATMENT AND DISPOSAL OF WASTE</b></p> <p>Treatment of waste refers to any process designed to change the physical, chemical, or biological character or composition of any waste to neutralise it, render it non-hazardous, safer for transport, amenable for recovery or storage, or to reduce it in volume. A particular waste may undergo more than one treatment process.</p> <p>Composting and recycling activities for the purpose of environmental protection are included. Often composting is a waste treatment method and the resulting compost provided free of charge or at a very low price. The manufacture of compost classified in division 24 of ISIC/NACE (Manufacture of fertilisers and nitrogen compounds) is excluded.</p> <p>Division 37 of ISIC/NACE defines recycling as "the processing of waste, scraps whether or not used, into a form feasible to be transformed in new raw materials. Typical is that, in terms of commodities, both input and output consist of waste and scrap, the input being sorted or unsorted but always unfit for further direct use in an industrial process whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical". The main purpose of activities classified in division 37 of ISIC/NACE is the manufacture of secondary raw materials but there may be important secondary waste management activities.</p> <p>Compost and secondary raw materials (as well as products made of secondary raw materials) are not considered environmental protection products. Their use is excluded.</p> <p>Disposal of waste is the final deposition of waste on or underground in controlled or uncontrolled fashion, in accordance with the sanitary, environmental or security requirements.</p>
4	Protection and remediation of soil, groundwater and surface water		<p>Protection and remediation of soil, groundwater and surface water refers to measures and activities aimed at the prevention of pollutant infiltration, cleaning up of soils and water bodies and the protection of soil from erosion and other physical degradation as well as from salinisation. Monitoring, control of soil and groundwater pollution is included.</p> <p>Excluded are wastewater management activities (see CEPA 2), as well as activities aimed at the protection of biodiversity and landscape (see CEPA 6).</p>
5	Noise and vibration abatement (excluding workplace protection)		<p>Noise and vibration abatement refers to measures and activities aimed at the control, reduction and abatement of industrial and transport noise and vibration. Activities for the abatement of neighbourhood noise (soundproofing of dancing halls, etc.) as well as activities for the abatement of noise in places frequented by the public (swimming pools, etc.), in schools, etc., are included.</p> <p>Excluded is the abatement of noise and vibration for purposes of protection at the workplace.</p>
6	Protection of biodiversity and landscapes		<p>Protection of biodiversity and landscape refers to measures and activities aimed at the protection and rehabilitation of fauna and flora species, ecosystems and habitats as well as the protection and rehabilitation of natural and semi-natural landscapes. The separation between 'biodiversity' and 'landscape' protection may not always be practical. For example, maintaining or establishing certain landscape types, biotopes, eco-zones and related issues (hedgerows, lines of trees to re-</p>

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			<p>establish 'natural corridors') have a clear link to biodiversity preservation.</p> <p>Excluded is the protection and rehabilitation of historic monuments or predominantly built-up landscapes, the control of weed for agricultural purposes as well as the protection of forests against forests fire when this predominantly responds to economic reasons. The establishment and maintenance of green spaces along roads and recreational structures (e.g. golf courses, other sports facilities) are also excluded.</p> <p>Actions and expenditure related to urban parks and gardens would not normally be included but may be related in some cases to biodiversity – in such cases the activities and expenditure should be included.</p>
7	Protection against radiation (excluding external safety)		<p>Protection against radiation refers to activities and measures aimed at the reduction or elimination of the negative consequences of radiation emitted from any source. Included is the handling, transportation and treatment of high level radioactive waste, i.e. waste that, because of its high radionuclide content, requires shielding during normal handling and transportation. Excluded are activities and measures related to the prevention of technological hazards (e.g. external safety of nuclear power plants), as well as protection measures taken at workplaces. Also excluded are activities related to collection and treatment of low-level radioactive waste (see CEPA 3).</p> <p><b>DEFINITION OF RADIOACTIVE WASTE</b></p> <p>Any material that contains or is contaminated with radionuclides at concentrations or radioactivity levels greater than the "exempt quantities" established by the competent authorities, and for which no use is foreseen. Radioactive wastes are produced at nuclear power plants and at associated nuclear fuel cycle facilities as well as through other uses of radioactive material, for example, the use of radionuclides in hospitals and research establishments. Other important wastes are those from mining and milling of uranium and from the reprocessing of spent fuel.</p>
8	Research and development		<p>Research and development (R&amp;D) comprises creative work undertaken on a systematic basis in order to increase the stock of knowledge and the use of this knowledge to devise new applications (see Frascati manual, OECD 1994) in the field of environmental protection. The class regroups all R&amp;D activities and expenditure oriented towards environmental protection: identification and analysis of sources of pollution, mechanisms of dispersion of pollutants in the environment as well as their effects on human beings, the species and the biosphere. This heading covers R&amp;D for the prevention and elimination of all forms of pollution, as well as R&amp;D oriented towards equipment and instruments of pollution measurement and analysis. When separable all R&amp;D activities even when referring to a specific class have to be classified under this position.</p> <p>Environmental R&amp;D is further classified in accordance with the 1993 NABS (Nomenclature for the Analysis and Comparison of Scientific Programmes and Budgets, Eurostat 1994).</p> <p>Excluded are R&amp;D activities related to the management of natural resources.</p>
9	Other environmental protection activities		<p>Other environmental protection activities refers to all environmental protection activities which take the form of general environmental administration and management activities or training or teaching activities specifically oriented towards environmental protection or which consist of public information, when they are not classified elsewhere in CEPA. It also includes activities leading to indivisible expenditure, as well as activities not elsewhere classified.</p>

Name of the list/classification: **Keskkonna investeeringu liik 2009**

Item code	Item name	Unit of measurement	Clarification
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		measurement	
1	End-of-pipe investments		
2	Investments in integrated technologies		

Name of the list/classification: **finantseerimisallikad**

Item code	Item name	Unit of measurement	Clarification
13	National budget		
14	Municipal budget		
15	Enterprise resource		
16	Foreign capital		
17	Bank loan		
18	Environmental Investment Centre (KIK)		