

## Questionnaire manual: Environmental protection expenditures of enterprises

Questionnaire code: 10022025

Submitted in: 20.02.2025, data about 2024

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.

eSTAT (<https://estat.stat.ee/>) is for data submission.

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 prefilled data, an error message appears when the table is checked. In the case of errors, review the data carefully and make corrections.

After correcting the data, save changes and check the questionnaire again. If there are no more mistakes, confirm and submit the data by clicking "Confirm" on the last page of the questionnaire. You will be displayed a message that the data have been submitted successfully. If you have any questions, please contact Statistics Estonia's customer service either by phone at +372 625 9300 (Mon–Thu 8:30–16:30, Fri 8:30–15:30) or by e-mail at klienditugi@stat.ee.

### DATA COLLECTED WITH THE QUESTIONNAIRE

**Table 1. ENVIRONMENTAL PROTECTION INVESTMENTS, EUROS (Click on the table name to access additional information about the table.)**

Inv. in integrated technologies – capital expenditures on new technologies, equipment, materials, fuels, etc. to reduce the amount of pollutants and waste created in the production process. End-of-pipe inv. – capital expenditure on equipment and technologies to prevent or reduce pollutants and waste created in the production process from entering the environment and to monitor the pollutants created. Columns 1, 2, and 4 in Table 1 are prefilled if you received support from the Environmental Investment Centre last year. Please add the sum of support that was used in the reference period. If the enterprise did not make investments in the prefilled project during the reference period, delete the prefilled row and add actual investments made during the reference period. The list of environmental activities is updated from 2025, we ask to show also investments made for renewable energy, energy efficiency and electric vehicles.

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 activity in which the investment was made *	ENV_1_R1_1	Environmental activity in which the investment was made.	Keskkonnaja kliimakaitse tegevusalade loend 12L	
1 / 2	Environmental protection investments – type of investment *	ENV_1_R1_2	Investments in integrated technologies – capital expenditures on new technologies, equipment, materials, fuels, etc. designed to reduce the amount of pollutants and waste created in the production process. Investments made for purposes other than for the reduction of environmental pollution (e.g. technical, financial, etc.) are not indicated here. End-of-pipe (pollution treatment) investments – capital expenditures on equipment and technologies designed to prevent or reduce the release of pollutants and waste created in the production process into the environment and to monitor the pollutants created in the production process.	Keskkonna investeeringu liik 2009	

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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 <u>environmental protection</u> .	Positive real number (0,2)	
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	

**Table 2. INTERNAL CURRENT EXPENDITURE ON ENVIRONMENTAL PROTECTION AND PAYMENTS FOR ENVIRONMENTAL PROTECTION SERVICES, EUROS (Click on the table name to access additional information about the table.)**

In the expenditures table (Table 2), the description of the expenditure made in the last reporting period and the environmental protection activity are pre-filled. Add the expenditure amount and the missing environmental protection expenditures. Expenditures are expenses incurred in-house (e.g. wages and salaries, equipment), payments refer to services purchased from other enterprises (e.g. wastewater management and waste management). It is not necessary to provide pollution and resource charges.

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	Environmental protection expenditure – expenditure type shows respondent's current expenditure on environmental protection. A distinction is made between internal current expenditure and payments for environmental protection services (environmental services purchased from other enterprises). Internal current expenditure includes, for example, costs on labour, energy, material, repairs, etc.; rental, lease and insurance of environmental protection equipment; measuring and monitoring pollution level; environmental training; establishing an information system; preparing licence applications. Payments to other enterprises are, for example, fees for refuse collection, waste handling, effluent treatment and sewerage, purchased environmental consultations and training, environmental impact assessment, laboratory analyses related to the environment, etc.	Keskkonnakaitse kulutused ja maksed	
1 / 2	Environmental protection expenditure – environmental protection 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. TIME SPENT ON FILLING OUT THE QUESTIONNAIRE (incl. for preparing the data)**

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.

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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	

Table Y2. Overall assessment on the questionnaire

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
/	Overall assessment on the ease of completing the questionnaire	TAGASI SY_1		rahulolu_vaga_lihtne_vaga_keeruline_5L	

Table Y3. Suggestions and comments

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
/	Suggestions and comments	TAGASI S_TESS T		Text	

LISTS / CLASSIFICATIONS

Name of the list/classification: Keskkonnakaitse kulutused ja maksed

Item code	Item name	Unit of measurement	Clarification
1	Internal current expenditures		
11	Internal current expenditures on repair, energy, maintenance, leasing, insurance etc of environmental equipment/device		
12	Internal current expenditures on environmental specialist		
13	Internal current expenditures on wastewater management (except payments for the service)		
14	Internal current expenditures on waste management (except payments for the service)		
15	Internal current expenditures on other environmental material or activity (except		

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	payments for the service)		
16	Internal current expenditures on measuring, control, monitoring (except payments for the service)		
2	Payments		
21	Payments for wastewater treatment service		
22	Payments for waste treatment service		
23	Payments for environmental trainings, consultations		
24	Payments for environmental impact assessment		
25	Payments for environmental analyses, monitoring		
26	Payments for environmental research and development		
27	Payments for other environmental services		

Name of the list/classification: Keskonna- ja kliimakaitse tegevusalade loend 12L

Item code	Item name	Unit of measurement	Clarification
01	Air pollution protection		
02	Wastewater management		
03	Waste management		
04	Protection of soil, groundwater and surface water		
05	Protection against noise and vibration		
06	Biodiversity and landscape protection		
07	Protection against radiation		
08	Research and development activity		
10	Renewable energy		
11	Energy saving/energy efficiency		
12	Electric vehicles		
99	Other environmental protection activity		

Name of the list/classification: Keskonnakaitse 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,

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			<p>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 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>

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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-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</p>



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			indivisible expenditure, as well as activities not elsewhere classified.
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Name of the list/classification: Keskkonna investeeringu liik 2009

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