



**Regional study about the identification of
regulatory relief/promotional incentives best
practices to promote EMAS**

**Region *[insert here the name of the
country/region]***

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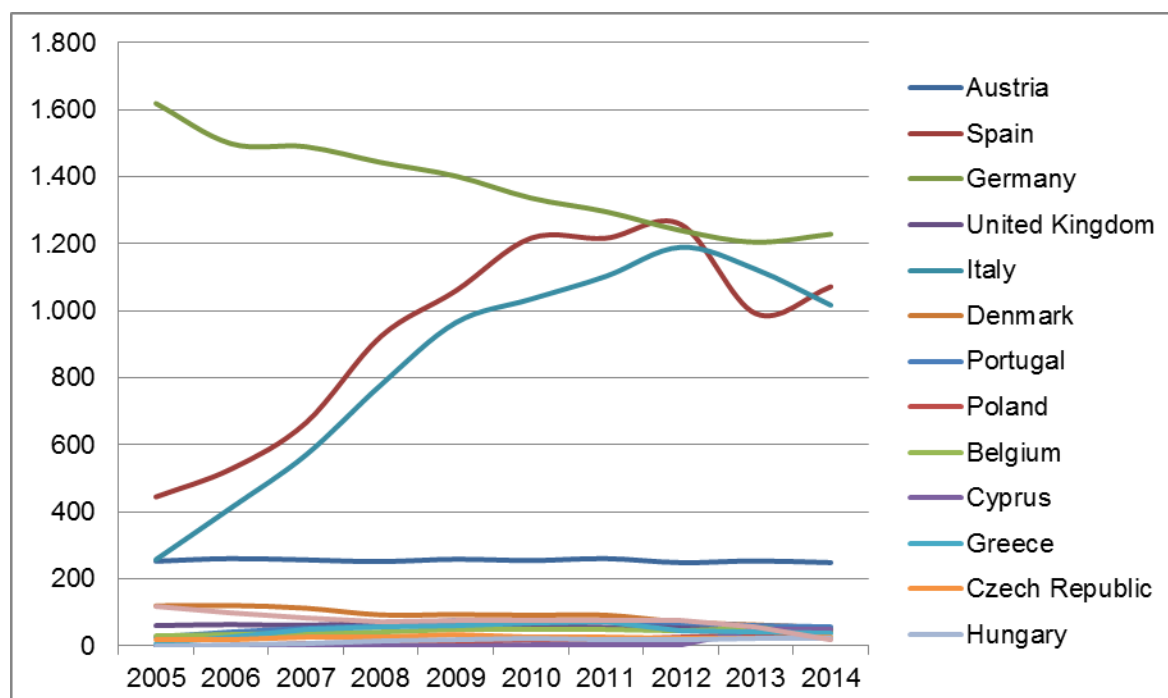
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1. Introduction: EMAS in Italy

Italy is one of the main countries in Europe with the highest number of EMAS registrations, even if in the last few years (in 2013 and 2014¹) the number of certified EMAS organisations at EU level has been decreasing. In Italy there was an increasing number of registrations until 2012, then a decrease has been observed in 2013 and 2014.

The following figure refers to the EMAS trend in some EU Member States, where it is also shown the Italy trend.

Figure 1 Trend of the number of EMAS organisations in some EU countries (2005-2014)².



According to the EU EMAS Register³, the current number of EMAS organisations in Italy is 915, while the number of EMAS sites is 5748 (year 2017). The Italian regions with more EMAS organisations are Lombardy, Emilia Romagna, Tuscany, Trentino Alto Adige and Piedmont (ISPRA, 2016).

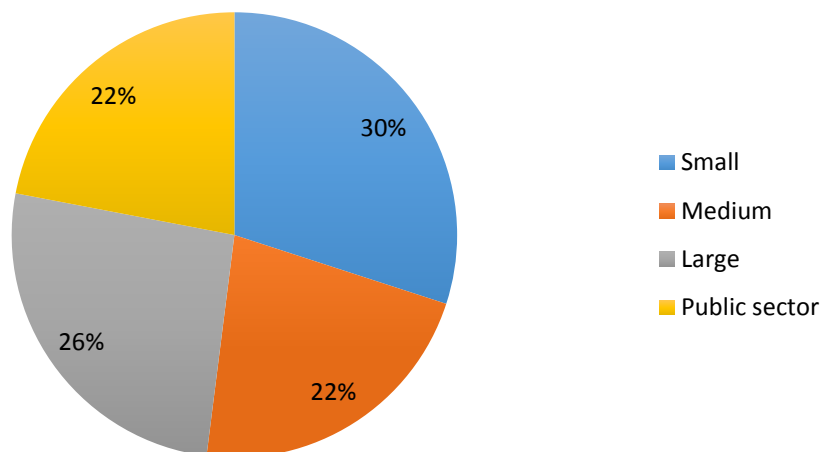
The economic activities where EMAS is more diffused include waste, public administration, and energy sectors. Regarding the size of EMAS organisations, the following figure shows that there are not huge differences in the number of registrations among small, medium and large companies.

¹ EU EMAS Register

² Source: EU EMAS Register; German national EMAS register.

³ <http://ec.europa.eu/environment/emas/register/reports/reports.do>

Figure 2 EMAS registrations according to the organisations size⁴.



In Italy, a number of key stakeholders are involved in EMAS. One of them is the National EMAS Committee, having the function of National Competent Body for EMAS. ISPRA – Institute for the Environmental Protection and Research- is the national body that provides a technical support to the EMAS Committee. The environmental verifier, that has obtained the accreditation, is involved in verification and validation according to the EMAS Regulation. Another key actor is the competent authority –identified by Member States- that investigates any breaches of law dealing with the environment. In Italy the competent authority is ARPA- the Regional Agency for the Environmental Protection. Certainly also EMAS organisations are key stakeholders of this important environmental scheme.

Some of the above-identified stakeholders have carried out a number of initiatives for EMAS promotion. For example, the national Competent Body is responsible of periodical EMAS Newsletters, that are available on the Competent Body’s website⁵. Newsletters include a lot of news and information for EMAS promotion. Examples of information are tips for EMAS organisations, the description of some relevant experiences of EMAS organisations and public administrations, examples of best practices, information on technical documents on EMAS, etc.

Some of the Italian EMAS organisations have achieved eminent recognition within the scheme, as the EU EMAS Award. Every two years, as defined by the European Commission, there is the EMAS Award event, having the aim to reward some EMAS organisations for good results they achieve. In the last EMAS Award in the year 2015, two Italian organisations have been among nominees for the Award, one private large company and one municipality. In the 2012 edition of EMAS Award a small organisation (a municipality of central Italy) was among winners. In the 2010 and 2008 editions two Italian small organisations also achieved this important award.

⁴ ISPRA, 2016.

⁵ <http://www.isprambiente.gov.it/it/certificazioni/news/newsletter-emas-1>

2. EMAS regulatory relief and promotional incentives measures

Regulatory reliefs and promotional incentives are important tools to support EMAS organisations. The attention towards this kind of instrument is increasing both at the EU and national level. For example, the EU Commission paid a specific attention to the results of the BRAVE project (Better Regulation Aimed at Valorising EMAS), a EU funded project under the LIFE programme, where Scuola Superiore di Studi Universitari e di Perfezionamento Sant'Annawas the Lead Partner. The BRAVE project had the aim to identify and promote regulatory reliefs and incentives for EMAS organisations. Some of the proposals have been also implemented within legislation. Project's partners elaborated a high number of regulatory reliefs and incentives proposals at EU, national and regional level. The National Competent Body in Italia also paid attention to BRAVE results, through a specific dedicated section in the website⁶. Moreover, the National Competent Body made available some information on existing regulatory reliefs and promotional incentives for EMAS organisations in the website⁷.

For the purpose of the ENHANCE project we take into account a number of categories of regulatory reliefs and promotional incentives:

- *Fast-track permits/simplification in the application:*

Much of the environmental information and documentation required for permit applications is already produced as part of the EMSs, such as EMAS. This environmental data and information is continuously monitored, update and third party verified. This category is referred to the possible use of EMAS documents in the request of a permit or a reduction of the ordinary time needed to issue a permit.

- *Extension of validity of permits/authorizations:*

Drawing from the assumption that EMAS registered companies have a superior environmental performance and reliable monitoring system of their environmental impacts, competent authorities may provide for an extension of the validity period of released permits and authorizations.

- *Reduced reporting and monitoring requirements:*

If an EMAS registered company can boast a positive record of compliance with environmental legislation or can demonstrate a better environmental performance over a certain period of time, then the enforcement authorities may require less information for verification activities, and less frequently. Furthermore, the implementation of EMAS by firms offers public administrations the opportunity to make advantageous use of all the data and information contained in the Environmental Statement. To specify, the report provides the competent authorities with a full set of data to be used for their own reporting and/or monitoring activities, thus easing their work by avoiding duplication of tasks.

⁶ <http://www.isprambiente.gov.it/it/certificazioni/emas/documentazione/progetto-brave-1>

⁷ <http://www.isprambiente.gov.it/it/certificazioni/emas/semplificazioni-ed-agevolazioni/semplificazioni-normative>

▪ *Reduced inspections frequencies:*

In a context of scarce resources for enforcement activities (controls and inspections) by competent authorities, EMAS registered companies may be subject to fewer controls and/or inspections given that the implementation of EMAS has, as essential requirement, the compliance with environmental legislation.

▪ *Self-declaration in the procedure of extension of a permit:*

Self-declaration recognised in the procedure of extension of a permission for EMAS organizations, if properly designed and in accordance with European legislation on State aid, may constitute an effective administrative simplification to foster the participation of organizations (especially SMEs) in voluntary schemes.

▪ *Self-declaration in the procedure of achieving a new permit:*

Self-declaration recognised in the procedure of achieving new permit for EMAS organizations, if properly designed and in accordance with European legislation on State aid, may constitute an effective administrative simplification to foster the participation of organizations (especially SMEs) in voluntary schemes.

▪ *Modification in the scope of a permit:*

This category refers to the increase of thresholds that determine specific scopes of legislations. An example is the thresholds established for the Environmental Impact Assessment regulation. It exists some cases where these thresholds have been increased for EMAS organisations.

▪ *Green Public Procurement:*

Integrating environmental considerations into public procurement substantially contributes to sustainable development. If, wherever appropriate, public purchasers referred to EMAS or other voluntary schemes in their calls for tenders, this may help create awareness of the schemes and act as an incentive for contractors to adopt them.

▪ *Credit access and Funding support:*

By facilitating credit access (also to 'green funds') and funding support and ensuring that registration fees are reasonable, Member States may foster the participation of organizations (especially SMEs) in voluntary schemes. The cases to report in this category can range from an environmental rating adopted by a bank where EMAS is taken into account as criteria to innovative funding programmes that award the participation of EMAS companies.

▪ *Tax breaks:*

Tax break if properly designed and in accordance with European legislation on State aid, may constitute a very effective incentive for pushing firms to adopt voluntary schemes such EMAS.

▪ *Reduction of administrative fees:*

Reduction of administrative fees, for example to be paid for administrative procedures to obtain environmental permits, can represent an effective incentive for firms to adopt EMAS

▪ *Reduction of financial guarantees:*

The reduction of the financial guarantees required for EMAS registered firms operating in certain sectors (such as waste transport and management, etc.) may significantly reduce

administrative and financial burdens for companies and incentivize the adoption of voluntary schemes.

The Scuola Superiore di Studi Universitari e di Perfezionamento Sant'Anna in doing the mapping of regulatory reliefs and promotional incentives for EMAS organisations takes into account both national and regional measures. The mapping's result includes a total of 90 measures (see the dedicated Excel sheet on the list of all regulatory reliefs or promotional incentive measures collected for the mapping). This means that in Italy there is a strong interest and commitment towards EMAS and a strong engagement to spread it. The mapping phase has been carried out by the consultation of different sources and documents. In particular, different legal documents linked to the regulatory reliefs and promotional incentives have been consulted both in the case of national and regional level measures. Moreover, a key source to realize the mapping was represented by the results of the BRAVE project (mentioned at the beginning of this paragraph). The BRAVE project enabled to collect a list of regulatory reliefs and promotional incentives for EMAS organisations referred to Italy and this represented key useful inputs for the mapping within the ENHANCE project.

All measures identified for the mapping have been collected through an excel sheet including a number of information for each measure:

- the *ID*: for each regulatory reliefs or promotional incentive measure the ID number has been indicated in the excel sheet to identify each measure;
- the *Country*: we reported for each measure the country of validity (Italy),
- the *Promoting Institution*: the promoting institution of each measure has been included (State or Region). In the case of Region we also reported the name of the promoting region.
- the *Type of measure*: as indicated above in this paragraph, we classified each measure according to different categories (e.g. Fast-track permits/simplification in the application, Green Public Procurement, etc.);
- the *Legislative reference*: including the law providing/including the measure;
- the *Level of application*: we reported the level of application of measures, as national, regional, local.
- the *Voluntary scheme addressed*: by indicating for each measure if it is addressed only to EMAS organisations or both to EMAS and ISO 14001;
- the *Status*: we reported in this case if the measure is in force, is in progress or is expired;
- the *Description of the measure*: in this section, each regulatory relief or incentive measure has been described;
- the *Scope*: with the indication of the field of application of the measures (e.g. the kind of sector of organisations).

Complete information on all the 90 measures are included in the Excel sheet on the list of all regulatory reliefs or promotional incentive measures collected for the mapping phase. Due to the high number of measures collected, see the mentioned file for details on each measure.

3. The results of the First Level Assessment

The first level assessment has been applied to the 90 measures of regulatory reliefs and incentives collected through the mapping phase. They refer mainly to some categories as: fast-track permits/simplification in the application, reduction of financial guarantees, reduction of administrative fees. 34 measures have been promoted by the State, 55 by Regions and one at municipal level.

With the assessment of the 90 measures, 10 best practices have been selected. The first level assessment has been carried out according to several criteria:

- *Criterion 1: Replicability potential of the measure, including the sub-criteria legal feasibility, the economic feasibility and the technical feasibility.*

This criterion refers to the replicability potential of the regulatory relief and promotional incentive measure analysed, to assess if each measure can be easier transferred in another region/Member State. The criterion is composed by three sub-criteria.

The legal feasibility sub-criteria aimed to assess the legal feasibility of transferring the measure in another Region/Member State. A score of 3 has been applied if the measure does not require a high legislative effort to be adopted, a score of 2 if the measure requires a medium legislative effort to be adopted, a score of 1 if the measure requires a high legislative effort to be adopted.

The economic feasibility aimed to assess the potential additional staff costs or other economic costs needed by the Competent Authority involved in the regulatory relief, or the time savings of the Competent Authority if the measure will be adopted. A score of 3 has been applied if the measure does not require high costs to be adopted or if time savings of the Competent Authority if the measure will be adopted are potentially high. A score of 2 has been applied if costs required to adopt the measure is unclear or if time savings of the Competent Authority if the measure will be adopted are unclear. A score 1 has been applied if the measure requires high costs to be adopted or if time savings of the Competent Authority if the measure will be adopted are potentially low.

The technical feasibility aimed to assess for example the skills needed in the public administration to apply the regulatory relief or the promotional incentive, or the need of additional technical efforts required. A score of 3 has been applied if the measure does not require high technical effort to be adopted; a score of 2 has been applied if the measure required to adopt the regulatory relief/promotional incentive is unclear; a score of 1 has been applied if the measure requires high technical effort to be adopted.

- *Criterion 2: Achieved results by the measure*

This criterion aimed to quantify the relevance of the measure, in terms of the chance to create added value in the spread of EMAS (for example by increasing the number of EMAS registrations).

A score of 3 has been assigned when the measure is very welcome by the EMAS registered organisations and in the past it has contributed a lot to increase the numbers of EMAS, or its potential to spread EMAS in the future is high. A score of 2 has been assigned when it is not fully clear if the regulatory relief is desired by the EMAS registered organisations and the contribute to spread EMAS registrations is medium. A score of 1 has been assigned when regulatory relief did not contribute to spread EMAS, EMAS organisations do not know and use it.

- *Criterion 3: Policy priorities*

This criterion aimed to assess the policy relevance of the sector that is affected by the measure. A score of 3 has been assigned if the sector affected by the regulatory relief/promotional incentive has a high policy relevance at national/regional level. A score of 2 has been assigned if the sector affected by the regulatory relief/promotional incentive has a medium policy relevance at national/regional level, a score of 1 has been assigned if the sector affected by the regulatory relief/promotional incentive has a low policy relevance at national/regional level

- *Criterion 4: Environmental benefits*

This criterion aimed to assess the capacity of the measure to spread EMAS in industries with a high environmental impact. For the assessment of this criterion, we take into account the international document issued by the International Accreditation Forum (IAF), entitled “IAF Mandatory Document for Duration of QMS and EMS Audits”⁸. In this document IAF ranks the business sectors in five categories, according to the complexity of their environmental aspects:

- *High* complexity category: environmental aspects with significant nature and gravity;
- *Medium* complexity category: environmental aspects with medium nature and gravity;
- *Low* complexity category: environmental aspects with low nature and gravity;
- *Limited* complexity category: environmental aspects with limited nature and gravity.

For the purpose of our assessment, a score of 3 has been assigned when the regulatory relief/promotional incentive involves sectors listed in the «high complexity» or «special complexity» category of IAF document, a score of 2 has been assigned when the regulatory relief/promotional incentive involves sectors listed in the «medium complexity» category of IAF document, a score of 1 has been assigned when the regulatory relief/promotional incentive involves sectors listed in the «limited complexity» or «low complexity» category of IAF document.

3.1 Scoring the identified measures

This section includes the results of the First Level Assessment on the 90 regulatory reliefs and promotional measures identified. In particular, 10 best practices have been selected due to the score achieved through the assessment. The following table includes the results of the assessment for the 10 best practices identified. For each measure has been included in the table also the ID number in the excel sheet. In the case of similar measures we consider the measures together (as those with ID 65 and 82; and those referred to reduction of financial guarantees, with ID: 2, 9, 11, 12, 13, 26, 58, 71, 81).

The complete assessment of the all 90 measures can be find in the dedicated Excel sheet, containing the score assignment with the justification for each of the 90 measures.

⁸ The document is available at: <http://www.iaf.nu/upFiles/IAFMD52013QMSEMSAuditDurationPub.pdf>

| Regulatory relief/ promotional incentive | Replicability potential | | | Achieved results | Policy priorities | Environmental benefits | JUSTIFICATION |
|---|-------------------------|----------------------|-----------------------|------------------|-------------------|------------------------|---|
| | Legal feasibility | Economic feasibility | Technical feasibility | | | | |
| The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001 (ID: 3) | 3 | 3 | 3 | 3 | 3 | 3 | <p><i>Legislative feasibility:</i> the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility:</i> the measure enables time savings of the Competent Authority; <i>Technical feasibility:</i> the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results:</i> the measure is very welcome by the EMAS registered organisations and in the past it has contributed/or it may potentially contribute to increase the numbers of EMAS; <i>Policy priority:</i> IED includes a number of sectors: most of them have a policy relevance at national/regional level; <i>Environmental benefits:</i> the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects</p> |
| Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization (ID: 10) | 3 | 3 | 3 | 3 | 3 | 3 | <p><i>Legislative feasibility:</i> the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility:</i> the measure does not requires additional economic costs by the Competent Authority, moreover time savings of the Competent Authority are potentially high; <i>Technical feasibility:</i> the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results:</i> the measure is very welcome by the EMAS registered organisations and in the past it has contributed/or it may potentially contribute to increase the numbers of EMAS; <i>Policy priority:</i> waste sector has a policy relevance at national/regional level (see also the document in Italian "The priorities of 10 strategic sectors for a green economy in Italy"); <i>Environmental benefits:</i> the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects</p> |

| Regulatory relief/ promotional incentive | Replicability potential | | | Achieved results | Policy priorities | Environmental benefits | JUSTIFICATION |
|--|-------------------------|----------------------|-----------------------|------------------|-------------------|------------------------|--|
| | Legal feasibility | Economic feasibility | Technical feasibility | | | | |
| Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years) (ID: 33) | 3 | 3 | 3 | 3 | 3 | 3 | <i>Legislative feasibility:</i> the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility:</i> the measure enables time savings of the Competent Authority; <i>Technical feasibility:</i> the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results:</i> the measure is very welcome by the EMAS registered organisations and in the past it has contributed/or it may potentially contribute to increase the numbers of EMAS; <i>Policy priority:</i> waste sector has a policy relevance at national/regional level (see also the document in Italian "The priorities of 10 strategic sectors for a green economy in Italy"); <i>Environmental benefits:</i> the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects |
| For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects; (ID: 65+82) | 3 | 3 | 3 | 3 | 3 | 3 | <i>Legislative feasibility:</i> the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility:</i> the measure does not requires additional economic costs by the Competent Authority, moreover time savings of the Competent Authority are potentially high; <i>Technical feasibility:</i> the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results:</i> the measure is very welcome by the EMAS registered organisations and in the past it has contributed/or it may potentially contribute to increase the numbers of EMAS; <i>Policy priority:</i> a number of sectors have a policy relevance at national/regional level; <i>Environmental benefits:</i> the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects |
| - EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6) (ID: 78) | 3 | 3 | 3 | 3 | 3 | 3 | <i>Legislative feasibility:</i> the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility:</i> the measure does not requires additional economic costs by the Competent Authority, moreover time savings of the Competent Authority are |

| Regulatory relief/ promotional incentive | Replicability potential | | | Achieved results | Policy priorities | Environmental benefits | JUSTIFICATION |
|--|-------------------------|----------------------|-----------------------|------------------|-------------------|------------------------|--|
| | Legal feasibility | Economic feasibility | Technical feasibility | | | | |
| | | | | | | | potentially high; <i>Technical feasibility</i> : the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results</i> : the measure is very welcome by the EMAS registered organisations and in the past it has contributed/or it may potentially contribute to increase the numbers of EMAS; <i>Policy priority</i> : a number of sector that have a policy relevance at national/regional level can be involved; <i>Environmental benefits</i> :the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects |
| Reduction of financial guarantees for EMAS or ISO 14001 organisations (similar measures regarding the following ID: 2, 9,11, 12, 13, 26, 58, 71, 81) | 3 | 2 | 3 | 3 | 3 | 3 | <i>Legislative feasibility</i> : the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility</i> : the costs required to adopt the measure are unclear because it may requires additional costs for Competent Authorities; <i>Technical feasibility</i> : the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results</i> : the measure is very welcome by the EMAS registered organisations and in the past it has contributed/or it may potentially contribute to increase the numbers of EMAS; <i>Policy priority</i> : waste sector has a policy relevance at national/regional level (see also the document in Italian "The priorities of 10 strategic sectors for a green economy in Italy"); <i>Environmental benefits</i> :: the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects |
| Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of | 3 | 2 | 3 | 3 | 3 | 3 | <i>Legislative feasibility</i> : the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility</i> : the costs required to adopt the measure are unclear because it may requires lower incomes for Competent Authorities; <i>Technical feasibility</i> :the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results</i> : the measure is very welcome by the EMAS registered organisations and in the past it has |

| Regulatory relief/ promotional incentive | Replicability potential | | | Achieved results | Policy priorities | Environmental benefits | JUSTIFICATION |
|---|-------------------------|----------------------|-----------------------|------------------|-------------------|------------------------|---|
| | Legal feasibility | Economic feasibility | Technical feasibility | | | | |
| integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II) (ID: 22) | | | | | | | contributed/or it may potentially contribute to increase the numbers of EMAS; <i>Policy priority</i> : IED includes a number of sectors: most of them have a policy relevance at national/regional level; <i>Environmental benefits</i> :the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects |
| The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS (ID: 40) | 3 | 2 | 3 | 3 | 3 | 3 | <i>Legislative feasibility</i> : the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility</i> : the costs required to adopt the measure are unclear because it may requires lower incomes for Competent Authorities; <i>Technical feasibility</i> :the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results</i> : It is desired by the EMAS registered organisations and the contribute to spread EMAS registrations is potential high; <i>Policy priority</i> : waste sector has a policy relevance at national/regional level (see also the document in Italian "The priorities of 10 strategic sectors for a green economy in Italy"); <i>Environmental benefits</i> : the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects |
| Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013 (ID: 48) | 3 | 2 | 3 | 3 | 3 | 3 | <i>Legislative feasibility</i> : the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility</i> : the costs required to adopt the measure are unclear because it may requires lower incomes for Competent Authorities; <i>Technical feasibility</i> :the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results</i> : the measure is very welcome by the EMAS registered organisations and in the past it has contributed to increase the numbers of EMAS; <i>Policy priority</i> : a number of sectors have a policy relevance at national/regional level; <i>Environmental</i> |

| Regulatory relief/ promotional incentive | Replicability potential | | | Achieved results | Policy priorities | Environmental benefits | JUSTIFICATION |
|---|-------------------------|----------------------|-----------------------|------------------|-------------------|------------------------|---|
| | Legal feasibility | Economic feasibility | Technical feasibility | | | | |
| | | | | | | | <i>benefits</i> :the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects |
| The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies (ID: 64) | 3 | 2 | 3 | 3 | 3 | 3 | <i>Legislative feasibility</i> : the measure does not require a long and time intensive legislative process to be adopted; <i>Economic feasibility</i> : the costs required to adopt the measure are unclear because it may determine lower incomes for Competent Authorities; <i>Technical feasibility</i> :the measure will not require a high technical effort to be adopted, since new skills are not necessary; <i>Achieved results</i> : the measure is very welcome by the EMAS registered organisations and in the past it has contributed/or it may potentially contribute to increase the numbers of EMAS; <i>Policy priority</i> : IED includes a number of sectors: most of them have a policy relevance at national/regional level; <i>Environmental benefits</i> :the environmental benefit has been assessed through the international document issued by the International Accreditation Forum (IAF), by taking into account the ranks of business sectors according to the complexity of their environmental aspects |

As defined by the Methodology, to achieve a unique value for each assessed measure we calculated a simple average according to the following formula:

$$\sum_{i=1}^n \frac{\text{Criterion}}{n}$$

$$\frac{\text{Criterion 1 (Criterion 1a + Criterion 1b + Criterion 1c/3) + Criterion 2 + Criterion 3 + Criterion 4}}{4}$$

According to this formula each measure identified in the mapping phase has been ranked with a score that ranges from 1 to 3. The table below includes the score achieved by the 10 best practices identified above.

The complete assessment of the all 90 measures can be find in the dedicated Excel sheet, containing also the final the score achieved according to the formula.

| <i>N. assigned in the mapping phase</i> | <i>Description of the measure assessed</i> | <i>Score</i> |
|---|---|--------------|
| <i>ID: 3</i> | <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001</i> | <i>3</i> |
| <i>ID: 10</i> | <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization</i> | <i>3</i> |
| <i>ID: 33</i> | <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years)</i> | <i>3</i> |
| <i>ID: 65 and 82</i> | <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects;</i> | <i>3</i> |
| <i>ID: 78</i> | <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6)</i> | <i>3</i> |
| <i>Similar measures regarding the following ID: 2, 9,11, 12, 13, 26, 58, 71, 81</i> | <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations</i> | <i>2,92</i> |
| <i>ID: 22</i> | <i>Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered</i> | <i>2,92</i> |

| <i>N. assigned in the mapping phase</i> | <i>Description of the measure assessed</i> | <i>Score</i> |
|---|---|--------------|
| | <i>organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II)</i> | |
| <i>ID: 40</i> | <i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS</i> | <i>2,92</i> |
| <i>ID: 48</i> | <i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013</i> | <i>2,92</i> |
| <i>ID: 64</i> | <i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies</i> | <i>2,92</i> |

Five best practices achieved the highest score of 3. They belong to different categories of regulatory reliefs and incentives, as for example to the extension of validity of permits/authorizations (ID: 3; ID: 33), self declaration in the procedure of extension of a permission (ID:10), and modification in the aim of application (ID 65 and 82). The other five best practices achieved a score of 2.92. They mainly refer to financial and economic savings, as the reduction of financial guarantees for EMAS and ISO 14001 organisations (ID: 2, 9, 11, 12, 13, 26, 58, 71, 81), the reduction of administrative fees (ID: 22, ID: 64), tax breaks (ID: 40, ID: 48).

After the identification of the most relevant 10 measures, we assigned a score from 10 (assigned to the good practice that achieved the highest score according to the First Level Assessment) to 1 (assigned to the good practice that achieved the lowest score according to the First Level Assessment) to the 10 good practices identified. As five measures achieved a score of 3, and five measures achieved a score of 2,92, measures are classified in the 1st and 2nd ranking position. The results is that the five best practices achieved equally the score 10 according to the ranking position, and five best practices achieved equally the score 9 according to the ranking position.

Results are included in the table below:

| <i>First level assessment of the country/region (Regione Liguria)</i> | | | |
|---|-------------------------|---------------------------------------|---|
| <i>10 Good practices identified</i> | <i>Ranking position</i> | <i>Score achieved by the criteria</i> | <i>Score assigned according to the ranking position</i> |
| | | | |

| | | | |
|--|----------|-------------|-----------|
| <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001</i> | <i>1</i> | <i>3</i> | <i>10</i> |
| <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization</i> | <i>1</i> | <i>3</i> | <i>10</i> |
| <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years)</i> | <i>1</i> | <i>3</i> | <i>10</i> |
| <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects;</i> | <i>1</i> | <i>3</i> | <i>10</i> |
| <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6)</i> | <i>1</i> | <i>3</i> | <i>10</i> |
| <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations</i> | <i>2</i> | <i>2,92</i> | <i>9</i> |
| <i>Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II)</i> | <i>2</i> | <i>2,92</i> | <i>9</i> |

| | | | |
|--|---|------|---|
| <i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS</i> | 2 | 2,92 | 9 |
| <i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013</i> | 2 | 2,92 | 9 |
| <i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies</i> | 2 | 2,92 | 9 |

4. Results of the Second Level Assessment and identification of best practices

On June 26 2017, the second Stakeholders meeting of ENHANCE project took place in GENOVA organized by Sant’Anna School of Advanced Studies (SSSA) and co-organized by Regione Liguria. In the first part, SSSA representative introduced ENHANCE methodology applied to select in the first phase the 10 good practices to boost EMAS adoption and to be applied in the second phase the 5 best practices. Then a presentation of the 10 good practices selected by SSSA was given.

In the second part of the meeting, stakeholders were asked to give a score and rank the 10 good practices proposed by SSSA, and finally a discussion on the ranking took place.

The participants of the workshop were from the following groups of stakeholders:

- Regulatory authority stakeholders (Regione Liguria and Liguria Ricerche)

Further stakeholders’ assessments were collected by e-mail from ERVET, an institutional body of Regione Emilia Romagna; RINA, a certification company, and Confindustria Liguria, an industrial association. The participation to the assessment of these stakeholders was important for several reasons: Rina is the Italian verifier with the biggest verification numbers of EMAS registration in Italy; Regione Emilia Romagna is the Italian region with the highest number of regulatory relief as emerged from 90 regulatory reliefs and incentives collected through the mapping phase; Confindustria Liguria represents the private stakeholder targeted by the regulatory reliefs and incentives.

The next tables show the average of the scores obtained by the measures according to the ranking drafted by each stakeholder, resulting the Second Level Assessment.

Stakeholder 1: Rina

Stakeholder 2: ERVET

Stakeholder 3: Confindustria Liguria

Stakeholder 4: Regione Liguria

Stakeholder 1: Liguria Ricerche

| <i>Second level Assessment Stakeholder 1</i> | | | |
|--|---|-------------------------|-----------------------|
| <i>N. assigned in the mapping phase</i> | <i>Description of the measure assessed</i> | <i>Ranking position</i> | <i>Score Assigned</i> |
| <i>ID: 3 - Legislative Decree 3 April 2006, n.152 Regulation on environmental topics art.29-octies comma 8 and 9</i> | <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001</i> | 2 | 9 |
| <i>ID: 10 - Legislative Decree 3 April 2006, n.152 Regulation on environmental topics art.209 comma 1</i> | <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the</i> | 4 | 7 |

| | <i>authorization</i> | | |
|--|--|----|----|
| <i>ID: 33 -Legislative decree implementing Directive 2000/53 / EC on end of life vehicles art. 6 comma 8</i> | <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years)</i> | 6 | 5 |
| <i>ID: 65 and 82</i> | <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects;</i> | 3 | 8 |
| <i>ID: 78</i> | <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6)</i> | 8 | 3 |
| <i>Similar measures regarding the following ID: 2, 9,11, 12, 13, 26, 58, 71, 81</i> | <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations</i> | 1 | 10 |
| <i>ID: 22</i> | <i>Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II)</i> | 10 | 1 |
| <i>ID: 40</i> | <i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS</i> | 7 | 4 |
| <i>ID: 48</i> | <i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013</i> | 5 | 6 |
| <i>ID: 64</i> | <i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies</i> | 9 | 2 |

| <i>Second level Assessment Stakeholder 2</i> | | | |
|---|--|-------------------------|-----------------------|
| <i>N. assigned in the mapping phase</i> | <i>Description of the measure assessed</i> | <i>Ranking position</i> | <i>Score Assigned</i> |
| <i>ID: 3</i> | <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001</i> | <i>9</i> | <i>2</i> |
| <i>ID: 10</i> | <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization</i> | <i>5</i> | <i>6</i> |
| <i>ID: 33</i> | <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years)</i> | <i>3</i> | <i>8</i> |
| <i>ID: 65 and 82</i> | <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects;</i> | <i>4</i> | <i>7</i> |
| <i>ID: 78</i> | <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6)</i> | <i>8</i> | <i>3</i> |
| <i>Similar measures regarding the following ID: 2, 9,11, 12, 13, 26, 58, 71, 81</i> | <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations</i> | <i>2</i> | <i>9</i> |
| <i>ID: 22</i> | <i>Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II)</i> | <i>6</i> | <i>5</i> |
| <i>ID: 40</i> | <i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS</i> | <i>10</i> | <i>1</i> |
| <i>ID: 48</i> | <i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013</i> | <i>1</i> | <i>10</i> |
| <i>ID: 64</i> | <i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies</i> | <i>7</i> | <i>4</i> |

| <i>Second level Assessment Stakeholder 3</i> | | | |
|---|--|-------------------------|-----------------------|
| <i>N. assigned in the mapping phase</i> | <i>Description of the measure assessed</i> | <i>Ranking position</i> | <i>Score Assigned</i> |
| <i>ID: 3</i> | <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001</i> | <i>7</i> | <i>4</i> |
| <i>ID: 10</i> | <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization</i> | <i>5</i> | <i>6</i> |
| <i>ID: 33</i> | <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years)</i> | <i>10</i> | <i>1</i> |
| <i>ID: 65 and 82</i> | <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects;</i> | <i>1</i> | <i>10</i> |
| <i>ID: 78</i> | <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6)</i> | <i>9</i> | <i>2</i> |
| <i>Similar measures regarding the following ID: 2, 9,11, 12, 13, 26, 58, 71, 81</i> | <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations</i> | <i>2</i> | <i>9</i> |
| <i>ID: 22</i> | <i>Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II)</i> | <i>4</i> | <i>7</i> |
| <i>ID: 40</i> | <i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS</i> | <i>6</i> | <i>5</i> |
| <i>ID: 48</i> | <i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013</i> | <i>8</i> | <i>3</i> |
| <i>ID: 64</i> | <i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies</i> | <i>3</i> | <i>8</i> |

| <i>Second level Assessment Stakeholder 4</i> | | | |
|---|--|-------------------------|-----------------------|
| <i>N. assigned in the mapping phase</i> | <i>Description of the measure assessed</i> | <i>Ranking position</i> | <i>Score Assigned</i> |
| <i>ID: 3</i> | <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001</i> | <i>10</i> | <i>1</i> |
| <i>ID: 10</i> | <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization</i> | <i>8</i> | <i>3</i> |
| <i>ID: 33</i> | <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years)</i> | <i>9</i> | <i>2</i> |
| <i>ID: 65 and 82</i> | <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects;</i> | <i>4</i> | <i>7</i> |
| <i>ID: 78</i> | <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6)</i> | <i>6</i> | <i>5</i> |
| <i>Similar measures regarding the following ID: 2, 9,11, 12, 13, 26, 58, 71, 81</i> | <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations</i> | <i>1</i> | <i>10</i> |
| <i>ID: 22</i> | <i>Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II)</i> | <i>7</i> | <i>4</i> |
| <i>ID: 40</i> | <i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS</i> | <i>3</i> | <i>8</i> |
| <i>ID: 48</i> | <i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013</i> | <i>2</i> | <i>9</i> |

| | | | |
|--------|---|---|---|
| ID: 64 | <i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies</i> | 5 | 6 |
|--------|---|---|---|

| <i>Second level Assessment Stakeholder 5</i> | | | |
|---|--|-------------------------|-----------------------|
| <i>N. assigned in the mapping phase</i> | <i>Description of the measure assessed</i> | <i>Ranking position</i> | <i>Score Assigned</i> |
| ID: 3 | <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001</i> | 7 | 4 |
| ID: 10 | <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization</i> | 5 | 6 |
| ID: 33 | <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years)</i> | 10 | 1 |
| ID: 65 and 82 | <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects;</i> | 8 | 3 |
| ID: 78 | <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6)</i> | 6 | 5 |
| <i>Similar measures regarding the following ID: 2, 9,11, 12, 13, 26, 58, 71, 81</i> | <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations</i> | 1 | 10 |
| ID: 22 | <i>Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II)</i> | 4 | 7 |
| ID: 40 | <i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS</i> | 3 | 8 |
| ID: 48 | <i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013</i> | 2 | 9 |

| | | | |
|--------|---|---|---|
| ID: 64 | <i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies</i> | 9 | 2 |
|--------|---|---|---|

In order to achieve a unique score for each measure according to the opinions of stakeholders, an average of the scores obtained by the measures according to the ranking drafted by each expert was calculated as reported in the following table.

| <i>Final Second level assessment (region: Regione Liguria)</i> | | | | | | |
|--|--|--|--|--|--|--------------------|
| <i>Measures (selected 10 good practices)</i> | <i>Score obtained according to the ranking of stakeholder n. 1</i> | <i>Score obtained according to the ranking of stakeholder n. 2</i> | <i>Score obtained according to the ranking of stakeholder n. 3</i> | <i>Score obtained according to the ranking of stakeholder n. 4</i> | <i>Score obtained according to the ranking of stakeholder n. 5</i> | <i>Final Score</i> |
| <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001 [ID: 3]</i> | 9 | 2 | 4 | 1 | 4 | 4,00 |
| <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization [ID: 10]</i> | 7 | 6 | 6 | 3 | 6 | 5,60 |
| <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years) [ID: 33]</i> | 5 | 8 | 1 | 2 | 1 | 3,40 |
| <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects; [ID: 65 and 82]</i> | 8 | 7 | 10 | 7 | 3 | 7,00 |
| <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6) [ID: 78]</i> | 3 | 3 | 2 | 5 | 5 | 3,60 |
| <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations [ID: 2, 9,11, 12, 13, 26, 58, 71, 81]</i> | 10 | 9 | 9 | 10 | 10 | 9,60 |

| | | | | | | |
|---|---|----|---|---|---|------|
| <p><i>Reduction of administrative fee to apply by competent authorities:</i> -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II) [ID:22]</p> | 1 | 5 | 7 | 4 | 7 | 4,80 |
| <p><i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS [ID: 40]</i></p> | 4 | 1 | 5 | 8 | 8 | 5,20 |
| <p><i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013 [ID: 48]</i></p> | 6 | 10 | 3 | 9 | 9 | 7,40 |
| <p><i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies [ID: 64]</i></p> | 2 | 4 | 8 | 6 | 2 | 4,40 |

In the second level assessment one regulatory relief emerged with the highest consensus and then the highest score of 9,6: *Reduction of financial guarantees* for EMAS or ISO 14001 organizations [ID: 2, 9,11, 12, 13, 26, 58, 71, 81]. Further regulatory reliefs and promotional incentives considered important by the stakeholders are: Tax Reduction: Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013 [ID: 48]; *Modification in the scope of application*: For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects; [ID: 65 and 82]; *Self declaration in the procedure of extension of a permission*: Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization [ID: 10]; *Tax breaks*: The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS [ID: 40]. If the *Reduction of financial guarantees* received an high score from all the involved stakeholders, the measure regarding the tax break [ID: 48] received a high score from institutional stakeholders, but a low score from the private stakeholder; in addition *Modification in the scope of application* [ID: 65 and 82] received a low score by *Liguria Ricerche* against a highest score from the other stakeholders, as well as *Self declaration in the procedure of extension of a permission* [ID: 10], which received a low score assigned by Regione Liguria against a highest score from the other

stakeholders. Finally *Tax breaks* [ID: 40] received a high score by Regione Liguria and Liguria Ricerche against a medium or low score from the other stakeholders.

5. Results of the final selection and identification of five best practices

Once available the two rankings of measures after the First and the Second Level Assessments a sum of the scores for each good practice has been done, in order to select the 5 measures with the highest scores.

The results of potential final ranking of the measures assessed, taking into account the scores assigned in the two assessments, are included in the following table. The scores emerged by each assessment range from 1 to 10. So the sum for the final selection ranges from 2 to 20. The 5 proposals with the highest scores have been selected as best practices.

| <i>Final assessment of the country/region (Regione Liguria)</i> | | | |
|--|---|--|--------------------|
| <i>Regulatory relief/promotional incentive</i> | <i>Score obtained in the first level assessment</i> | <i>Score obtained in the second level assessment</i> | <i>Final Score</i> |
| <i>Reduction of financial guarantees for EMAS or ISO 14001 organisations [ID: 2, 9,11, 12, 13, 26, 58, 71, 81]</i> | 9 | 9,60 | 18,60 |
| <i>For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects; [ID: 65 and 82]</i> | 10 | 7,00 | 17,00 |
| <i>Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013 [ID: 48]</i> | 9 | 7,40 | 16,40 |
| <i>Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization [ID: 10]</i> | 10 | 5,60 | 15,60 |
| <i>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS [ID: 40]</i> | 9 | 5,20 | 14,20 |

| | | | |
|--|----|------|-------|
| <i>The integrated authorization is examined by competent body every 16 years for EMAS companies (instead of 10) and every 12 for ISO 14001 [ID: 3]</i> | 10 | 4,00 | 14,00 |
| <i>Reduction of administrative fee to apply by competent authorities: -From € 1,000 to € 8,000 euro for EMAS registered organizations and from € 500 to € 5,000 for ISO 14001 in case of issue and update for substantial changes of integrated environmental permit, (Annex I) - From € 500 to € 4,000 for EMAS registered organizations and from € 250 to € 2,500 for those certified ISO 14001, in case of renewal of integrated environmental authorization (Annex II) [ID:22]</i> | 9 | 4,80 | 13,80 |
| <i>EMAS registered companies can present acoustic reclamation plan in 12 months (instead of 6) [ID: 78]</i> | 10 | 3,60 | 13,60 |
| <i>Extension of the validity of the authorization released to waste treatment plants for dismissed vehicles (8 years instead of 5 years) [ID: 33]</i> | 10 | 3,40 | 13,40 |
| <i>The fees for Environmental Integrated Authorization permits are reduced of 40% for EMAS registered companies and of 20% for ISO14001 certified companies [ID: 64]</i> | 9 | 4,40 | 13,40 |

The 5 best practices are:

1. **Reduction of financial guarantees** for EMAS or ISO 14001 organizations [ID: 2, 9,11, 12, 13, 26, 58, 71, 81]
2. **Modification in the scope of application:** For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects; [ID: 65 and 82]
3. **Tax Reduction:** Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013 [ID: 48]
4. **Self declaration in the procedure of extension of a permission:** Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization [ID: 10]

5. **Tax breaks:** The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS [ID: 40]

6. Conclusions

Regulatory reliefs and promotional incentives are important tools to support EMAS organisations. The attention towards this kind of instrument is increasing both at the EU and national level. For the purpose of the ENHANCE project the following categories of regulatory reliefs and promotional incentives were taken into account:

- *Fast-track permits/simplification in the application;*
- *Extension of validity of permits/authorizations;*
- *Reduced reporting and monitoring requirements;*
- *Reduced inspections frequencies;*
- *Self-declaration in the procedure of extension of a permit;*
- *Self-declaration in the procedure of achieving a new permit;*
- *Modification in the scope of a permit;*
- *Green Public Procurement;*
- *Credit access and Funding support;*
- *Tax breaks;*
- *Reduction of administrative fees;*
- *Reduction of financial guarantees.*

The Scuola Superiore di Studi Universitari e di Perfezionamento Sant'Anna carried out the mapping of regulatory reliefs and promotional incentives for EMAS organisations taking into account both national and regional measures. The mapping's result includes a total of 90 measures meaning a strong interest and commitment towards EMAS and a strong engagement to spread it in Italy. During the first level assessment five best practices achieved the highest score of 3. They belong to different categories of regulatory reliefs and incentives, as for example to the extension of validity of permits/authorization, self declaration in the procedure of extension of a permission, and modification in the aim of application. The other five best practices achieved a score of 2.92. They mainly refer to financial and economic savings, as the reduction of financial guarantees for EMAS and ISO 14001 organisations, the reduction of administrative fees, tax breaks. During the second level assessment one regulatory relief emerged with the highest consensus and then the highest score of 9,6: *Reduction of financial guarantees* for EMAS or ISO 14001 organizations. Further regulatory reliefs and promotional incentives considered important by the stakeholders are: *Tax Reduction; Modification in the scope of application; Self declaration in the procedure of extension of a permission; and Tax breaks.*

Therefore, the final 5 best practices selected according to the methodology developed within the project ENHANCE are:

1. ***Reduction of financial guarantees*** for EMAS or ISO 14001 organizations [ID: 2, 9,11, 12, 13, 26, 58, 71, 81]
2. ***Modification in the scope of application***: For Environmental Impact Assessment thresholds are increased of 30% for EMAS registered companies and ISO14001 certified companies in the case of modification and improvement projects; [ID: 65 and 82]
3. ***Tax Reduction***: Reduction of IRAP rate (regional fee) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). From 2005 to 2008 and extended until 2013 [ID: 48]

4. **Self declaration in the procedure of extension of a permission:** Firms operating waste plants can provide, auto-certification for authorization renewal or sectorial list for waste manager. The auto-certification must be provided to competent authorities and is considered de facto a substitute for the authorization [ID: 10]
5. **Tax breaks:** The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO and a 50% in case of EMAS [ID: 40]

The results of this study seem to be particularly important in light of the recent extensive evaluation (Fitness Check) of the Eco-Management and Audit Scheme (EMAS) and the EU Ecolabel Scheme reported from the Commission to the European Parliament and to the Council. The purpose of the Fitness Check was to analyze the relevance, effectiveness, efficiency and the EU added value of the EMAS and EU Ecolabel schemes. In the report, it emerged a limited uptake of EMAS and the EU Ecolabel by producers and organizations (operational objective) due to the limited awareness by external stakeholders including business partners, consumers but also authorities resulting in limited market and administrative/regulatory reward for participation as well as due to participation criteria that may in some cases be difficult to reach by EU industry. For EMAS additional barriers are: a lack of integration into public policy in the form of incentives and relief from other regulatory requirements ('regulatory relief'), the lack of promotional activities, and the existence of a globally recognized and less demanding environmental management system (ISO 14001) which is the market leader.

Therefore, since Italy is one of the European countries where EMAS registration is more widespread, which could be due to the high number of administrative/regulatory rewards and promotional incentives adopted by the public authorities, it would be useful to transfer the most effective ones to the other countries where the uptake of the EMAS is less widespread such as Czech Republic and Estonia.

The best practices identified in this study could be exchanged, spread, replicated with the following approaches:

1. «Top-down»
2. «Peer to peer»
3. «Bottom-up»

According to the approach top-down a regulatory relief included in an upper legislative level is applied (exchanged) in a legislation regulated by a public authority of a lower level. As an example the EMAS regulatory relief of the reduction of the financial guarantees established in the Italian National decree 152/06 has been translated by Regional Government of Tuscany in the Regional Law n. 35/2015 that regulated the permitting process on mining sector. The amount to be guaranteed by EMAS companies operating in the mining sector is reduced of 15%.

According to the approach peer to peer a regulatory relief included in a certain legislative level is applied (exchanged) in a legislation regulated by another public authority of the same legislative level. An example could be the transposition of the same regulatory relief from the legislation of a Member State to the legislation of another Member State. If the financial guarantees for companies of waste sector have been reduced in Italy it could be adopted in Spain, Austria, Czech Republic, Estonia (partners of Enhance).

According to the bottom up approach a regulatory relief included in a lower legislative level is applied (exchanged) in a legislation regulated by a public authority of an upper level.

As an example the Italian best practice on the reduction of financial guarantees to obtain waste permits by EMAS registered organizations can be spread including an invitation to that practice in

the articles 23-25 «Permits and registration» of Waste Directive (2008/98/EC), which is currently under revision.