

In depth description of the 5 good practices selected dealing with regulatory reliefs, incentives or other simplification measures

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Good practice selected: 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

N. assigned in the mapping phase	[ID: 48]
Promoting institution(s)	Tuscany Region
Type of measure	Tax breaks
Background	The Tuscany Region decided to award the Emas registered ISO 14001 certified companies with a regional (and considerable) tax breaks from 2005 to 2013.
Detailed description of the measure	From 2005 to 2008, and then extended until 2013 the Tuscany Region applied a reduction of IRAP rate (regional fee on production activities) for the EMAS-registered (3,5%) and ISO14001-certified organization (3,85%). Where the activity is carried out in several plants, yards, offices or fixed bases, and only one or a few of them have obtained EMAS registration or ISO 14001 certification, the reduced rate is applicable to the value of the net production produced in the plant, construction site, office or fixed base registered EMAS or certified ISO 14001.

	It applies to capital companies, commercial entities, corporations in collective name and limited partnership, and physical persons trading in business except agricultural cooperatives, small fisheries cooperatives and their consortia, banks, financial companies, financial institutions, insurance companies and all those with a net production value of over 20 million euros, in the case of ISO 14001 certification.
Legislative reference	Regional Law December 29 th, 2010, n. 65 art.119 Renewal of the incentives provided with the Financial Law of 2005 (Regional Law 20 December 2004 n.71- B.U.R.T. n. 52 del 29/12/2004.)
Level of Application (regional, national, etc.)	Regional
Score obtained in the first level assessment	9
Score obtained in the second level assessment	7,4
Final Score	16,4
Legal feasibility	
Description	<i>Legislative score: the measure does not require a long and time intensive legislative process to be adopted</i>
Economic feasibility	

Description	<i>Economic feasibility: the costs required to adopt the measure are unclear because it may requires lower incomes for Competent Authorities</i>
Technical feasibility	
Description	<i>Technical feasibility: the measure will not require a high technical effort to be adopted, since new skills are not necessary</i>
Achieved results	
Description	<i>Achieved results by the measure: 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 priorities	
Description	<i>Policy priority: a number of sectors have a policy relevance at national/regional level</i>
Environmental benefit	

Description

Environmental benefit: 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
