

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: 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

N. assigned in the mapping phase	[ID: 40]
Promoting institution(s)	Regione Liguria
Type of measure	Tax breaks
Background	Liguria Region established that certain kind of landfill must pay for every kg of treated waste to the local municipality.
Detailed description of the measure	<p>The amount of the tax that a landfill must pay for every kg of treated waste has a 40 % reduction in case of ISO 14001 and a 50% in case of Emas. It applies to companies managing the following types of waste management facilities:</p> <p>(a) urban solid waste and waste to be treated as such:</p> <ol style="list-style-type: none"> 1) landfills; 2) treatment facilities, excluding collection differentiated centers; 3) incineration plants; 4) refuse fuel production facilities

	<p>b) special and special hazardous waste:</p> <ol style="list-style-type: none"> 1) landfills for the disposal of waste produced in own or by third parties, with the exception of the disposal of inert waste without asbestos 2) facilities for the preliminary storage of hazardous special waste produced by third parties, with exclusion of cases where the operations are not the main object of the business 3) special waste and special hazardous waste treatment plants from third parties with exclusion asbestos-free waste 4) incineration plants of special and special hazardous waste produced by third parties
Legislative reference	D.P.G.R. 19-3-2002 n. 2/Reg. Regional Regulation on the adoption of art. 40 of Regional Law n. 18/1999
Level of Application (regional, national, etc.)	Regional
Score obtained in the first level assessment	9
Score obtained in the second level assessment	5,2
Final Score	14,2
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: It is desired by the EMAS registered organisations and the contribute to spread EMAS registrations is potential high</i>
Policy priorities	

Description	<i>Policy priority: 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 benefit	
Description	<i>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</i>