

Good Practice on Waste Prevention in Heritage City Centres														
Nº.	Section	Description												
0.	<b>Title of the practice</b>	<i>Fee-rebate scheme in the waste charge of the Metropolitan Area of Barcelona</i>												
1.	<b>Photograph</b>													
2.	<b>Proposers</b>	Metropolitan Area of Barcelona												
3.	<b>Contacts</b>	Joan Miquel Trullols, Metropolitan Area of Barcelona, <trullols@amb.cat>												
4.	<b>Useful links</b>	<a href="http://www.amb.cat">http://www.amb.cat</a>												
5.	<b>Start date</b>	2009												
6.	<b>Activities' state of the art</b>	Finished												
7.	<b>Location</b>	Metropolitan Area of Barcelona												
8.	<b>Inhabitants in the area</b>	3.3 million												
9.	<b>Description of the practice</b>													
	<p><u>Summary of what the practice is about:</u></p> <p>The Metropolitan Tax on Waste Treatment (TMTR) is charge by the Metropolitan Area of Barcelona to households and commercial activities in the area.</p> <p>On basic tariffs defined for households and commercial activities, a municipal coefficient is applied, which depends on the per capita generation of unsorted waste. Those taxpayers living in municipalities whose per capita generation of unsorted waste is higher than the average pay more, and viceversa.</p> <table border="1"> <thead> <tr> <th></th> <th>2009-2013</th> <th>2014-2016</th> </tr> </thead> <tbody> <tr> <td>Formula to calculate the municipal coefficient (<math>Cfm_i</math>)</td> <td><math>(1 - n) + n \times \left( \frac{T_i}{hab_i} \right) \frac{T_t}{hab_t}</math></td> <td><math>(1 - n) + n \times \left( \frac{\sum_{a=2010}^{2012} T_{i a}}{3 \cdot hab_{i 2011}} \right) \frac{\sum_{a=2010}^{2012} T_{t a}}{3 \cdot hab_{t 2011}}</math></td> </tr> <tr> <td>Years of reference for the calculation of the generation index per capita of refuse</td> <td>Last year available</td> <td>Average of the previous three years available</td> </tr> <tr> <td>n</td> <td>15%</td> <td>20%</td> </tr> </tbody> </table>			2009-2013	2014-2016	Formula to calculate the municipal coefficient ( $Cfm_i$ )	$(1 - n) + n \times \left( \frac{T_i}{hab_i} \right) \frac{T_t}{hab_t}$	$(1 - n) + n \times \left( \frac{\sum_{a=2010}^{2012} T_{i a}}{3 \cdot hab_{i 2011}} \right) \frac{\sum_{a=2010}^{2012} T_{t a}}{3 \cdot hab_{t 2011}}$	Years of reference for the calculation of the generation index per capita of refuse	Last year available	Average of the previous three years available	n	15%	20%
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	<p><u>Origin:</u> Adopted by the Plenary of the Metropolitan Area of Barcelona in 2008.</p> <p><u>Development and Timescale:</u> Implemented in 2009 with no major changes until 2013. From 2014 to 2017 a moving average (3 years) of the per capita waste generation of unsorted waste was adopted. In 2018 the system was abandoned by another type of incentive.</p> <p><u>Actors involved:</u> Metropolitan Area of Barcelona</p> <p><u>Legal framework:</u> This was adopted through a fiscal ordinance approved in the Plenary of the Metropolitan Area of Barcelona in 2008. This fit with the provisions of the Spanish Law on Local Treasuries (Real Decreto Legislativo 2/2004, de 5 de marzo, por el que se aprueba el texto refundido de la Ley Reguladora de las Haciendas Locales).</p> <p><u>Financial framework:</u> (activities´ cost, activities´ revenues (if any), model/s of financing used) The system is revenue neutral for the Metropolitan Area of Barcelona but is not neutral for the taxpayers of the different municipalities.</p> <p><u>Use degree:</u> (%) or number of users (if possible): 100%</p>
<b>10.</b>	<b>Results</b>
	<p><u>Proven results (through indicators):</u> Unknown</p> <p><u>Possible success factors:</u> Really easy and cheap to adopt and monitor.</p> <p><u>Main difficulties encountered:</u> The waste charge is paid in the same bill as the water charge, so it is not very visible for the taxpayers. Most taxpayers are not aware of the incentives introduced by the fee-rebate system.</p>
<b>11.</b>	<p><b>Main lessons learnt from the practice</b></p> <p>There are some incentives which are very easy and cost-effective to introduce. Results are difficult to assess if the effects are cross-sectorial. To be effective, taxpayers need be to informed of the existence of the incentives.</p>
<b>12.</b>	<p><b>Additional information</b></p> <p>Puig Ventosa, I. "Fee and rebate systems to foster ecologically sound urban waste management" (p. 527-534) dins Cavaliere, A., Ashiabor, H., Deketelaere, K., Kreiser, L., Milne, J. (Eds.) Critical Issues in Environmental Taxation: International and Comparative Perspectives. Volume III. 2006. Richmond Law &amp; Tax.</p>