



BETTER
REGULATION
AIMED AT
VALORISING EMAS

GUIDANCE TOOL
for the EMAS-based
regulation & regulatory relief
(Final Version)

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1. INTRODUCTION

EMAS (Regulation (EC) No. 1221/2009) is an integral part of the European Commission's Sustainable Consumption and Production (SCP) Action Plan, contributing to the Commission's ambitious goals of improving resource use patterns and reducing emissions in the European Union.

The efficacy of EMAS scheme as a tool to improve the environmental performance of companies is confirmed by many studies and researches. Starting from 1993, when the European Commission adopted this tool, the number of EMAS registrations is being continually increasing. Some Member States operated to support the EMAS dissemination; Germany, Italy, Spain and other European countries adopted incentives and regulatory reliefs to encourage the companies to adopt EMAS and to award their commitment in the environmental sustainability. This approach has allowed improving the national environmental legislation reducing the administrative burdens for the EMAS business and financing their commitment. The main result achieved in these countries was a high number of EMAS registrations (around 1000 organizations in Germany, Italy and Spain). The relevance of regulatory reliefs for companies with environmental certification was already studied in first related researches focusing on EMAS and ISO 14001 (ISO 2014:2004) companies. For this reason, the **BRAVE project** ("Better Regulation Aimed at Valorising EMAS") aims to identify new opportunities for the adoption of administrative simplification measures and economical incentive for EMAS companies.

*The **BRAVE project** aims to support the full integration of EMAS (and of other voluntary certification schemes, such as the EU Ecolabel) in the environmental legislation of EU Member States. This can facilitate EMAS implementation by all organisations (**better regulation**) and **remove, reduce and simplify the administrative burdens** for EMAS-registered organisations, as well as for companies adopting the EU Ecolabel or other forms of certification. This initiative also encourages the adoption and dissemination of voluntary environmental certification (regulatory relief).*

The project provides the drafting of a **Guidance Tool** that, appart from being the main tool for the replicability of the project experience in other European regions and countries, it incentives the adoption of **regulatory relief and better regulation** through the inclusion of an overview of main categories of regulatory reliefs existing in Europe and many examples concerning the measures adopted and the benefits achieved. To this end, the Guidance tool is composed of 7 cards, each one addressing a different type of regulatory relief or incentive. At the same time, the cards describe in depth main features of each regulatory relief and the European legal framework from which they emerge. Additionally, a section of the cards is focused on the benefits concerning the measure and the commitment needed for its implementation. Furthermore, there are national and regional examples on the regulatory relief's implementation in each card.



This documents is drafted by all project partners and is shared thought project website, LinkedIn an other networks at european, national and regional level which will be published in the website.

2. BACKGROUND

The increasing opportunities for companies from the global markets corresponded the surfacing of new pressures from the globalization process and the appearance of different needs by consumers (Gradzol et al., 2005). Besides the economic change, companies have to face the continuously growing expectations of the global market dealing with many new aspects and issues related to productive activities, such as environmental impacts and excessive consumption of natural resources. The increasing attention to these themes and the need to strive for constant improvements in environmental performance exercised further pressure on the companies and especially on the small and medium enterprises (SMEs), which tried to invest in these improvements - both economically and culturally - in order to firmly establish themselves on the market.

The **EU Action Plan for Sustainable Consumption and Production (SCP) and Sustainable Industrial Policy (SIP)** (COM (2008) 397 final) cited the environmental management scheme EMAS as a tool for improving the resource efficiency of production processes of the industry. The **ECAP Programme** (Environmental Compliance Assistance Programme) (COM (2007) 379 final), launched by the European Commission, suggests the implementation of an environmental management systems (EMS) as a tool to improve the environmental performance and the legal compliance of companies and SMEs.

The **scientific literature** introduces many data on the efficacy of certified EMS such as EMAS. A wide range of evidences from existing studies analyzed the **benefits of EMS' adoption** (Patton & Baron 1995, Van Der Veldt 1997, Aragon 1998, Madsen & Ulhoi 1999). Biondi et al. (2000) identified in a *better legal compliance and in the capability of continuously monitoring compliance* one of the most relevant benefits of EMAS registration. The EVER study carried out on behalf of the European Commission, confirmed the EMAS benefits concerning the monitoring and management of legal compliance (IEFE et al. 2006).

Other factors can induce the companies to adopt EMAS and generally Environmental Management System (EMS). Studies demonstrated that *EMS support the rationalization in the use of inputs (resources)* such as energy and raw materials and, at the same time, to reduce outputs such as waste (Khanna & Anton, 2002). Moreover, the adoption of an EMS can *improve the reputation and image* of a company and, consequently, its relations with customers, investors, local communities and other stakeholders (Biondi et al., 2000; Bansal & Roth, 2000; Khanna & Anton, 2002; Bansal & Hunter, 2003). From a survey among German EMAS-registered companies (1.264) emerges that the most applicable benefits perceived by these companies were *better organization and documentation* of their environmental activities, *increased legal certainty, improved image, and greater employee motivation*. These companies considered reductions in resource use, enhanced plant safety, the opportunity to set an example for suppliers, and optimization of process flows as partially applicable (Morrow and Rondinelli, 2002).

Despite the efficacy of EMAS and EMS, there are still **many barriers for their adoption**. The barriers encountered by organizations when adopting an EMS are generally broken down into two categories: those which are external and those internal to a company (Milieu Ltd e Risk and Policy Analysis Ltd, 2009).

- *External barriers* encompass a wide set of factors, ranging from the *cost of implementation* (and other economic factors) to the *lack of support and guidance*, from hindrances linked to the institutional framework and the verification/registration process to the lack of market recognition, and so on. SMEs certainly have to struggle against their *lack of resources* and fill a *cultural gap* as regards environmental matters. At a first glance, the main problem for SMEs seems to be that of finding money to invest in the improvement of environmental performance. Some scholars demonstrate that the cost of implementation seems to be a relevant barrier for EMS adoption, especially for SMEs where financial resources are more limited (Hillary 1999, Biondi et al. 2000). The widespread agreement over the importance of such a barrier is confirmed by many studies, like a survey on the uptake of EMAS and ISO 14001 (ISO, 2005) showing how the lack of financial resources (33%) and the costs of certification (23%) are among main barriers for the implementation of an EMS. The main cost categories burden on EMAS businesses are linked to “technical measures” associated to the costs of equipment and the cost relating to plants management, control and maintenance. Costs sustained by the SMEs in structuring their EMS represent another significant financial effort as the cost of management time, the personnel information and training activities. Finally, it is to highlight that the financial costs are strictly connected to the adhesion to one of the formal voluntary standards such as ISO 14001 and EMAS.

Focusing on EMAS scheme, many studies also identify as main hindrances the *lack of customers’ interest and awareness* (Brouhle 2000) with the subsequent need to promote EMAS and its logo, and the lack of recognition and positive rewards by public institutions (Carnimeo et al., 2002).

- *Internal barriers* can be defined as obstacles that arise within the firms and prevent or impede EMS implementation or the adoption of EMS (Hillary, 2004). They are a vast category, comprehending factors, such as *lack of resources* (time and human capital), *difficulties in the understanding and perception of the EMS scheme*, *drawbacks in its implementation process*, *the culture itself of organizations*, and so on. The most significant internal barrier for companies and, especially for SMEs, is the *indirect costs* implied by, on the one hand, the *deal of time* that the management has to devote to the EMS implementation and, on the other, by the *lack of human and technical resources*. Time and knowledge therefore emerge as the most significant constraints. Some researches identify also as a barrier the difficulties in effectively *understanding the scheme and its requirements and identifying relevant environmental aspects* (Biondi et al. 2000). The study carried out by the Strategic SME group (ISO, 2005), point to lack of time as one of the top three most important barriers when implementing an EMS, as confirmed by 36% of SME respondents; secondly, the respondents pointed to lack of staff resources (31%) and, thirdly, lack of know-how in the enterprise (21%).

In this framework, the **role of Public Administration supporting EMAS and other EMS** becomes essential in order to remove some of the abovementioned barriers. The Public Administration operating at European, National, regional and local level can *award the commitment of EMAS companies by fiscal incentives and reducing their administrative burdens* through regulatory reliefs. The better regulation and the introduction of regulatory reliefs has a twofold objective: *awarding EMAS registered organizations by reducing their administrative “burdens” and incentive the dissemination of the environmental management tools*. Over the last years, the European Commission and other EU institutions have promoted many initiatives to observe and consolidate the *process of simplification of the European legislation in order to reduce its economic, social and environmental effects*. The objective of the EU policies and strategies was to simplify environmental laws in order to provide tangible advantages for citizens, enterprises and public administrations. This strategy was included in the **EC Communication “Minimizing regulatory burden for SMEs”** (COM (2011) 803 final) and in the ECAP Program, which focused on compliance of SMES with environmental regulation.

The European Commission identified two typologies of tools for EMAS uptake:

1. *Regulatory flexibility*, including simplifications in administrative proceedings, controls, etc.,
2. *Promotional incentives*, including financing, measures for the incentivizing of Green Public Procurement etc.

A survey carried out by the German Federal Environmental Agency, confirmed that EMAS or ISO 14001 companies perceive benefits and experience positive impacts from implementing EMS, such as the opportunity to access to regulatory reliefs. A study carried out by the Multi-State Working Group on 50 private and public facilities that developed EMS as pilot projects in the United States, found that companies reported strong motivations for adopting an EMS arising from expectations of improving regulatory compliance or achieving regulatory benefits (UNC-ELI, 2001). In one of the few large-scale surveys of companies adopting EMS and pollution prevention practices, Florida and Davidson (2001) asked executives of 214 manufacturing companies in Pennsylvania what motivated them to do so. They found that the strongest motivator was State and federal regulatory climate and regulatory benefits (85.5% and 83.9% respectively).

Many Member States included in the legislations regulatory reliefs and fiscal incentives to promote EMAS and other EMS in their environmental legislation. For instance, Germany and Italy provided the reimbursement of EMS costs or funded EMAS or ISO 14001 adoption. Moreover Public Administrations adopted measures to facilitate EMAS implementation and its maintenance, such as regulatory flexibility, including simplifications in administrative proceedings, environmental inspections, etc.

A desk research carried out by the **BRAVE** team accounted for 155 existing regulatory reliefs at regional level, as well as 81 national simplification measures¹. The research showed that the *tools for economic support are still widespread* and represent a significant piece of the total identified incentives. *Regulatory reliefs or reducing monitoring and information requirements are also significantly used* by Governments to support EMAS organizations. The survey conducted in 2012 by BRAVE team confirmed the extent to which EMAS organizations appreciate regulatory reliefs. The findings of BRAVE survey, that involved approximately 250 EMAS-registered organizations, provide some insights on the organizations' knowledge and application of the existing measures and incentives, but they especially highlight the role of these instruments to incentivize the adoption of EMAS. In detail, the study reveals that regulatory relief is known by the most of the interviewed EMAS organizations (63%) but only 43% of them have adopted or benefitted from one of the existing regulatory reliefs. The study included a focus on the types of regulatory reliefs benefitted by organizations. 44% of the organizations confirmed that they took advantage of the possibility to extend the length of their environmental permits. 50% of respondents declared that the access to regulatory relief measures contributed, along with other factors, to their choice to obtain EMAS. Comparing the role of the regulatory relief measures with other possible motivations in the decision to adopt EMAS (improvement of the organization's image, improvement of relations with the authorities, improvement of internal organization, etc.), the study found that 44% of interviewed organizations declared that regulatory relief played a significant role.

Regarding the benefits achieved from regulatory reliefs, the majority of respondents agreed with the reduction of costs. Moreover, in order to provide expectations on new regulatory reliefs, it was asked to identify the most "desired" measures. 65% of respondents asked for the introduction of new forms of tax reduction, 41% asked for the reduction in the number of technical reports to be sent to competent authorities and 39% asked for the reduction in the frequency of inspections.

All these information and data confirmed the role of regulatory reliefs to support EMAS and the need of further efforts to introduce new ones.

¹ Austria, Denmark, Germany, Italy, Spain and Portugal were the countries analyzed.

3. EMAS REGULATION (EC) NO 1221/2009

The current economic situation and the increasing consumer awareness about the environment are favouring the emergence of a new increasingly sensitive consumer regarding the environment and who is starting to demand information about the environmental performance of the producer organizations. In this sense, the EMAS Regulation, apart from offering the same environmental benefits that any other voluntary scheme offers (International Standard ISO 14001 (ISO 2014:2004) and EU Ecolabel (Regulation (EC) No 66/2010), among others), provides the general public information on the environmental performance of organizations, leading to greater confidence, transparency and credibility to Public Administrations, customers, consumers and society at large.

EMAS is a voluntary tool available for any kind of organisation aiming to:

- Improve its environmental and financial performance;
- Communicate its environmental achievements to stakeholders and society in general.

Currently, more than **4.500 organisations and approximately 7.800 sites are EMAS registered**. This scheme is particularly disseminated in **Germany, Italy, Spain, Austria** and other European Member States, while in many other countries, tools and methods and EMAS adoption still need to be promoted and supported.



EMAS was “born” in 1993 and it was modified in 2001 and in 2009. The most recent version of the EMAS Regulation (better known as EMAS III or EMAS Global) is framed within the **6th Community Action Programme concerning the Environment** (COM(2001) 31 final) and includes among the strategic approaches to achieve the objectives in matters of environment, the improvement of the collaboration with the companies and the integration of the environment into other Policies. To do this, voluntary commitments are essential, in particular to promote a wider participation in the community eco-management and audit scheme (EMAS) and to develop initiatives that encourage organizations to publish independently verified reports on their environmental performance.

In order to promote this approach, the Member States must consider the way of taking into account the EMAS register when it comes to formulate their legislative acts (improving legislation)² or using it as an instrument in the enforcement of legislation (regulatory reliefs). The *Article 38* of EMAS Regulation 1221/2009 suggests to Member States the introduction of regulatory reliefs and measures facilitating organizations to become and remain in EMAS.

² To improve legislation means changing other legislative instruments so that the burdens on organizations participating in EMAS are abolished, reduced or simplified with a view to enhance the effective functioning of markets and to increase competitiveness (article 38.2b of the EMAS Regulation).

Institution and Public Administrations should be encouraged to voluntarily participate in EMAS, by offering them the possibility to gain in terms of *regulatory control, cost savings and reducing administrative burdens*.

In this sense, since the new EMAS Regulation was adopted, several normative references (at European, national and/or regional level) that have consider the ***possibility to use the EMAS Regulation as a tool to simplify administrative procedures and streamline environmental control and inspection mechanisms***, including the recent Directive on Industrial Emissions (Directive 2010/75/EU), which states in its article 23 that “*the Member States will take into account, among other criteria, the EMAS Regulation in order to set the frequency of inspection visits to the sites of the facilities included in its scope of application*”.

*The **Member States and their corresponding competent bodies** shall do a final effort so that these measures to improve legislation and regulatory reliefs can be executed and implemented in the frame of their legal system, either by **formulating new legislative acts or by reviewing the existing ones** (policy making), by **modifying the procedures** for granting permits, licenses and authorizations, by **changing communication flows** among actors involved, **control methods and administrative regulations**, by **reducing the amount of duties and taxes**, etc. (policy implementing).*

4. BRAVE PROJECT: AIMS AND ACTIVITIES

Since the launch of the **Strategy for simplifying the regulatory environment** in 2005 (COM(2005) 535 final) simplification has been mainstreamed into the work of the Commission. Through a range of coordinated activities, the Commission has built up a political and practical framework of action delivering tangible benefits for citizens, businesses and public administrations. This strategy is connected with the other important action of **EC: “Minimizing regulatory burden for SMEs”** (COM(2011) 803 final) and with the ECAP Programme focused on the improvement of environmental compliance of the Small and Medium enterprises.

The Commission is taking action to *produce SME-friendly legislative proposals, like that exempting micro-entities from unnecessary legal requirements in accounting directives*. Main tools of the EC are, firstly, the **Simplification Programme** (COM(2008) 278 final) to streamline, update and consolidate EU law: around 200 proposals have been adopted that bring substantial benefits for businesses, and, secondly, the **Administrative Burden Reduction Programme** (COM(2007) 23 final): Commission proposals representing a 33% reduction of the targeted burdens, well beyond the 25% objective, have been tabled.

***BRAVE project** is part of this European Strategy, indeed the project aims at improving the environmental legislation through a **better regulation and the reduction or simplification of administrative costs and burdens for the EMAS-registered organizations**. The project aims at supporting the **full integration of EMAS** (and of other voluntary certification schemes, such as the EU Ecolabel) in the environmental legislation of EU Member States. This supports the EMAS implementation, as well as for companies adopting the EU scheme or other forms of certification.*

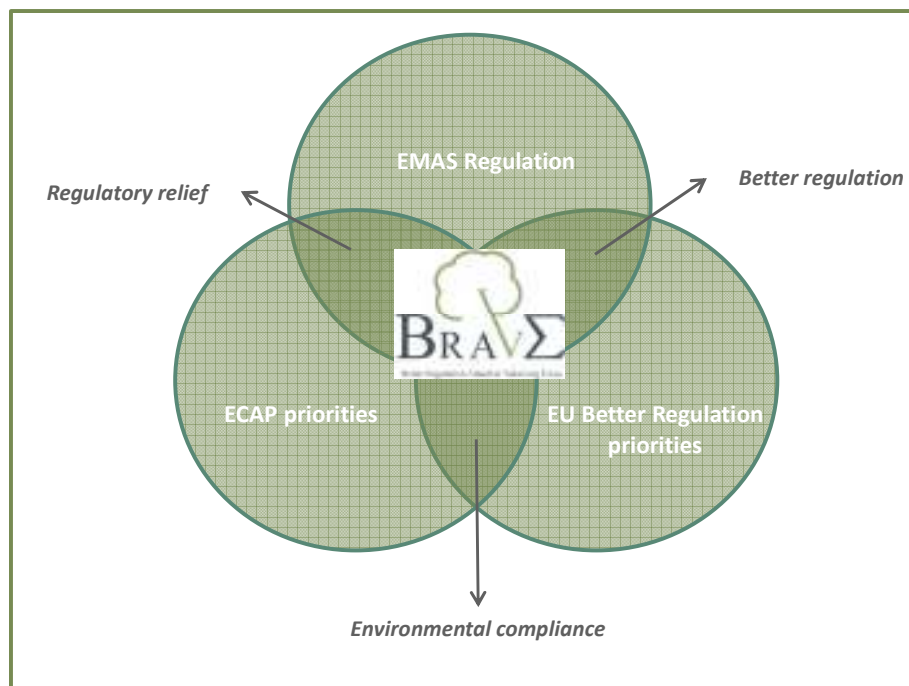
Encouraging organizations to adhere to EMAS Regulation is one of the main objectives of the BRAVE project, so that organizations achieve a win-win situation in terms of administrative simplification, cost savings and a reduction of regulatory environmental controls.

BRAVE is a project co-financed by the **LIFE Programme**, which is the EU's funding instrument for the environment and climate action (www.braveproject.eu) and has the participation of *two European countries* (Italy and Spain), making a total of *seven regions* (Lombardia, Toscana, Liguria, Basilicata, Friuli-Venezia Giulia, Andalusia and Valencia) and *seven partners* (Ambiente Italia, Confindustria, ARPA Lombardia, IEFE, Sant'Anna School of Advanced Studies, the Andalusian Institute of Technology and the Valencia Chamber of Commerce).

BRAVE aims at connecting the objectives of the Better Regulation Policies with the priorities of the new EMAS Regulation and the ECAP Programme, addressing in the same project problems posed by the main European Policies through the following proceedings:

1. **Simplification and improvement of the existing regulatory frameworks** regarding the environment (Better Regulation policies).
2. **Promotion and dissemination of EMAS** as an effective tool to improve the fulfilment of the environmental legislation by SMEs (ECAP Programme).
3. **Reduction and removal of burdens** on organizations participating in EMAS (EMAS Regulation).

Figure 1.- Integration of BRAVE project into the European Environmental Policies



BRAVE aims at achieving following **specific objectives**:

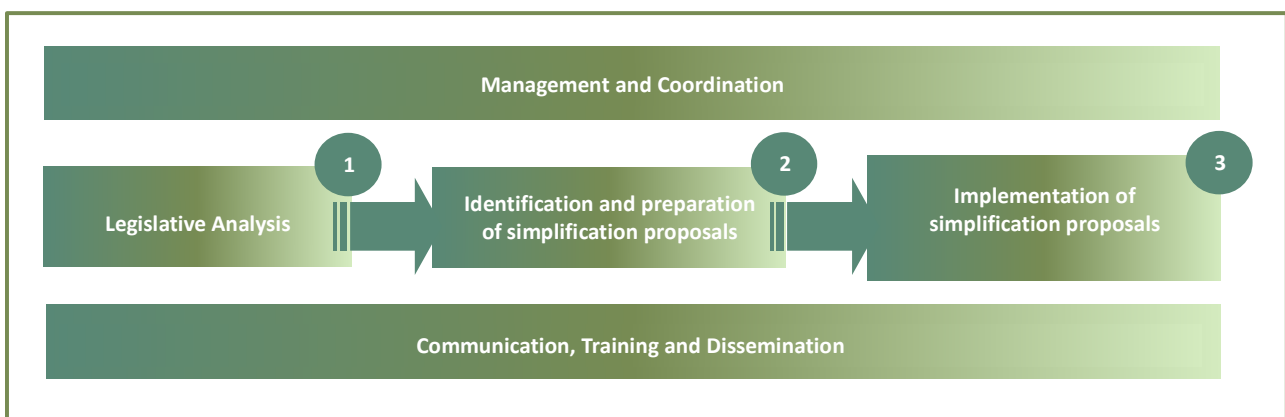
- ✓ To support the full integration of EMAS Regulation (and other voluntary certification schemes, among them the Ecolabel) into the EU Member States' environmental legislation.
- ✓ To enhance the commitment of organizations registered in EMAS (in particular SMEs), by offering them administrative and economic benefits.
- ✓ To encourage organizations to join EMAS and hence to improve the fulfilment of implementing environmental legislation.
- ✓ To remove, reduce and simplify administrative burdens and costs, as well as to streamline the regulatory environmental controls to which EMAS-registered organizations are subjected.

Among the **activities planned** for the fulfilment of the project objectives, there was an initial **analysis of the environmental legislation** (project stage 1) at different levels of application (European, national and regional) in order to offer an overview of the existing experiences regarding regulatory controls, incentives and other simplification measures for EMAS-registered

organizations (existing measures) and to identify other opportunities to introduce regulatory reliefs.

The project also included an action aimed at **defining regulatory relief proposals at European, National and regional level**. Many regulatory reliefs emerged from this task: 105 proposals were identified concerning European directives on transport, waste, energy and many other environmental topics, around 30 regulatory relief proposals were defined concerning the environmental national legislation existing in Italy and more than 70 proposals generated great interest among the seven regions involved in the project.

Figure 2.- Planned activities in the BRAVE project



The main **result expected** from the project is the **adoption of some of these regulatory reliefs** previously identified so that the competent bodies on environment draw up legislative acts considering the EMAS register as a guarantee of the fulfilment of the applicable legal requirements or, at least, to use it as an instrument in the implementation of legislation.

The identification of regulatory reliefs was the objective of the *Working and Consultation Groups* (European, national and regional) set up in the project. These groups, composed by project partners and many other stakeholders, were constituted within the framework of the BRAVE project with the aim of analyzing and selecting the activities derived from the EMAS Regulation and from other Environmental Policies liable of being integrated into, coordinated and/or simplified by the environmental competent bodies.

As a continuation of the work carried out by the Working and Consultation Groups, and derived from the application of various prioritization methodologies, those measures most likely to be incorporated into the legal system were selected and the necessary **amendments were prepared** so that the competent bodies could apply them to organizations participating in EMAS (stage 2).

Currently, some regional and national institutions adopted a total of 12 regulatory reliefs proposed: 4 in Tuscany, 4 in Lombardy, 2 in Liguria, 1 in Valencia and 1 by the Italian Parliament. The adoption process included meetings, workshops and other activities to support and encourage the implementation of BRAVE proposals. Regional and national politicians, representatives of trade

organizations and companies participated in the process to adopt the BRAVE regulatory reliefs.

Other expected results concern the **identification and development of other regulatory reliefs** potentially efficient to improve the existing environmental regulatory framework and to apply regulatory exemptions to those EMAS-registered organizations in order to create **tools and training activities** to disseminate and promote the “good practices” experienced by the regions involved in the project. Given this, project partners drafted the present Guidance tool to support and encourage public administration, competent bodies and other organizations in improving the environmental legislation in favour of EMAS-registered companies. It also aims at describing the process to identify new regulatory reliefs and to promote their adoption by competent bodies. It is intended to support and facilitate the implementation of this kind of measures by the different Member States by providing a compilation of experiences existing at different levels (European, national and regional) of the regulatory improvements, incentives or other simplification measures for EMAS-registered organizations.

The objective of this guide is the dissemination and replicability of the project results achieved in the two Member States directly involved in the BRAVE project (Italy and Spain).

*All in all, this Guide is precisely presented to **support and facilitate the implementation of this kind of measures by the different Member States**, by providing a compilation of experiences existing at different levels (European, national and regional) of the regulatory improvements, incentives or other simplification measures for EMAS registered organizations.*

- **European Level:** amendments to Directives in force in order to facilitate that they are properly adopted at national level and future planned simplifications at European level to help those competent bodies that have planned new policy developments or to review the existing ones at national level.
- **National Level:** guidelines on how to develop the reference regulatory framework at national level regarding “improving legislation” (e.g., to reinforce credibility and usefulness of the EMAS register as a political tool) and “regulatory flexibility” (e.g., to reduce the administrative burden of organizations participating in EMAS).
- **Regional Level:** guidelines on how to implement simplification measures (e.g., reducing taxes and the frequency of environmental controls for EMAS-registered organizations) in the regional legal system.
- **Local Level:** orientations on how to apply simplifications measures at local level (local authorities, businesses and productive local systems).

5. STRUCTURE AND CONTENT

Based on the priorities established in the ECAP Programme and in the Better Regulation Plan, and taking into account the already existing experiences and the future planned simplifications concerning “improving legislation” and “regulatory flexibility”, the project partners have developed this Guide in order to **facilitate Member States to adopt simplification measures** with the aim of reducing burdens to companies participating in EMAS.

In order to promote the understanding of the scope of each of these measures, instructions contained in this Guide have been grouped into seven **topics**:

1. Permitting Procedure.
2. Inspection and Control Activities.
3. Environmental Communication.
4. Green Public Procurement.
5. Financial Guarantee.
6. Taxes and Fees.
7. Financing Initiatives.

Each of these topics includes **existing simplifications measures** (already adopted or in an advanced adoption stage) collected from the regions participating in the project so that they can be a reference for those Member States thinking about incorporating the EMAS register in the *formulation of new legislative acts or in the review of the existing ones* (improving legislation) or using it as a *simplification tool to reduce burdens* for companies already participating in EMAS (regulatory flexibility). In addition, a summary table has been attached, where measures and examples contained in each of the topics have been included (annex 4).

Measures included in this Guide derive **from experiences collected from regions participating in the project**³, such as clear examples of the possible practical applications at national and regional level of the principles of “improving legislation” and “regulatory flexibility” published in the legislation in force or in development at European level. Therefore, this Guide can be understood as an operational tool for the implementation of the main results obtained throughout the project. These results can be consulted in the website (<http://www.braveproject.eu/download/>) and considered as a reference to facilitate the understanding of the measures contained in the Guide.

Aspects related to each of these measures have been defined in the following table:

³ The Guidance Toll contains a selection of the most representative measures implemented in the regions participating in the project. All other existing measures at national and regional levels are available on the project website (please, see documents derived from actions 3 and 6).

Figure 3.- Model form where simplifications measures are described

MEASURE TITLE	
References:	<i>Article (s) of the normative or legislative acts issued in the environmental field</i>
Justification:	<i>Background of the measure (why a measure should be introduced?)</i>
Requirement:	<i>Description of the requirement (scope of the measure: activities it addresses)</i>
Description:	<i>Description of the measure (objective of the measure: introduction and brief description)</i>
Deployment:	<i>Description of the implementation of the measure (how can the measure be carried out?)</i>
Results:	<i>In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.</i>
	Region XX
	Region YY
Benefits:	<i>Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure</i>

All measures compiled in this Guide have been subjected to a **participation process and public consultation** where the most important actors *at national, regional and local level* (project partners, competent bodies, experts and professionals) have made contributions and agreed the viability and practical use of the Guide.

This tool represents a methodological guide for the operational implementation of the priorities adopted by the ECAP Programme and the Better Regulation Plan and it can be one of the technical references required to draft a *Green Book* collecting all different applications of the principles “Improving Legislation” and “Regulatory Flexibility”.

In this sense, the Guide is very useful not only for actors directly involved in the project but for other external actors, like other Member States and regions, becoming the main tool used for training and dissemination activities planned within the framework of the project.

6. DESCRIPTION OF SIMPLIFICATION' MEASURES

6.1. PERMITTING PROCEDURE

For the **renewal, updating and/or review of environmental permits**, the operators should submit to the competent authority the documentation necessary in each case and it shall be accompanied, if appropriate, by a visit to the facilities in order to check the appropriate implementation of new environmental requirements.

In the event that these facilities also have a certified EMS, they are subject to verification activities by an Environmental Verifier in order to check compliance with the requirements laid down by the EMS, such as the requirements related to environmental performance and the applicable legal requirements, including requirements and terms established in the environmental permits. These verification activities include actions like documentation analysis, staff interviews and visits to the facilities, so that the **renewal, updating and/or review procedure of environmental permits for those facilities with an EMS certified** according to the International Standard ISO 14001 or the European EMAS Regulation **could be simplified or sped up**, provided that they submit annually the Environmental Statement, duly validated by an Environmental Verifier. Additionally, the **period of validity of environmental permits could be extended** for these facilities.

The following cards are two measures related to the process of review, update and/or renewal of environmental permits, which, despite of having a specific and different legal or policy framework:

1. Simplification of the updating and review procedure of Integrated Environmental Authorizations (IEAs) under **Directive on Industrial Emissions** framework.
2. Extension of period of validity of the Authorization for Waste Manager under **Directive on Waste** framework.

1. SIMPLIFICATION OF THE IEAs' REVISION AND UPDATING PROCEDURES FOR EMAS-REGISTERED ORGANIZATIONS	
References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p> <ul style="list-style-type: none"> ✓ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control) ✓ Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (<i>explanatory memorandum 13 and article 38</i>).
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p> <p>The Directive 96/61/CE⁴ established that the facilities included in its scope will request the Integrated Environmental Authorisation (IEA), in which environmental conditions for the operation of facilities are defined and in which some aspects are specified, such as the <i>Emission Limit Values (ELVs)</i> of polluting substances that, among other aspects, should be based on the <i>Best Available Techniques (BATs)</i> for the environmental prevention and control of polluting substances to be regulated. On the other hand, to ensure compliance with the environmental requirements contained in these authorisations, the <i>regulatory environmental control measures</i> were established in its environmental condition.</p> <p>This Directive introduced a new <i>integrated approach</i> in conceiving the Industrial Environment, they simplified the administrative procedures, establishing coordination mechanisms among the different administrations involved and unifying in one authorisation the sectorial environmental permits that existed so far.</p> <p>The Directive 2010/75/UE, on Industrial Emissions, which recasts the IPPC Directive with other six directives, incorporates as the most important new features; 1) the modification of the scope of annex I concerning the activities to which the rule is applied; 2) administrative procedures relating to the IEA are simplified and clarified, both as regards its granting and its modification and review; 3) it also establishes the minimum requirements for the inspections and compliance reports; 4) it establishes rules concerning the closure of the facilities, the protection of soil and groundwater.</p> <p>On the other hand, the new EMAS Regulation (Regulation (EC) No 1221/2010) establishes that the mechanism for establishing an organisation's compliance with all applicable legal requirements relating to the environment should be strengthened in order to enhance the credibility of EMAS and, in particular, to enable Member States to reduce the administrative burden of registered organisations by way of deregulation or regulatory relief.</p>

⁴ Consolidated by Directive 2008/1/CE, of the European Parliament and Council, of January 15 2008 on Integrated Prevention Pollution and Control.

1. SIMPLIFICATION OF THE IEAS' REVISION AND UPDATING PROCEDURES FOR EMAS-REGISTERED ORGANIZATIONS	
Requirement:	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p> <p>The Directive 2010/75/UE, on Industrial Emissions, suppresses the obligation to renovate the authorisation which implied that the operator of the facility, eight years after the granting of the IEA, should request the renewal to the competent body at least ten months before the expiry of the time limit. In this way, the adaptation of IEA conditions to that period was guaranteed.</p> <p>It is now the Competent Body who will ensure the review and updating of the IEA through a simplified procedure. That way, authorisations will be reviewed within next four years after the publication of the conclusions regarding the BAT⁵. To do so, the operator will submit (at the request of the Competent Body) all information necessary for the review of the IEA conditions. In that case, it should include the results from the emissions control and any other information that allows a comparison of the operation of the facility with the Best Available Techniques described in the conclusions related to applicable BAT. In this sense, the Competent Body should ensure that:</p> <ol style="list-style-type: none"> a. All IEA conditions have been reviewed⁶ and adapted, if necessary. b. The facility meets the authorisation conditions.
Description:	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p> <p>The <i>Competent Body</i> for Environment could take into account that, for the EMAS registered facilities, the compliance with control obligations derived from this system can be used to effectively meet control obligations which may arise.</p> <p><i>The Competent Body for Environment could establish a virtually automatic verification procedure of the IEA requirements after being updated with the conclusions related to the applicable BAT, on the understanding that EMAS registered facilities meet the current environmental conditionings after updating the IEA if they submit the annual Environmental Statement duly validated by an Environmental Verifier.</i></p>
Deployment:	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>For this simplification to be effective and can be carried out, it should be necessary to establish or strengthen means of communication or coordination between:</p> <ol style="list-style-type: none"> 1. Services of the Competent Body for Environment involved in the process of granting and updating the IEA and in the EMAS Regulation facilities register and EMAS registered organizations to inform: <ul style="list-style-type: none"> ✓ Of the possibility to benefit from this simplification measure and its derived implications. 2. Services of the Competent Body for Environment involved in the process of granting and updating the IEA and in the EMAS Regulation facilities register and

⁵ Decisions Commission establishing the best available techniques (BAT) conclusions under Directive 2010/75/EU.

⁶ The review will consider all conclusions regarding BAT reference documents applicable to the facility, since the authorisation was granted, updated or reviewed.

1. SIMPLIFICATION OF THE IEAs' REVISION AND UPDATING PROCEDURES FOR EMAS-REGISTERED ORGANIZATIONS

	<p>Environmental Verification entities to inform:</p> <ul style="list-style-type: none"> ✓ Quarterly: Of facilities which are members of EMAS and are subject to review and updating of their IEA. ✓ Immediately after the granting: Of updated requirements in the IEA. <p>3. Environmental Verification entities and Services of the Services of the Competent Body for Environment involved in the process of granting and updating the IEA and in the EMAS Regulation facilities register to inform:</p> <ul style="list-style-type: none"> ✓ For the current year: Of compliance with updated requirements in the IEA, apart from other applicable legal requirements and the reliability of data provided in the Environmental Statement through the referral to the Competent Body for Environment of Annex VII of EMAS Regulation.
<p>Results:</p>	<p><i>In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.</i></p>
	<p>Andalusia Region (IAT): Simplification of the IEA's revision and updating procedures for EMAS registered organizations</p> <p>The Spanish Law 5/2013 (Ley 5/2013) and the Spanish Royal Decree 815/2013 (Real Decreto 815/2013) are the legal regulations that develop and adapt the legal European framework related to the Industrial Emissions Directive (IED) into the Spanish legal system. In this new regulatory context, EMAS Regulation is seen as a deregulation or a regulatory relief instrument in terms of administrative simplification, cost saving and reduction of regulatory controls. In particular, this Royal Decree establishes that:</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p><i>“The Competent Body should take into account that for those installations registered according to the Community eco-management and audit scheme (EMAS), the compliance with control obligations derived from this scheme may be used for the effective fulfilment of the control obligations derived from the implementation of this Royal Decree and also of Law 16/2002, of 1 July (Ley 16/2002)”.</i></p> </div> <p>In accordance with the competencies of the the Autonomous Communities to devise additional environmental legislation, some competent environmental Autonomous Community bodies have already integrated EMAS Regulation into their specific regulations regarding integrated pollution prevention and control. Among them, Andalusia, through Law GICA (Ley 7/2007) and Decree 5/2012 (Decreto 5/2012). In particular, the first Additional Provision of the Decree establishes that:</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p><i>“In relation to those activities or installations implementing an Environmental Management System externally certified under EMAS or ISO 14001, the Regional Government for the Environment will set up rules to simplify the monitoring mechanisms to comply with the obligations derived from the IEA (Integrated Environmental Authorizations) and to process the corresponding IEA application or modification, and successive renewals”.</i></p> </div> <p>Although this regional legislation incorporates the obligation for the Autonomous Communities to establish simplification mechanisms for EMAS-registered companies, Andalusia has not yet established the guidelines to perform this coordination between the regulatory (derived from</p>

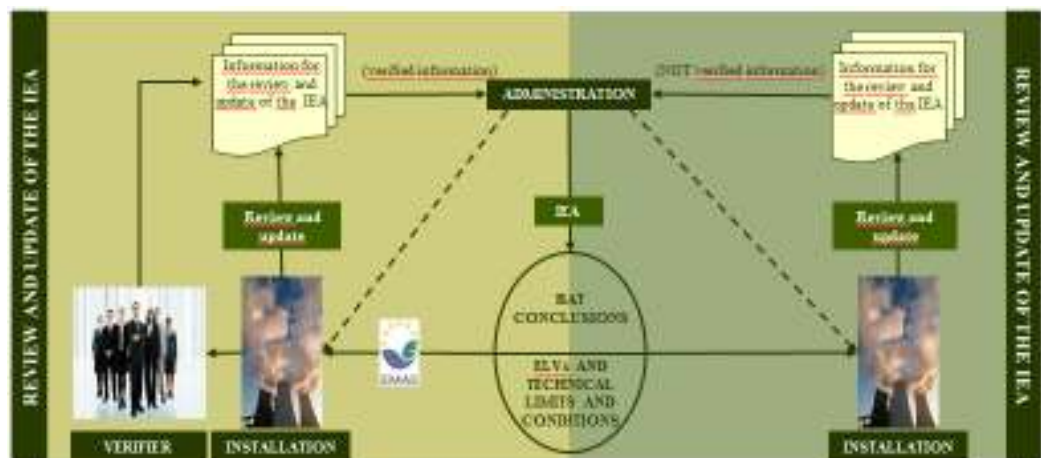
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the implementation of Law GICA) and voluntary (derived from the implementation of EMAS Regulation) environmental monitoring mechanisms .

Following these environmental requirements derived from the implementation of the IED, which updates the framework of the so-called IPPC Directive, Andalusia (as Competent Body responsible for environmental matters) shall transpose these new requirements into its regional legal system. Therefore, now that Andalusia is immersed in the review and adaptation of the new requirements imposed by the IED, it is the moment to establish the regulatory bases framing the coordination guidelines with EMAS Regulation within its regulatory context.

At this respect, working and consulting groups established in Spain and in Andalusia are working in the framework of BRAVE project with the aim of analysing the activities derived from Law GICA and EMAS Regulation that are susceptible to be coordinated, integrated and/or simplified by the Competent Body responsible for environmental matters in Andalusia (Regional Ministry of Environment and Spatial Planning).

Nowadays, the Regional Ministry of Environment and Spatial Planning is working on the development and establishment of a legislative act that will regulate the processes for the review and update of the IEAs and the monitoring of the obligations derived from the IEA of those installations implementing an Environmental Management System externally certified under EMAS Regulation, following the next diagram:



ELVs = Emission Limit Values

Figure 1- Integration diagram of EMAS-IED (IEA review and update process)

The Regional Ministry of Environment and Spatial Planning is coordinating the procedure to follow so that the compliance with the obligations derived from EMAS Regulation can be useful for the effective compliance with the obligations derived from the implementation of the IED, in a way that:

“The monitoring mechanism set up in the IEAs requirements after their update with BAT conclusions may be practically automatic for EMAS-registered organisations, by understanding that they comply with current environmental conditioning after the update of the IEA if they annually submit the Environmental Statement duly validated by an environmental verifier”

In this way, it will be possible to:

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	<ul style="list-style-type: none"> • Avoid document corrections and amendments. • Reduce the deadlines related to the IEA review and update process. • Avoid the duplication of information.
Benefits:	<p><i>Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure</i></p> <p>Measures described above are designed to reduce administrative burdens and costs associated with the updating of the IEA, as well as to speed up the regulatory environmental controls. The expected benefits of these simplifications are:</p> <p><u>For the operator of the facility:</u></p> <ul style="list-style-type: none"> ✓ Greater <i>confidence with regard to Public Administrations</i> as they recognise EMS the basis of the EMAS Regulation as an instrument which ensures that the facility now meets and will meet in the future the legal environmental requirements applying to it. ✓ Improving <i>coordination</i> between audit activities included in the IEA Monitoring Plans and audit activities developed within the framework of Environmental Verifications on the basis of the EMAS Regulation requirements. <p><u>For the Competent Body:</u></p> <ul style="list-style-type: none"> ✓ Improving the <i>efficiency of verification processes</i> in the updating of the IEA based on the improvements included in the conclusions on BAT. ✓ Improving the <i>European position</i> in relation to the EMAS Regulation. ✓ Improving the <i>efficiency of monitoring activities</i> through a more efficient use of available resources for inspection activities by directing them to those less committed facilities on a voluntary basis in the compliance with the applicable environmental legislation. ✓ Ensuring <i>environmental information</i> on the facilities' environmental performance is proven and validated by third parties.

2. EXTENSION OF THE AUTHORIZATIONS' VALIDITY PERIOD FOR TREATMENT PLANTS OF END-OF-LIFE VEHICLES	
References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p> <ul style="list-style-type: none"> ✓ Directive 2000/53/EC⁷ of the European Parliament and of the Council of 18 September 2000 on end-of life vehicles (<i>article 6.5</i>). ✓ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on Waste (Waste Framework Directive). ✓ Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (<i>explanatory memorandum 13 and article 38</i>).
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p> <p>Directive 2000/53/EC establishes the legislative European framework for prevention, reuse, recycling and any other valorisation model for vehicles or their components at the end of their useful lives, aiming to reduce the final disposal of waste. Likewise, along with the measures established by the above-mentioned Directive, it also seeks to improve the environmental performance of all economic operators involved in the lifecycle of those vehicles, particularly of those <i>companies or facilities for collection and treatment of vehicles at the end of their useful lives</i>.</p> <p>Member States shall take the necessary measures to guarantee that the operation of those companies is only authorised after having received the permit or authorisation from the Competent Authority or if, instead of permit they have a registry, once specific requirements have been satisfied. Likewise, Member States shall promote the implementation by these companies of Environmental Management Systems (EMS) certified according to ISO 14001 or EMAS Regulation (Article 6.5).</p> <p>On the other hand, the implementation of an EMS (especially EMAS) is also promoted within the scope of the Waste Framework Directive as a waste prevention measure (included in Annex I) and as a criterion to take into account when establishing the frequency and intensity of periodic inspections to be carried out by the competent authorities designated by each Member State (Article 34.3).</p> <p>In this sense, and according to EMAS Regulation, Member States shall take all the necessary and appropriate measures to take into account EMAS in the development of legislation or used as a tool in the enforcement of legislation so that companies can benefit in terms of cost savings, administrative burden and public image, on the condition that they are able to demonstrate an improvement in their environmental performance.</p>
Requirement:	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p> <p>Taking the EMS into account (especially EMAS) in Directive 2000/53/EC and Directive 2008/98/EC reinforces the credibility of EMAS scheme, considering it as a mechanism for establishing an organisation's compliance with all applicable legal requirements relating to the environment and, particularly, for allowing Member States to reduce the administrative burden of EMAS-registered organisations by way of deregulation or regulatory relief. Yet the Member States are</p>

⁷ Amended by different Legislative Acts: Decision 2002/525/EC, Decision 2005/438/EC, Decision 2005/673/EC, Directive 2008/33/EC and Directive 2008/112/EC.

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	<p>the ones in charge of adopting the necessary measures to execute these considerations within the framework of the national/regional legislation, or to be considered in their elaboration. In this sense, the Commission adopted a Report on the implementation of Directive 2000/53/EC (COM(2009) 635 final), by which most of the Member State have incorporated the legal, regulatory or administrative provisions from the Directive in their own internal legal order, making it mandatory to have a permit from or to be registered with the competent authorities⁸. Furthermore, derived from this report, only nineteen Member States have established measures to encourage collection and treatment establishments to introduce certified environmental systems, providing information by guidance documents, informative brochures on the advantages of the EMS implementation, training courses or funding, among others. However, any of these Member States has structured EMAS registration to simplify the permitting procedure of the concerned authorisation or permit or to extend its period of validity as it has been done within the scope of the Industrial Emissions Directive (Directive 2010/75/EC) (see measures included in topics 1⁹ and 2¹⁰ related to the IEA review and updating procedures and the frequency of periodic inspections respectively).</p>
<p>Description:</p>	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p> <p>The implementation of an EMS according to EMAS Regulation has proved the efficiency when promoting improvements on the organisations environmental performance. Nevertheless, it is necessary to increase even more the number of organisations participating in this scheme in order to achieve a better overall impact of environmental performance. In this sense, the number of vehicles at the end of their useful lives in Europe¹¹ is important. That is why encouraging this type of companies to implement or maintain an EMS certified according to EMAS Regulation could have a significant economic impact on this sector. However, to achieve this, firstly, it would be necessary that Member States establish within their internal legal order the mechanism to consider EMAS as a simplification tool that allows this type of facilities or companies saving costs associated with the permitting procedure (administration procedures, verification inspections before the start-up of installations, etc.). In this sense, there are several Member States that have initiated the path towards implementing this kind of simplification measures in end-of-life vehicles treatment plants, specifically, the effectiveness of this measure is particularly significant, especially in a context like the italian or german, where simplifications and incentives for EMAS organizations are widespread. In fact, the authorizations extension for EMAS registered companies is extremely popular in the italian environmental legislation; the legislator used this type of measure to reward companies adopting EMS This simplification answers to a real expectation by registered companies; the survey, carried out within the BRAVE framework among registered companies in Europe, confirmed the interest in this type of measures: 34% of respondents said they appreciate the authorizations extension and hope for a wider availability of this simplification in environmental legislation. Interest in this simplification was high in all Member States: 44% of respondents of Portugal confirmed their appreciation, as 36% of austrians and 38% of italians and germans did.</p> <p>The scope of this measure includes end-of-life vehicles treatment plants that fall under the</p>

⁸ Only Italy and the United Kingdom made use of the derogation possibility from the permit requirements as referred to in the Directive.

⁹ Simplification of the IEA review and updating procedures for those installations that have an EMS in the regions of Andalusia and Lombardy.

¹⁰ Reduction of the frequency of inspections in the regions of Andalusia and Lombardy.

¹¹ The European Environment Agency estimates that there could be more than 16 millions of scrapped cars by 2015 (TERM 2002 11a EU – Generation of wastes from vehicles at the end of their useful lives: <http://www.eea.europa.eu/data-and-maps/indicators/waste-from-road-vehicles>)

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	scope of the Directive 2000/53/EC and not under the scope of the Industrial Emissions Directive. This latter type of installations certified according to EMAS will thus benefit from the simplification measures set up in the previously mentioned Directive.
Deployment:	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>This simplification measure related to the extension of the authorisations or permits validity period for end-of-life vehicles treatment plants certified according to EMAS can be included as a modification of the existing sector-specific regulations (at national, regional or local level, as appropriate) through mechanisms for amending, reviewing, updating or derogating the normative applicable in each Member State.</p> <p>The existing normative at European level (Directive 2000/53/EC) only establishes the regulatory basis for its development and implementation by the Member States in their internal law order. Given this, the Member States are the ones that shall establish the mechanisms that allow the implementation of this simplification measure.</p> <p>In this sense, the Member States shall work on the establishment of necessary patterns for the implementation of this simplification measure in a unified (normalised) and effective way. This means that, at least, they will have to set the requirements and conditions that these installations and companies have to comply to benefit from this extension of the validity period of their authorisation or permit, and also the procedure that is to be followed by the competent authority in order to verify that the facility has implemented an updated EMAS registration and that it has discharged all its obligations related to the compliance with the legal requirements applicable to the environment.</p> <p>The submission of the Environmental Statement duly verified by an Environmental Verifier, together with the rest of documentation that the operator has to submit at the time of application for the grant, modification and/or renewal of the authorisation or permit could be the procedure to be followed by the competent authority to check whether the installation is in compliance with all legal environmental obligations.</p> <p>For this simplification measure to be effectively implemented, there is a need to establish or enhance the communication or coordination channels among the competent authority responsible for the renewal of the authorisation or permit of end-of-life vehicles treatment plants and the competent authority responsible for the granting, review or renewal of the EMAS Registration and EMAS-registered companies or likely to join the scheme.</p>
Results:	<p><i>In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.</i></p> <p>Tuscany Region (SSSUP): Extension of the IEA's validity period for treatment plants of End-of-Life vehicles</p> <p>The authorizations extension for EMAS registered companies is extremely popular in the Italian environmental legislation; the legislator used this type of measure to reward companies adopting EMS.</p> <p>In this sense, the authorization extension for end of life vehicles treatment plants operators was provided with Legislative Decree 24 June 2003, n.209 (Decreto Legislativo 24 giugno 2003, n. 209) (implementation of Directive 2000/53/EC on end-of-life vehicles). This administrative order rules the management of end-of-life vehicles collection centers and vehicles treatment and</p>

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	<p>disposal as waste. In compliance with Community legislation provisions, D.L. 209/2003 aim is the reduction of discarded vehicles environmental impacts.</p> <p>In particular, Legislative Decree 24 giugno 2003, n.209 regulates the granting of authorization for end of life vehicles' collection centers and facilities. Such authorization encompasses a <i>process of preliminary examination</i> by the competent authority; the enterprises have to bear the costs of the investigation and provide technical and financial documentation.</p> <p>In addition, the administrative order establishes the authorization duration in 5 years for all but the EMAS registered companies, for which this permission is extended to 8 years.</p> <p>The goal of this measure is to <i>reduce the costs and the administrative burden for EMAS companies</i>, in order to reward them for their commitment to adopting an EMS. Through this measure, the legislator has enhanced EMAS and the control and safeguards system arising from its implementation.</p> <p>The main impact of this measure is linked to the <i>reduction of the administrative burden and costs required for the preparation of the documentation</i>. EMAS-registered organization will then have to deal with the commitment required for authorization renewal in a more extended period of time than non-registered businesses, thus creating a "savings" especially in terms of <i>investigation, consultancy costs and time</i> devoted to the proceeding.</p> <p>The adoption of this measure <i>does not significantly affect the budget of the competent Italian authorities (Provinces)</i>, because the reduced cost of preliminary examination is compensated by a reduction in the administrative burden for those in charge of granting the authorizations. As a result, the implementation of these simplifications do not require for the public administrations to invest or to introduce significant adjustments, but only to acquire knowledge of EMAS.</p>
<p>Benefits:</p>	<p><i>Potential benefit/s could get the organisations (EMAS registered companies, competent bodies,...) from the measure</i></p> <p>The extension of the validity period of the authorisations or permits for end-of-life vehicles treatment plants certified according to EMAS will allow these companies to save costs associated with the authorisations or permits' renewal procedure (renewal fees, inspections to monitor compliance with the legal obligations, etc.). Additionally, the implementation of this measure will not imply extra burden or costs for the competent authority; in fact, these resources could be more effectively used elsewhere.</p> <p>On the other hand, considering an EMS certified according to EMAS as evidence that these companies discharge all its obligations related to the compliance with the legal requirements applicable to the environment generates greater confidence in Public Authorities, which may encourage this type of organisations to join EMAS scheme, as a way of promoting EMAS Regulation between companies within the sector.</p>

6.2. INSPECTION AND CONTROL ACTIVITIES

All the activities, actions and facilities with any kind of environmental impact on air, water and/or soil are subject to regulatory inspection and/or control activities by the competent body in environmental matters in order to check compliance with the environmental requirements included in the corresponding permits. Some examples of these activities are any inspection activity derived from the application of:

- Integrated Environmental Authorisation
- Discharge authorisation
- Waste manager / producer Authorisation
- Etc.

In the event that these facilities also have a certified EMS, they are subject to verification activities by an Environmental Verifier in order to control the compliance with the EMS requirements, such as the requisites related to environmental performance and the applicable legal requirements, including prerequisites and conditions established in the environmental permits, so that the ***frequency of inspection activities could be reduced or the inspection procedure can be simplified*** for those facilities with a EMS certified according to the International Standard ISO 14001 or the European EMAS Regulation.

The following cards are two measures related to the inspection and/or control activities, which, have different purpose:

1. Reduction of the inspection and/or control **frequency** for EMAS-registered or ISO 14001 certified organizations.
2. Simplification of the inspection and/or control **procedure** for EMAS-registered or ISO 14001 certified organizations.

1. REDUCTION OF THE INSPECTION AND/OR CONTROL FREQUENCY FOR EMAS-REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS

References:	<i>Article (s) of the normative or legislative acts issued in the environmental field</i>
	<ul style="list-style-type: none"> ✓ Recommendation 2001/331/EC of the European parliament and of the Council of 4 April 2001 providing for minimum criteria for environmental inspections in the Member States.
Justification:	<i>Background of the measure (why a measure should be introduced?)</i>
	<p>Starting from the suggestion of the Recommendation 2001/331/EC on the EMAS valorization in the inspections plans many European Countries adopted regulatory reliefs for inspection reduction: Germany, Italy, Spain and Denmark have introduced measures reducing the inspections in the EMAS or ISO14001 companies in their environmental legislation. A BRAVE project research found around 40 existing regulatory reliefs concerning the frequency or type of inspection at national and regional level.</p> <p>The organizations provided with an Environmental Management System (EMS) long for simplifications such as measures concerning the inspections and verifications of supervisory authorities. These organizations, as well as most observers, firmly believe that the managerial and organizational structure on which the systems are based on, is capable of monitoring and supervising relevant environmental parameters, in order to <i>ensure regulatory compliance</i> (even preventively, through the adoption of sentinel parameters). On the other hand, the same structure can promptly take action, with feedback mechanisms, in case the indicators monitoring the environmental aspects and activities from which they originate, indicate significant risks of exceeding the regulatory thresholds. The EMAS-registered or ISO 14001 certified organizations receive an annual verification by external verifiers that <i>monitors the environmental legal compliance of firm and the EMS efficacy</i>. The periodical audit in the EMAS or ISO14001 organizations can be considered a guarantee element for Public Administration that allows awarding the companies commitment in the sustainability.</p> <p>Therefore, presumably, when the institutions should express their belief in environmental management systems self-monitoring capability (especially when guaranteed by a third party certification), they will probably reduce controls intensity and frequency on organizations voluntarily undertaking these inspections.</p> <p>Planning less controls for EMAS-registered or ISO 14001 certified organizations is consistent with the Community approach and is intended to "control more" the non-certified companies. In this way the current approach of making controls to check the compliance is inverted. Thus enterprises have to demonstrate that they take care about the environment and then they can get a control frequency reduction.</p>
Requirement:	<i>Description of the requirement (scope of the measure: addressed activities)</i>
	<p>This Recommendation establishes that the Environmental Inspections Plans should:</p> <ul style="list-style-type: none"> ✓ be appropriate to the inspection tasks of the relevant authorities, and should take account of the controlled installations concerned and the risks and environmental impacts of emissions and discharges from them; ✓ <i>take into account relevant available information in relation</i> to specific sites or types of controlled installations, such as reports by operators of controlled installations made to the authorities, self-monitoring data, environmental audit information and environmental statements, in particular those produced by controlled installations registered according to the Community eco-management and audit scheme (EMAS), results of previous inspections and reports of environmental quality monitoring.

1. REDUCTION OF THE INSPECTION AND/OR CONTROL FREQUENCY FOR EMAS-REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS

This suggested measure addresses a broad range of areas of application, mainly related to the so-called "**programmed controls**", i.e. all those fulfillments verifications that the company has to undertake if subject to certain rules or regulations and all those compliance activities, in regard to the requirements and/or the limits set by the legislation itself.

The same measure *is not applicable to the controls operated by authorities related to complaints or to the occurrence of pollutions or environmental risks*, requiring a root cause analysis.

The measure can be applied to controls that follow different **procedures both administrative and analytical** (please see below).

The measure can be implemented **managing the control planning procedures**, in order to distinguish the conditions under which the companies claiming a voluntary environmental certification are subject to inspection and verification.

Because of the supposed conformity of the activities falling within the scope of EMS, it can be assumed that the **EMAS-registered or ISO 14001 certified organizations are better able to ensure compliance over time, to adapt in a timely manner to new laws and regulations and to exercise self-monitoring**, through constant supervision, in-line controls, environmental audits, etc.

Given that the supervisory authorities base their controls planning upon algorithms that take into account operational risks for the companies involved (as suggested below), the suggested measure entails **modifications and integrations of those algorithms**, so that a correction factor can be included, for the purpose of **extending the time between two verifications or inspections** for businesses that can prove to be certified and that the aim of the inspection has been included in the certified EMS.

Description of the measure (objective of the measure: introduction and brief description)

The possible simplification in favor of EMS can be implemented by establishing a **system for the "compliance risk" assessment**, based on variables such as:

- the *complexity of activities and processes* operated by the company;
- the *type of emissions* authorized (or to be authorized);
- the *location*, in terms of environmental targets proximity and sensitivity;
- the *operator performance*: i.e. the EMS effectiveness, weigh on skills and training, emergency planning, reporting, achieved performances, etc.; and finally
- the *compliance rating*: based on the significance and number of historical violations.

The system may result in a **risk assessment** (for example organized on several risk classes) that affects the *controls planning* (i.e. organizations belonging to the lower risk classes are controlled to a lesser extent) and also the *costs of preliminary investigation and controls* (assuming that the better the company situation is, the less expensive will be the control and/or the assessment).

Having an **EMAS registration or an ISO14001 certification from an accredited certifier, should therefore have a significant influence on the operator performance rating, leading to a substantial reduction in inspection frequency.**

Description:

1. REDUCTION OF THE INSPECTION AND/OR CONTROL FREQUENCY FOR EMAS-REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS

	<i>Description of the implementation of the measure (how can the measure be carried out?)</i>
Deployment:	<p>The implementation must move from the assumption that there are basically two types of control:</p> <ul style="list-style-type: none"> Analytical control aimed to verify the observance of <i>emissions</i> threshold by law, by means of sampling and other tangible analysis. <p>In order to implement the suggested system, the authorities in charge are required to provide an actual Plan for Control and Monitoring. This document must include a reduction in the interventions frequency on EMAS companies, through the development of a special algorithm, designed to include a number of significant matters.</p> <p>The plan, in other words, should differentiate the frequency by type of organizations (respectively: not certified, ISO 14001 certified and EMAS registered).</p> <p>At a national level, for example In Catalonia Law (Ley 3/1998) rules the regular environmental inspections on high environmental impact activities and establishes the exemption for EMAS registered organizations. In the Madrid region, the Law 5/2003 (Ley 5/2003) demands mandatory environmental audits, every 2 years, for hazardous wastes treatment plants, excluding, however, the registered organizations. In the Netherlands was developed a specific license - outline license - for EMAS registered and ISO certified organizations. This specific authorization, concerning the site main emissions, sets maximum emission thresholds but leave up to the organizations to decide how to comply with these limits. Moreover, EMAS-registered companies are expected to be controlled more "lightly", as opposed to non-registered companies; in addition, in the event of a violation, instead of sanctions, measures for improvement and explanation are required.</p> Administrative control aimed to confirm that the required <i>documentation</i> is in place and correctly managed; this documentation concerns the environmental aspects such as administrative authorizations, clearances, records, logs, etc. <p>For what concern the administrative control simplification, there is the opportunity to provide EMAS registered organizations with the power to submit, during the authorization issue/renewal process, a self-monitoring plan, introducing different tools and procedures, in addition to the usual analytics controls (for example a baghouse filters maintenance plan and its record).</p> <p>This submission is aimed to <i>guarantee that the legal obligations have been fulfilled</i>, while enhancing the activities the company conducts within its management system; sometimes such activities can be even more useful, compared with precise analysis, for the purposes of control.</p> <p>This measure is developed in the following card related to Simplification of the inspection and control procedure for EMAS-registered or ISO 14001 certified organizations.</p>
Results:	<p><i>In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.</i></p> <p>Lombardia Region (ARPA Lombardia): Reduction of the inspection frequency for EMAS-registered organizations covered by the Directive on Industrial Emissions</p> <p>Article 23 of the Industrial Emission Directive (Directive 2010/75/EU) and the Italian's transposition of this Directive (Decreto Legislativo 4 marzo 2014, n. 46) states that the <i>controls plan has to be defined according to a risk assessment</i>, which includes the operator performance rating. In case of an EMAS Registration, the control</p>

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frequency has to be reduced and this is the first case in which the European Community decides that the EMS risk reduction has to be considered in environmental controls planning.

The Italian legislation has made, in the past, some steps toward the controls simplification in favor of certified organizations, especially with **Law n.133 8/6/2008** (Legge 6 agosto 2008, n. 133) “Conversione in legge, con modificazioni, del decreto legge 25 giugno 2008, recanti disposizioni urgenti per lo sviluppo economico, la semplificazione, la competitività, la stabilizzazione della finanza pubblica e la perequazione tributaria”) enactment, in force since 08/22/2008. In particular, in art. 30, the administrative order introduces a clear **simplification of administrative controls for ISO 14001 certified organizations**. The text of art. 30 is very innovative indeed, both in the National and the European context: it reads that for *companies with environmental or quality certification, issued by an accredited certifier in compliance with European and international standards, the periodic checks, carried out by certification bodies, replace administrative controls or additional administrative verifications, even for the purpose of business license renewing or updating*.

The article provides that the administrative authority’s audits should focus, in this case, only on the certification topicality and thoroughness. It should be noted, though, that to fully implement this requirement by law is required the enactment of implementing regulations, validation that, to this day, never came neither from the Government nor from Ministries in charge.

More over in Italy were **promulgated Guidelines in relation to checking issue ex art.14 c.5 of Law 35/2012** (Legge 4 aprile 2012, n. 35), in specific the **abolition or reduction of controls on companies certified ISO 9001 or with other appropriate certification** enacted by certification organizations accredited by the national accreditation body.

At a regional level, Lombardy region enacted the **Regional Law July 8, 2014 – n. 19** (Legge Regionale 8 luglio 2014, n. 19) that represents a **further relief on environmental inspection is provided to EMAS Registered organizations**: these firms are considered less risky than non-EMAS ones, thus they will be subject to lower controls.

In addition, in order to gather information on their environmental compliance, the environmental designed authority may **convert the inspection into an official request of documentation** (i.e. an element of the existing EMS).

Regional Law 19/2014 (Legge Regionale 8 luglio 2014, n. 19) consider as reference the Recommendation 2001/331/CE on minimum criteria for environmental inspections and the above mentioned guideline ex art.14 c. 5 of Law 35/2012.

Following the indications included in these documents, the enforcement authorities have to take into consideration different information of the site and plant, other results, eventually opened claims, reports on environmental quality checking, to define their own control plans.

The Control Plans should consider:

- a) Information on specific plant object of the control, i.e. report for the authority.
- b) Information enclosed into environmental audit and report, in specific coming from controlled plants managed by registered EMAS organization.
- c) Results of previews audit.
- d) Report and claim received.
- e) Report on environmental quality control.

Art.21 c.2 and 3, in addition, define that the control plan checking for EMAS-registered companies foresees a **reduction of inspection frequency and the possibility to send, to the authority, the EMAS Environmental**

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Statement and other documentation of the EMS in substitution of inspections on site.

Lombardy Region will provide a Guideline for the implementation of the above mentioned dispositions.

So Lombardy Region consider the EMAS registered companies as companies that already take into account the environmental aspects of corporate control and states that it allows a reduction in the frequency of the enforcement authority controls.

Liguria Region (Confindustria): Reduction of the inspection frequency through new rules and operational proposals for EMAS-registered or ISO 14001 certified organizations

Confindustria Liguria greatly supported by Liguria Region has always pursued the target of the sustainable development through private and public initiatives having the same aim.

Due to national and European initiatives in the Liguria Region has grown up the reliance in the organizations ISO 14001 certificated or registered EMAS that are able to give more credit in the reliability of their process with reference to the compliance with the environmental law. This is the reason why the EMS certificated o registered are taken for granted by the competent authorities in the frequency and way of controls.

It has always been considered as strongly necessary that all the institutional subjects act together to give to the firms an easier way to afford the due of environmental sustainability.

In the last few years Confindustria Liguria has shown, thanks to BRAVE project, a growing interest and a strong disposal to co-act with Liguria Region and ARPAL (Agenzia Regionale per la Protezione dell'Ambiente Ligure), trying to find an easier way to control and faster procedures for authorizations in favour of EMAS-registered or ISO 14001 certified firms.

National and regional laws have already recognized EMAS-registered or ISO 14001 certified EMS as a legitimation title to obtain the use of self-control and to receive the approval of a control plan decided with competent authority.

According to these principals **Regional Law n. 50/12** (Legge Regionale 21 dicembre 2012, n. 50) has been approved at the end of 2012 ad has modified articles 26 and 27 of the Legge Regionale 20/06). It must be underlined that the article 26 bis, comma 1, lett f) of the regional law says that environmental controls must be organized in respect of rational principles aimed to the **reduction or the elimination of controls towards EMAS-registered or ISO 14001 certified firms.**

With the Regional Law n. 50/12 (Legge Regionale 21 dicembre 2012, n. 50) according to the article 14, c.5, National Law n. 35/12 (Legee 4 aprile 2012), **Control Environmental Programs** are specified in their application as follows:

- a) Controls must be proportional to the due administrative actions with reference to the *risk of the controlled activity*, paying attention also to the public interests in term of environmental safeguard;
- b) *Elimination of the control activities that are not necessary* with reference to the environmental safeguard;
- c) *No duplication in the control activity* that are not justified by the characteristic of the controlled organizations avoiding to damage the firm's regular activity. It is suggested to decide the frequency of any inspection having had a look to the ones already performed.
- d) *Collaboration between inspectors and controlled* are very usefull to avoid the risk of illegal environmental behaviour ;

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e) *Reduction or elimination of controls towards EMAS-registered or ISO 14001 certified firms.*

In the respect of the same principle ARPA Liguria takes into account the **annual autocertification of the EMAS-registered or ISO 14001 certified firms as a proper and regular document**, accordingly to the **DPR n. 445/2000 "Testo Unico in materia di documentazione amministrativa"** (Decreto del Presidente della Repubblica 28 dicembre 2000, n. 45) principles on the matter of administrative documentation. This means that with reference to EMAS-registered or ISO 14001 certified firms it is possible to use autocertification and to see it recognized with the value of a formal document by the competent authority.

Following the quoted regional law an **Annual Plan ARPA Liguria Activities** concerning controls has been published on web 29/04/14 (after approval with **Delibera di Giunta Regionale n. 454 del 18/04/14**) - Delibera di Giunta Regionale di approvazione del Piano annuale delle attività di ARPAL contenente il Programma annuale dei controlli ambientali di cui all'art. 27 comma 3 della legge regionale 20/06, per l'anno 2014 ' Adozione della proposta di piano - da Decreto del Direttore Generale Arpa Liguria n. 255 del 19/12/2013).

The annual control program concerning 2014 is inside the annual plan (<http://iterg.regione.liguria.it/Documenti.asp?comando=Ricerca&AnnoProc=2014&NumProc=1932&Emanante=>).

The contents of the plan concern *reduction of controls for EMAS-registered or ISO 14001 certified firms but it is always taken into account the environmental risk* that can be connected with controlled activities. A first important result of the new legal trend is that into 2014, apart from IPPC firms, **only the 5 % of EMAS registered or ISO 14001 certified firms will go under control** (as indicated in page 5 of this plan).

Following the approval of the plan concerning the reductions of controls, ARPAL has published in its own web site a document that indicates the main criteria that ARPAL will use for the future organization of the environmental inspections. Obviously to have the environmental certification puts the firms in an easier position towards any institutional activity, in fact this is one of the best recognized criteria that the competent authority take in account to mitigate the risk class.

Sul sito www.arpal.gov.it: sezione Amministrazione trasparente / Controlli ambientali / Criteri Controlli ambientali (http://www.arpal.gov.it/index.php?option=com_flexicontent&view=items&cid=105&id=1082&Itemid=663)

Catalonia Region (IAT): Exemption of periodic controls under Law 20/2009 on Prevention and Environmental Control in EMAS-registered organizations in Catalonia

The **Law 5/2013** (Ley 5/2013) is the legal provision which transposes the Industrial Emissions Directive (Directive 2010/475/EC) into the Spanish legal system, providing a new legal and administrative framework for those installations falling under the scope of this Directive. This Law is implemented by **Royal Decree 815/2013** (Real Decreto 815/2013), which establishes that the Competent Authorities of the Autonomous Communities must set up a *system or programme of inspections and appropriate control measures* for all installations concerned. In this respect, **Law 3/1998** (Ley 3/1998), of 27 February on the comprehensive intervention of the environmental administration was published in the Region of Catalonia, and repealed by **Law 20/2009** (Ley 20/2009) concerning **environmental prevention and control of activities (PCAA)**. It is to highlight that these regulatory provisions are within the framework of the Council Directive 96/61/EC. Therefore, the new requirements established in the Industrial Emissions Directive shall be adapted accordingly.

Law PCAA is aimed to establish the system for administrative intervention over those activities that may have an effect on the environment. Among other requirements, the Law establishes that before issuing an environmental authorization or license, the competent authorities must ensure that the necessary measures to prevent and reduce environmental pollution, in particular of air, water and soil are set out.

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The verification of compliance with the conditions laid down in the environmental authorization or license and of the applicable environmental requirements is conducted through certain monitoring and control actions of those activities that have an effect on the environment. Therefore, to ensure compliance with the environmental requirements included within these authorizations, a set of environmental control measures and inspection actions must be established. For this purpose, **Chapter I of Title VIII of Law PCAA** lays down the ***system for controlling different categories of activities, whichever the environmental system for administrative intervention applies, as well as the frequency of these controls.***

Environmental control is defined as a process or set of actions carried out by an Environmental Control Entity, which consist of verifying that facility activities conform to the environmental requirements set in the environmental authorization. These actions may include sampling operations, analysis and measurement of emissions and other necessary evidences to prove compliance with the conditions laid down in sectorial environmental authorizations and applicable regulations on the tackled field.

Among these actions, Law PCAA foresees the following **environmental control regimes** that the activities that have an effect on the environment shall be subject to:

- *Initial* environmental control.
- *Periodic* environmental controls (external, internal or mixed).
- *Self-monitoring* regime of the activities subject to the Eco-Management and Audit Scheme of the European Union (EMAS).

Therefore, these activities shall be subject to an initial environmental control prior to the start-up and to subsequent periodic environmental controls to ensure that they permanently comply with the environmental regulations in force and those set specifically in the environmental authorization or license (Article 68, point 1 of Law PCAA).

The installations under integrated environmental controls are those ones subject to the administrative procedure of Integrated Environmental Authorization (IEA) according to Law PCAA that carry out activities not covered by Law 16/2002 (Ley 16/2002) concerning integrated pollution prevention and control. Unlike those covered ones, which fell under the scope of the Plan of Integrated Environmental Inspection of Catalonia, and which are subject to the Programme of Integrated Environmental Inspection scheduled annually according to the European Parliament and the Council adopted Recommendation 2001/331/EC providing for minimum criteria for environmental inspections in the Member States.

Taking this into account, the ***frequency of periodic controls is established by considering the individual deadlines set in other statements or mandatory sectorial controls.*** If there is no a fixed deadline set in the authorization or license, the following indicative deadlines are established (Article 71, point 2 of Law PCAA):

- Activities within Annex I.1 of Law PCAA, every two years.
- Activities within Annex I.2 of Law PCAA, every four years.
- Activities within Annex II of Law PCAA, every six years.

In this context, ***EMAS-registered companies are exempt from periodic controls in Catalonia***, with the exception of certain specific emission controls that have other specific deadlines. *The information required from EMAS-registered companies about compliance with the environmental authorization or license should be submitted along with the renewal of the accreditation of their EMS.* Additionally, a copy of this should be also submitted to corresponding city council, except in relation to those actions where other deadlines are established (Article 71, point 3 of Law PCAA).

However, the inspection action of the activities subject to environmental authorization under Law PCAA may be

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carried out at any time, regardless of the specific initial and periodic controls they are subject to, the renewal or review of the environmental authorization and the inspection function regulated by sectorial environmental legislation. It is also to highlight that according to the Programme of Integrated Environmental Inspection scheduled in the Region of Catalonia for the year 2014, EMAS-registered companies will not be subject to scheduled environmental inspections.

In essence, the measures described above are targeted towards **reducing administrative burdens and costs associated with the renewal and review of the IEA and towards streamlining regulatory environmental controls**. Given this, benefits from these exemptions deal with a greater confidence with regard to Public Administrations, as they recognize EMAS Regulation as an instrument that ensures that the installation comply and will comply with the legal environmental requirements applying to it. As a result of this, there is a significant cost saving for both the operators and Public Administrations, which allocate their resources and put all efforts into those companies with a lower commitment to the environment.

País Vasco (Spain): Reduction of the inspection frequency for EMAS-registered organizations

Directive 2008/50/CE on ambient air quality and cleaner air for Europe updates the air quality objectives and establish common methods and criteria to its evaluation by the Member States.

The Spanish **Law 34/2007** (Ley 34/2007) on Air Quality and Environmental Protection exercises the legislative competence in Spain on air pollution, which is intended to establish the basis on air pollution prevention, monitoring and reduction. Likewise, it enables the Autonomous Communities to set and enforce the air quality objectives in its territorial scope, to adopt necessary measures for control and inspection in order to guarantee the regulation compliance and can exercise its legal authority to impose sanctions.

In this sense, the **Decree 278/2011** (Decreto 278/2011) is the regional regulatory framework for the control and the prevention of the air emissions from facilities where activities which can potentially pollute the atmosphere are developing.

Particularly, the **article 22** on external controls of emissions establishes that the competent authority on environment will be able to **modify the frequency of these controls by exempting or spreading them** taking into account, among other issues, that the facility has a certified EMS according to EMAS Regulation.

On the other hand, regardless of the control activities of emissions established in the Decree 278/2011, these facilities are also subjected to a programme of routine inspections by the competent authority for environment. These inspections are scheduled annually and are included in the **Annual Programme of Inspection and Environmental Control** published by the Department for Environment and Territorial Policy from País Vasco. The **frequency for these inspection activities could be reduced for those facilities with a EMS certified** according to the EMAS Regulation, **even may not be inspected with regular frequency**.

The routine inspections of the facilities included in the **Industrial Emissions Directive** (Directive 2010/75/EC) are also scheduled in the same Annual Programme of Inspection and Environmental Control. The frequency of these inspections will be defined by the employment of a risk assessment methodology taking into account, among other issues, the EMAS registration. In this sense, this Programme establishes that, in any case and regardless of the risk assessment results, the facilities affected by the Industrial Emissions Directive and having the **EMAS registration will be associated with a risk category 3, therefore the frequency of these inspections will be triennial instead of annual or biennial ones**.

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Potential benefit/s the organizations (EMAS registered companies, competent bodies,...) could get from the measure

Benefits:

The benefits related to the simplification of environmental control activities can be immediately and easily pointed out.

First of all control activities engage **HUMAN REOSURCES** both in the supervisory authorities and in the corporate. A reduced commitment of these resources means respectively that:

- ✓ the **supervisory authorities can assign resources to other control activities at non-certified organizations**, thus broadening the range of monitored companies and increasing controls productivity and efficiency;
- ✓ the **certified organizations, subjected to the controls, can commit less frequently their dedicated resources**, specialized in environmental management, to prepare, educate and support inspections; this should optimize their commitment and let them undertake other tasks.

It should also be pointed out that, both for companies and for supervisory authorities, the lower inspections frequency, either administrative or analytical, result in **LOWER COSTS** to support in the following areas:

- ✓ costs related to **laboratories** for running analysis;
- ✓ costs related to technical specialists **support and to external consulting**, associated with the inspections;
- ✓ costs related to **machineries** downtime or to use of equipment or parts of the production process to conduct online testing or to allow samples removal for analysis.

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References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p>
	<ul style="list-style-type: none"> ✓ Recommendation 2001/331/EC of the European parliament and of the Council of 4 April 2001 providing for minimum criteria for environmental inspections in the Member States; and ✓ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on Industrial Emissions (integrated pollution prevention and control).
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p>
	<p>As already pointed out, organizations provided with an EMS crave, above all, for simplifications pertaining to the inspections and verifications of supervisory authorities. This measure is based on the same logic as the previous Card: the managerial and organizational structure on which the certified EMS rest upon, is capable, on the one hand, to monitor and supervise relevant environmental parameters, in order to ensure regulatory compliance (even preemptively, through the adoption of sentinel parameters). On the other hand, the same structure can promptly take action, with feedback mechanisms, in case the indicators monitoring the environmental aspects and activities from which they originate, indicate significant risks of exceeding the regulatory thresholds.</p> <p>Therefore, presumably, when the institutions should express their belief in EMS self-monitoring capability (especially when guaranteed by a third party certification), they will probably admit EMS documentation as a means to prove compliance with the requirements by law; this should therefore lead to utilize and enhance this documentation for ordinary control activities purposes.</p> <p>The planning of simplified controls for certified companies is consistent with the Community approach; this is intended to enhance the utilization of certified EMS documentation for controls use. Data coming from EMS (e.g. EMAS Environmental Declarations) could be considered appropriate, trustworthy and truthful for controls purposes.</p>
Requirement:	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p>
	<p>The suggested measure gives the possibility to take advantage, whenever possible, of the documents drafted by the company and confirmed by a third party verifier, within a voluntary EMS certification scheme.</p> <p>Again, as in the previous measure, the range of applicability is extremely wide: every environmental regulation, requiring either administrative or analytical control, can give the opportunity to rely on EMS documents to provide evidence of information and data on which the controls are based. In other words, whenever a competent authorities monitoring or inspection demands the collection of data or the verification of information provided, the company can take advantage of the EMS ability to supply the very same data or information, already tested and certified by an independent third party, therefore possibly regarded as reliable by the very same authority.</p> <p>In order to properly implement the suggested measure, the screening of any relevant legislation requirements is essential to get a better understanding of the data and information required during the control and subject to verification. This investigation allows the identification of data and information that can be replaced by the records already available, managed and updated in the system. EMS documentation is likely to replace information and the data such as, for example:</p> <ul style="list-style-type: none"> • <i>Analytical controls</i> based on samples collection on various environmental compartment,

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	<ul style="list-style-type: none"> • <i>Inspections</i> regarding the proper management and registration of legal obligations, • <i>Verification</i> of plants, equipment and areas compliance, • Etc.
Description:	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p> <p>The purpose of this inspections simplification measure is getting to the point where EMAS-registered organizations are allowed to use, both for authorization/renewal inspections (please see too the Example “Valorization of EMAS documentation in the IEA’s permitting, revision and updating procedure” from Lombardia Region included in the Topic “Environmental Communication”) and, later, during ordinary monitoring activities, EMS documents pertinent to the verifications required. Being these documents produced and drafted within the EMS, they already successfully aced a third part verification.</p> <p>By way of example this approach occur when a company can propose a self-monitoring plan (as required in EMSs) in an authorization first issue or renewal; of course the plan need to be examined and approved by the authorities in charge anyhow.</p> <p>Therefore, based on this hypothesis, parts of an EMS can find appropriate enhancement within the inspections system, enabling the company to fulfill many of those duties which include obligations to carry out samplings and analysis (as well as behave properly), that are usually imposed by the institution granting the environmental authorizations.</p> <p>In the end, it is believed that EMAS-registered organizations can use data/values resulting from monitoring, self-monitoring, and analysis in compliance with their own EMS requirements, to assess their suitability to fulfill Public Administration inspection needs.</p>
	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>It could be adopted an approach that clearly differentiates the inspections operational levels and the documentation needed for each level, including possible exemptions. One way might be to establish:</p> <ul style="list-style-type: none"> • Exemption (or reduction) of inspections in favor of companies that commit to draft and periodically submit significant documents of the EMAS verified or ISO 14001 certified EMS; • Obligation for these companies to highlight, in the official communications to the supervisory authorities, the certifications held; • Obligation for supervisory authorities, in the case of inspections (originated from verified violations), to acknowledge also the company's documentation considered valid under voluntary certifications. <p>It has to be clearly detailed, though, whether this protocol applies only to administrative inspections or also to inspections occurring within an administrative procedure framework; in the latter case, <i>technical inspections preparatory to authorization or license renewal have to be included.</i> Finally, it should be clarified if the EMS documentation will be admissible also in the context of non-routine inspections (such as those following a complaint).</p> <p>The measure, finally, should specify how to test the certification relevance and completeness, and the implications in terms of retroactivity. For example, it will be necessary to verify the voluntary certificate <i>expiring date at the time</i> the company takes advantage of the system documentation (or the results arising from the certified management system self-monitoring) as part of an administrative procedure or authorization, as well as in any other <i>interaction with the competent bodies.</i></p>
Deployment:	

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	<p>The authority, therefore, will just ensure that <i>the activity, for which the company is taking advantage of the measure, falls within the scope of the EMS certificate.</i></p>
<p>Results:</p>	<p><i>In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.</i></p>
	<p>Lombardia Region (ARPA Lombardia): Valorization of the EMS documentation for inspection purposes</p>
	<p>The only application registered by the BRAVE Project, refers to the province of Vicenza (ARCA database). Once an organization located in the territory has been ISO 14001 certified or EMAS-registered, the Province manages the simplification measure as following:</p> <ul style="list-style-type: none"> • The Province scrutinizes the Initial Environmental Analysis and conducts an on-site inspection; • <i>If the visit has a positive result</i>, the company will send the remaining EMS documents, containing the information required for the inspection; • An agreement between the company and the Province is signed and the company is registered into the ARCA (Provincial Register of Certified or Registered Companies); • Upon completion of the process, an authorization is issued or renewed. <p>The agreement with the province of Vicenza forces the company to commit to the compliance with all current legislation; in order to keep the registration in the ARCA, the company must:</p> <ul style="list-style-type: none"> • Periodically send to the Province, on IT support, the certified EMS updated documentation, both management and operative procedures, relating to the production cycle description, to the abatement systems and to the environmental aspects management methods, aim of the simplified permission (waste water, atmospheric emissions, waste); • Communicate to the Province any possible non-compliance of the EMS related to abatement systems, water treatment plants and waste management, <i>detailing the causes of non-conformity and corrective actions</i> undertaken. Within 5 days from the corrective action implementation, the company will have to send to the Province a <i>statement on the effectiveness evaluation of the actions undertaken</i>; • Send an annual summary report on the progress of the environmental improvement targets (in lieu of this report, the company can use the management review memo).
	<p>The innovative nature of this approach is clear: the Public Administration shows, to the manufacturers, a great confidence that the organizations will be able to provide its own self-monitoring and environmental issues management tools, by implementing an EMS and, most of all, achieving the voluntary certification or registration.</p> <p>An important application at Regional level in Lombardy is the modification of internal procedure made by ARPA Lombardy, in phase of approval. It regards the reorganization of inspections by means of the modification of the Operative Instructions for the inspections realization, as derived from ARPA Guidelines on Inspections' Planning.</p> <p>The documents for the Inspections on IEA's enterprises represent a modification of the inspection visit for plants with an IPPC authorization.</p> <p>In the examination of the documentation is important to use the EMS documentation, for the effectiveness of the inspection, in specific when it's important for the depth analysis of critical issues concerning the verification to be carried out.</p>

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So the consultation of EMS documents is useful since the first steps of the inspection and also in particular cases of necessity or critical issue that has to be solved or better evaluated.

Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure

Benefits:

The benefits resulting from the enhancement of the documentation, produced within the EMS voluntary certification process and validated by a third party, can be promptly and easily pointed out.

The proposal would **prevent the duplication of documents aimed to communicate the environmental data**. In addition, the EMAS environmental statement would include **verified data, validated by a third party**, as opposed to a simple statement that just contains self-declared data.

The Inspector would be put in the position to automatically acquire information that can help to understand how the company manages its own activities and, in particular, its most critical aspects, in order to be able to keep them in consideration at some stage in its assessment.

This would bring significant positive effects, both for companies and for the controller, in terms of **time reduction and better use of resources (human and financial)**.

In fact inspection activities engage human resources both on the part of the supervisory authorities, and on the corporate side. Less use of these resources means respectively:

- For the supervisory authorities the possibility to **assign resources in other inspection activities at non-certified companies**, thus expanding the range of controlled companies and increasing inspections productivity and efficiency;
- For the certified companies subjected to the inspections, the measure involves the ability to **commit less frequently their dedicated resources, specialized in environmental management**, to prepare, educate and support inspections, optimizing their commitment and undertaking other tasks.

The simplification measure, in the end, aims to toughen the Public Administration recognition of registered/certified EMS.

6.3. ENVIRONMENTAL COMMUNICATION

The operators of activities, actions or facilities with any kind of environmental impact on air, water and/or soil are obliged to regularly give **information related to their environmental performance** to the competent body on environmental matters in order to check and validate the quality, coherence and reliability of data provided. Some examples of these communication activities are:

- E-PRTR European Emissions Register
- Control Reports derived from the application of the IEA
- Periodical notifications on Waste and Discharges
- Periodical progress report on contaminated soils
- Etc.

In case these facilities also have a certified EMS, their Environmental Statement has to be validated annually by an Environmental Verifier in order to check that the information contained in the Statement is reliable, convincing and correct, so that the ***environmental communication procedure could be simplified*** for those facilities with an EMS certified according to the International Standard ISO 14001 or the European EMAS Regulation, provided that they ***submit annually the Environmental Statement, duly validated by an Environmental Verifier.***

The following cards are two measures related to the environmental communication procedure:

1. Valorization of EMAS Documentation
2. Seizing of Environmental Communication for EMAS-registered organizations

1. VALORIZATION OF EMAS DOCUMENTATION	
	Article (s) of the normative or legislative acts issued in the environmental field
References:	<ul style="list-style-type: none"> ✓ Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control). ✓ Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November on the voluntary participation by organization in a Community eco-management and audit scheme (EMAS).
	Background of the measure (why a measure should be introduced?)
Justification:	<p>Exchange of information between firms and national/regional authorities, especially if these latter are competent for releasing environmental authorizations, is a key point in almost all relevant European regulation. Both for the first release of environmental authorizations and for their renewal as well as the regular monitoring and control of compliance with requirements set by the authorization, firms are demanded to provide detailed information on their environmental performance in terms of emissions into air and water, waste management, etc.</p> <p>One of the most relevant regulations where environmental information results to crucial to the authorization process of firms is the Directive on Industrial Emissions (Directive 2010/75/EU). This Directive is the result of the legislative recast of the former Integrated Pollution Prevention and Control (IPPC) Directive. Directive 2010/75/EU merges the IPPC Directive with the other seven sectorial directives into one single Directive. In detail, Directive 2010/75/EU establishes a general framework for the control of the principal industrial activities/processes with a view to controlling emissions arising from industrial installations into air, water and soil. The sectors covered include, among other, the energy industries, production and processing of metals, waste management, the chemical industry, the mineral industry and the rearing of animals. Directive 2010/75/EU rules that installations should operate only if they hold a permit or, in certain cases, if they are registered.</p> <p>For some firms under authorization regime, namely those having an EMS (EMAS or ISO14001) the information required by the competent authorities often overlap those already contained within the documents produced within the EMS and therefore firms are demanding for administrative relief to avoid duplication of reporting obligations.</p> <p>On the other hand, according to the EMAS regulation (Regulation (EC) No 1221/2009), Member States shall take all the necessary and appropriate measures to take into account EMAS in the development of legislation or used as a tool in the enforcement of legislation so that companies can benefit in terms of cost savings, administrative burden and public image, on the condition that they are able to demonstrate an improvement in their environmental performance.</p>
	Description of the requirement (scope of the measure: activities it addresses)
Requirement:	<p>Article 12 - Applications for permits - of the Directive 2010/75/EU states that the application for a permit includes all relevant information on the installation and its activities, the material/substances and energy used, as well as on all relevant environmental impacts related to the installation's activities.</p> <p>Comma 2 of the same article than states:</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>“Where information supplied in accordance with the requirements provided for in Directive 85/337/EEC or a safety report prepared in accordance with Directive 96/82/EC or other</p> </div>

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information produced in response to other legislation fulfils any of the requirements of paragraph 1, that information may be included in, or attached to, the application”

Even not explicitly mentioning EMAS or the ISO14001 standard, this article, when stating “...or other information produced in response to other legislation...”, provides rooms for measure of regulatory relief of reporting obligations of EMAS registered and ISO14001 certified firms at national level.

This measure could be applicable to all plants and installations falling under the scope of the Directive 2010/75/EU and with the EMAS registration as guarantee of both compliance with environmental law and of continuous improvement of firms’ environmental performance.

Description of the measure (objective of the measure: introduction and brief description)

This regulatory relief measure aims at **simplifying environmental communication/reporting obligations and to avoid duplication of documents** by using the documents already produced within the EMS. In particular, the measure aims at **valorising the Environmental Statement** and, more precisely, its annual update as documentation to be provided to public administration and containing all updated and verified data on the organization’ emissions.

Article 12 - Applications for permits - of the Directive 2010/75/EU states that:

“Member States shall take the necessary measures to ensure that an application for a permit includes a description of the following:

- *the installation and its activities;*
- *the raw and auxiliary materials, other substances and the energy used in or generated by the installation;*
- *the sources of emissions from the installation;*
- *the conditions of the site of the installation;*
- *where applicable, a baseline report in accordance with Article 22(2);*
- *the nature and quantities of foreseeable emissions from the installation into each medium as well as identification of significant effects of the emissions on the environment;*
- *the proposed technology and other techniques for preventing or, where this is not possible, reducing emissions from the installation;*
- *measures for the prevention, preparation for re-use, recycling and recovery of waste generated by the installation;*
- *further measures planned to comply with the general principles of the basic obligations of the operator as provided for in Article 11;*
- *measures planned to monitor emissions into the environment;*
- *the main alternatives to the proposed technology, techniques and measures studied by the applicant in outline.*

An application for a permit shall also include a non-technical summary of the details referred to in the first subparagraph.

A comparison of the information required from the competent authorities to firms under authorization regime and those contained in the Environmental Declaration shows clearly that **many of the information required by Competent authorities are easily to be find in this latter.**

In fact, EMAS Environmental Statements summarize significant environmental information, facts and

Description:

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figures, in a structured manner. **EMAS Regulation** lists the minimum requirements in **Annex III, point 3.2**, which need to be covered by an Environmental Statement.

- *A clear and unambiguous description of the organization registering under EMAS and a summary of its activities, products and services and its relationship to any parent organization as appropriate;*
- *A description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organization and an explanation of the nature of the impacts as related to these aspects (Annex VI);*
- *A summary of the data available on the performance of the organization against its environmental objectives and targets with respect to its significant environmental impacts. The summary may include figures on*
 - *pollutant emissions,*
 - *waste generation,*
 - *consumption of raw material, energy and water,*
 - *noise,*
 - *as well as other aspects indicated in Annex VI.*
- *The data should allow for year-by-year comparison to assess the development of the environmental performance of the organization;*
- *Other factors regarding environmental performance including performance against legal provisions with respect to their significant environmental impacts.*

Description of the implementation of the measure (how can the measure be carried out?)

The measure has been thought to be implemented by **using the yearly update of the Environmental Declaration as substitute for the documents that the public administrations demand firms to provide in order to communicate data on emissions**. The measure can be introduced *at national regulation level* as well as *at regional level* in regulatory acts related to the IEA.

More in detail, once the possibility to valorise the information contained in the EMAS environmental Statement introduced by a specific provision in both the national and regional legislation, the implementation of this measure will require a ***change in the procedures that the authorities use for the environmental authorities and their regular monitoring and control***.

Deployment:

In particular, in both cases of the first release of an authorization and in the case of regular communication demanded to firms for monitoring purposes, competent authorities may foresee that:

“Where the Environmental Statement released in accordance with the requirements provided for in Regulation (EC) No. 1221/2009-Environmental Statement validated fulfils any of the requirements of article/paragraph X, that information may be included in, or attached to, the application.”

Or, alternatively, in the case of the annual communication required to verify compliance that:

“Where the Environmental Statement released in accordance with the requirements provided for in Regulation (EC) No. 1221/2009-Environmental Statement validated fulfils any of the requirements of article/paragraph X about the annual communication, that information may be provided as substitution of the communication”.

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The measure, if implemented as such, does not require much organizational change for competent authorities.

In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.

Lombardia (IEFE): Valorization of EMAS documentation in the IEA 's permitting, revision and updating procedures

The measure has not been implemented yet in any Italian or Spanish region, but a number of studies carried out by local administrations have suggested its introduction as simplification measure for firms under IEA obligation that have and EMS.

In **Italy**, for instance, two regions, **Lombardy and Marche** are seriously considering its introduction in their regional regulation as they, and many other Italian regions and provinces, already allow firms to **provide, on a voluntary basis, documents of the EMS as integration of the official documents required for the application, renewal and revision of the IEA.**

Within the BRAVE project **some Provinces in Lombardy** have been involved in a working group on the issue of the **valorisation of the EMAS documentation as regulatory relief for firms falling under the umbrella of the Directive 2010/75/EU and, therefore, needing an authorization to operate.** It is worth underlining that in Italy, Provinces are responsible of the authorization trial for Integrated Environmental Authorization (IEA) as well as for subsequent verification and monitoring activities and that the IED Directive has just been translated into the national regulation as substitute for the IPPC Directive.

Results:

Within the BRAVE working group in **Lombardy, IEFE and Provinces have compared directly the information contained in the Environmental Statement, the Initial Environmental Review and in all other relevant EMS documents** and, on the other side, the information required for the renewal of the IEA and highlighted the overlapping elements between the two.

This work has led to a **proposal of amendment of both the national legislation that, with a cascade effect, will foster the amendment of the regional legislation.** In fact, in Italy the competence for the EIA procedure has been attributed to Provinces by the **Decree Legislative 152/2006** (Decreto Legislativo 3 aprile 2006, n. 152), the Italian Environmental Decree, and therefore **a modification of this latter is needed in order to allow Regions to modify their regulation on the matter.**

In detail, **the measure has required the modification of Part II, Title IV, Art. 29 octies "Rinnovo e riesame" (Renewal and Re-examination) of the Decree Legislative 152/2006** (Decreto Legislativo 3 aprile 2006, n. 152) with

The creation of an ad hoc article stating that in case of renewal of the EIA firms an EMS (EMAS or ISO14001) may provide:

- *A self-declaration (format provided by the Province and developed according to national legislation on self-declarations to public administration);*
- *A document demonstrating the EMS certification/registration;*
- *All EMS documents that both the firms and the competent authority may deem relevant to provide all information required and demonstrating compliance to environmental legislation.*

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	<p>The goal of this measure is to reduce the administrative burden for EMAS-registered organizations in order to reward them for their commitment to adopting an EMS. Through this measure, the legislator has enhanced the EMAS Scheme (Regulation (EC) No 1221/2009) and the control and safeguards system arising from its implementation.</p> <p>The adoption of this measure does not significantly affect the budget of the competent Italian authorities (Provinces) because <i>the reduced cost of preliminary examination is compensated by a reduction in the administrative burden for those in charge of granting the authorizations</i>. As a result, the implementation of these simplifications do not require for the public administrations to invest or to introduce significant adjustments, but only to acquire knowledge of EMAS.</p>
<p>Benefits:</p>	<p><i>Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure</i></p> <p>If introduced, this measure may contribute to the valorisation of the monitoring efforts produced within the EMS and avoid duplication of documentation as well as inefficient use of organizations' time and human/economic resources. Furthermore, the measure can help increase public institution acknowledgement of EMSs and work as incentive for the adoption of an EMS. Still, the measure would allow public institutions to obtain data on emission guaranteed by a third-party verifier rather than self-declared data.</p> <p><u>Benefits for firms:</u></p> <ul style="list-style-type: none"> - More efficient use of resources (in terms of time and humans resources) - Acknowledgement by public administration of the efforts carried out within the EMS <p><u>Benefits for competent authorities:</u></p> <ul style="list-style-type: none"> - Access to certified information on emissions

2. SEIZING OF ENVIRONMENTAL COMMUNICATION FOR EMAS-REGISTERED ORGANIZATIONS	
References:	<p style="text-align: center;"><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p> <ul style="list-style-type: none"> ✓ Directive 94/62/EC of the European Parliament and of the Council of 20 December 1994 on Packaging and Packaging Waste¹². ✓ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives ✓ Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November on the voluntary participation by organization in a Community eco-management and audit scheme (EMAS).
Justification:	<p style="text-align: center;"><i>Background of the measure (why a measure should be introduced?)</i></p> <p>Exchange of information between firms and national/regional authorities, especially if these latter are competent for releasing environmental authorizations or in charge of monitoring activities and collection of data, is a key point in almost all relevant European regulation. Both for the first release of environmental authorizations and for their renewal as well as the regular monitoring and control of compliance with requirements set by the authorization and/or national regulations and plans, firms are demanded to provide detailed information on their environmental performance in terms of emissions into air and water, waste management, etc.</p> <p>One of the most relevant at the European level demanding active communication and reporting between private operators and competent authorities is that of the Directive 94/62/EC on Packaging and Packaging Waste. In general, In all Member States economic operators within the packaging chain (manufacturer, packer/filler, distributor, importer) are responsible for packaging waste management, and for providing data on the amount of packaging put on the market. In principle, the private sector is responsible for the packaging they put on the market. With regard to definite packaging waste management activities, the responsibility is shared in the majority of Member States between municipalities and industry. While collection and sorting of municipal packaging waste is predominately undertaken by the public sector, the collection of industrial packaging waste and the recovery and recycling of both municipal and industrial packaging waste is a privately organized domain. Compliance with targets set by national plans and regulations is predominately monitored through data reports of businesses obligated, either submitted directly or via the compliance schemes to the competent authority</p> <p>For some firms under reporting obligation for monitoring purposes, namely those having an EMS (EMAS or ISO14001) the information required by the competent authorities often overlap those already contained within the documents produced within the EMS and therefore firms are demanding for administrative relief to avoid duplication of reporting obligations.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p><i>In the same way, the implementation of an EMS (especially EMAS) is also promoted within the scope of the Waste Framework Directive as a waste prevention measure (included in Annex I) and as a criterion to take into account when establishing the frequency and intensity of periodic inspections to be carried out by the competent authorities designated by each Member State (Article 34.3).</i></p> </div> <p>On the other hand, according to EMAS Regulation, Member States shall take all the necessary and appropriate measures to take into account EMAS in the development of legislation or used as a tool in</p>

¹² Modified, such us, by Directive 2004/12/EC (DO L 47 de 18.2.2004), Directive 2005/20/EC (DO L 70 16.3.2005) and Regulatory (EC) No. 219/2009 (DO L 87 31.3.2009)

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	<p>the enforcement of legislation so that companies can benefit in terms of cost savings, administrative burden and public image, on the condition that they are able to demonstrate an improvement in their environmental performance.</p>
<p>Requirement:</p>	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p> <p>Art. 12.- Information Systems - of the Directive 94/62/EC on Packaging and Packaging Waste states that:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p><i>“1. Member States shall take the necessary measures to ensure that databases on packaging and packaging waste are established, where not already in place, on a harmonized basis in order to contribute to enabling Member States and the Commission to monitor the implementation of the objectives set out in this Directive.</i></p> <p><i>2. To this effect, the databases shall provide in particular information on the magnitude, characteristics and evolution of the packaging and packaging waste flows (including information on the toxicity or danger of packaging materials and components used for their manufacture) at the level of individual Member States. ...”</i></p> </div> <p>Even if not explicitly mentioning EMAS Regulation or the ISO14001 standard, this article provides rooms for measure of regulatory relief of reporting obligations of EMAS registered and ISO14001 certified firms at national level.</p> <p>Further room for the adoption of this measure is offered by Art.22 - Implementation in national law – of the same Directive 94/62/EC. The article states that:</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p><i>“1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive before 30 June 1996. They shall immediately inform the Commission thereof.</i></p> <p><i>2. When Member States adopt these measures, they shall contain a reference to this Directive or shall be accompanied by such reference on the occasion of their official publication. the methods for making such reference shall be laid down by the Member States.</i></p> <p><i>3. In addition, Member States shall communicate to the Commission all existing laws, regulations and administrative provisions adopted within the scope of this Directive.</i></p> <p><i>4. The requirements for the manufacturing of packaging shall in no case apply to packaging used for a given product before the date of entry into force of this Directive.</i></p> <p><i>5. Member States shall, for a period not exceeding five years from the date of the entry into force of the present Directive, allow the placing on the market of packaging manufactured before this date and which is in conformity with their existing national law”</i></p> </div> <p>Hence, even though establishing that Member States are the competent authorities for integrating the Directive into the national regulation, this latter does not provides indication or specific requirements on the documentation to be included in the plans and monitoring reports. As a consequence, these detailed requirements are established by the national law at level of single Member State. For instance, in Spain these requirements are set by the <i>Law 7/1997 (article 11)</i> and by the <i>Royal Decree 782/1998 (Real Decreto 782/1998) (article 15)</i>.</p>
	<p>Description:</p>

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*In particular, the measure aims at valorizing the Environmental Statement and, more precisely, its **annual update** as documentation to be provided to public administration and containing all updated and verified data on the production of packaging and packaging waste.*

Annex III of the Directive 94/62/EC contain the kind of data to be included by Member States in their databases on packaging and packaging waste:

"1. For primary, secondary and tertiary packaging:

- a) quantities, for each broad category of material, of packaging consumed within the country (produced, imported - exported)*
- b) quantities reused*

2. For household and non-household packaging waste:

- a) quantities for each broad category of material, recovered and disposed of within the country*
- b) (produced + imported - exported);*
- c) quantities recycled and quantities recovered for each broad category of material".*

A comparison of the information required from the competent authorities to firms under authorization regime and/or with reporting obligations and those contained in the Environmental Declaration shows clearly that **many of the information required by Competent authorities are easily to be find in this latter.**

In fact, **EMAS Environmental Statements summarize significant environmental information**, facts and figures, in a structured manner. Regulation (EC) No 1221/2009 of the European Parliament and the Council (EMAS) lists the minimum requirements in **Annex III.3.2** which need to be covered by an Environmental Statement.

- a clear and unambiguous description of the organisation registering under EMAS and a summary of its activities, products and services and its relationship to any parent organisations as appropriate;*
- a description of all the significant direct and indirect environmental aspects which result in significant environmental impacts of the organisation and an explanation of the nature of the impacts as related to these aspects (Annex VI);*
- a summary of the data available on the performance of the organisation against its environmental objectives and targets with respect to its significant environmental impacts. The summary may include, among other, figures on waste generation and consumption of raw material, energy and water.*
- the data should allow for year-by-year comparison to assess the development of the environmental performance of the organisation;*
- other factors regarding environmental performance including performance against legal provisions.*

Furthermore, **Annex IV – Environmental Reporting** - of EMAS Regulation also lists a set of core indicator for waste management that must be included in the EMAS Statement:

- concerning the **'total annual generation of waste'**, broken down by type, expressed in tonnes,*

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	<ul style="list-style-type: none"> concerning the ‘total annual generation of hazardous waste’ expressed in kilograms or tonnes.
Deployment:	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>The measure has been thought to be implemented by using the Environmental Declaration - and all other useful EMS documentation - as substitute or complementary for the monitoring reports that the public administrations demand firms to provide in order to communicate data on packaging and packaging waste. The measure can be introduced at national regulation level as well as at regional level.</p> <p>More in detail, once the possibility to valorize the information contained in the EMAS Environmental Statement has been introduced by a specific provision in both national and regional legislation/plans, the implementation of this measure will require a change in the procedures that competent authorities use for the collecting data from firm. In particular, competent authorities may foresee that:</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p><i>“Where the Environmental Statement released in accordance with the requirements provided for in Regulation (EC) No. 1221/2009-Environmental Statement validated fulfils any of the requirements of article/paragraph X about the annual communication, that information may be provided as substitution of the communication”.</i></p> </div>
Results:	<p><i>In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.</i></p> <p>Valencia (ChCom): Seizing EMAS documentation to prove legal compliance with environmental legislation regarding Packaging and Packaging Waste Prevention Plans and Monitoring Reports</p> <p>The management of packaging and packaging waste is an important environmental issue for companies, especially for SMEs, since falls squarely in the way of presenting the final product and in the definition of logistics distribution products.</p> <p>In this sense, the management of packaging and packaging waste is defined by Directive 94/62/CE that in the Spanish legal system was transposed in 1997 with Law 11/1997 of 24 April on packaging and packaging waste. The following year, in 1998, it was published the Royal Decree 782/1998, of 30 April, approving the Regulation for the development and implementation of Law 11/1997.</p> <p>Article 3 of the Royal Decree regulates the Business Plans for Prevention of Waste Packaging, (BPP), which is a document issued by companies that put packaging into their products, where they include <i>the objectives of preventing, reducing and minimizing packaging</i> they have established and plan to meet, for a period of three years, and for those products to be introduced in the domestic market</p> <p>These Business Plans should be submitted by those companies who, over a calendar year, place on the market a number of packaged products and, in case of industrial or commercial packaging, are able of generating packaging waste exceeding the minimum thresholds indicated in the above Royal Decree. The business plans must be approved by the competent body on environmental issues of each of the Regional Authorities in whose territory should be executed actions contemplated therein (in the case of the Autonomous Community of Valencia, are the Chambers of Commerce, those who have the delegation of this approval function, since March 2007, which makes that the Chambers are in charge of review and approval of BPP and related monitoring reports).</p>

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Pursuant to Article 3.5 of Royal Decree 782/1998 (Real Decreto 782/1998), the company that has submitted a PEP *must prove the degree of compliance with the proposed objectives of prevention before 31 March each year*. In this follow-up report should be made proof of:

- The percentage of reduction achieved, global and for all materials, with reference to the proposed indicators.
- Measures to achieve the above objectives of prevention.

In a simple and clear way, companies that have presented the BPP and have been resolved positively by authorities, report annually on the extent of compliance of the BPP. This information is usually presented in a very indicative and clearly way, showing what percentage of compliance they have achieved in relation to proposed:

Annual information on monitoring the compliance of PEP could be included in the Environmental Statement (EMAS) that the company makes each year and thus validate the submission of the monitoring report by sending the Declaration before March 31 every year.

The Environmental Statement (EMAS) should include a minimum of information paragraphs about the environmental performance of the organization. In the Annex IV.III.b of EMAS Regulation, the minimum content to the Environmental Statement is indicated. Are of interest, for the ease of integrating information from the monitoring reports of PEPs, the following paragraphs:

- d) A description of the environmental objectives and targets in relation to the significant environmental aspects and impacts;
- e) A summary of the information available on the performance of the organization against its environmental objectives and targets, with respect to its significant environmental impacts; it should be communicated, the core indicators and other existing environmental performance indicators that are relevant, as stated in Section C;

*The most logical thing is that EMAS organization includes within its environmental program, information **about the objectives and targets for packaging and packaging waste**.*

Section C also shows some basic environmental performance indicators that should be collected, and those related to packaging and packaging waste, fall within the category of efficiency in the consumption and waste generation:

BASIC INDICATORS (Section C):

a) *Basic indicators for all types of organization should be applied. They focus on environmental performance in the following key areas:*

- i) *energy efficiency,*
- ii) *efficiency in the consumption of materials,*
- iii) *water,*
- iv) *waste*
- v) *biodiversity and*
- vi) *emissions.*

Thus, **the realization of the monitoring report of PEP would be avoided, and avoid duplication of sending information**. The basic information that dictates the law is included in the Declaration and this

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saves having to draw up a specific report and a shipment. Likewise, the competent authority has greater confidence in the accuracy of the values presented as the compliance statement is verified by an external verifier to the company.

País Vasco (IAT): Seizing verified Environmental Statement to prove legal compliance with legislation regarding Construction and Demolition Waste Reports

Decree 112/2012 (Decreto 112/2012) regulates the construction and demolition waste production and management in País Vasco and establishes in its article 6 that, in order to prove a proper construction and demolition wastes management, **a report signed by the construction management and verified** by a collaborating entity with the Regional Government for Environment must be provided.

This article also establishes that only the **EMAS-registered organizations will be exempted of external verification.**

Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure

If introduced, this measure may contribute to the **valorisation of the monitoring** efforts produced within the EMS and **avoid duplication of documentation** as well as **inefficient use of organizations' time and human/economic resources**. Furthermore, the measure can help **increase public institution acknowledgement of EMSs** and work as incentive for the adoption of an EMS. Still, the measure would allow public institutions to **obtain data on emission guaranteed by a third-party verifier rather than self-declared data**.

Benefits:

Benefits for firms:

- More efficient use of resources (in terms of time and humans resources);
- Acknowledgement by public administration of the efforts carried out within the EMS.

Benefits for competent authorities:

- Access to verified and certified information;
- Guarantee of continual improvement of environmental performance.

6.4. GREEN PUBLIC PROCUREMENT

Green Public Procurement is the procurement of products or services by the Public Administrations, where not only economic or technical aspects are considered, but also their environmental impact; that is why the EMS certified according to the International Standard ISO 14001 or the European EMAS Regulation could be considered as a way to show the contractors' professional and technical solvency in cases of public procurement for work or services contracts.

The following card is one measure related to the ***introduction of reward criteria for the adoption of ISO 14001 and/or EMAS in the process of public procurement*** under Communication on Public Procurement for a Better Environment framework.

1. INTRODUCTION OF REWARD CRITERIA FOR THE ADOPTION OF ISO 14001 AND/OR EMAS IN THE PROCESS OF PUBLIC PROCUREMENT

References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p>
	<ul style="list-style-type: none"> ✓ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on Public procurement for a Better Environment. ✓ Commission Interpretative Communication on the Community law applicable to public procurement and the possibilities for integrating environmental considerations into public procurement. ✓ Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts. ✓ Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (<i>whereas article 62 and 68</i>). ✓ Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (<i>whereas 93 and article 80</i>). ✓ Proposal for a Regulation of the European Parliament and of the Council on the access of third-country goods and services to the Union's internal market in public procurement and procedures supporting negotiations on access of Union goods and services to the public procurement markets of third countries. ✓ Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November on the voluntary participation by organization in a Community eco-management and audit scheme (EMAS) (<i>articles 38 and 43</i>).
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p>
	<p>Green Public Procurement (GPP) is "a process whereby public authorities seek to procure goods, services and works with a reduced environmental impact throughout their life-cycle when compared to goods, services and works with the same primary function that would otherwise be procured".</p> <p>The public sector is the largest consumer in the economy. In 2009, the public sector spent over €2 trillion (or €2,100 billion) on goods, services and works – equating to about 19% of the EU's gross domestic product (GDP)¹³.</p> <p>The potential role of public procurement is even greater, given that the public sectors across Europe account for major shares of national expenditure on goods and services. Encouraging the use of "green" criteria in public procurement is a very important way to stimulate markets to produce and sell greener products.</p> <p>Also the Europe 2020 Strategy mentions the need to encourage "wider use of green public procurement" within the context of the flagship initiative on a "Resource-efficient Europe" (COM(2010) 2020 final). In this sense, the Member States have been encouraged to draw up publicly available National Action Plans (NAPs) for greening their public procurement. The NAPs should contain an assessment of the existing situation and ambitious targets for the next three years, specifying what measures will be taken to achieve them.</p>

¹³ http://ec.europa.eu/internal_market/publicprocurement/docs/modernising_rules/er853_1_en.pdf

1. INTRODUCTION OF REWARD CRITERIA FOR THE ADOPTION OF ISO 14001 AND/OR EMAS IN THE PROCESS OF PUBLIC PROCUREMENT

The European Commission has done the following work, to foster the GPP:

- *Set clear political voluntary targets for GPP: by 2010, 50 % of all tenders should be compliant with endorsed common “core” GPP criteria;*
- *Produced a handbook *Buying Green on environmental public procurement* which explains how best to integrate environmental considerations into public procurement procedures based on the provisions of the Public Procurement Directives of 31 March 2004;*
- *Since 2008, the Commission has developed 19 common GPP criteria¹⁴. The priority sectors for implementing GPP were selected through a multi-criteria analysis including: scope for environmental improvement; public expenditure; potential impact on suppliers; potential for setting an example to private or corporate consumers; political sensitivity; existence of relevant and easy-to-use criteria; market availability and economic efficiency. The criteria are regularly updated.*
- *Provided a web based *Training Toolkit on GPP*;*
- *Launched a *program to train GPP experts and raise awareness about GPP* in EU Member States;*

Public procurement in the European Union is subject to a number of sources of Community law:

- The Procurement Directives (2004/17/EC and 2004/18/EC) and Remedies Directive (2007/66/EC). These Directives have been repealed by Directives 2014/23/EU, 2014/24/EU and 2014/25/EU.
- The Treaties (Treaty on the Functioning of the EU and its predecessors).
- Case law of the Court of Justice of the European Communities.
- Law applying to related areas such as State Aid and Competition.

The procurement directives explicitly recognise that *environmental management measures can serve as a means of proof for companies to demonstrate their technical capacity for services and works contracts*, in appropriate cases, especially those in which the nature of the works and/or services justifies applying environmental management measures or schemes during the performance of a public contract. Naturally, those measures are directly linked to the performance of the contract. It is not permitted to ask for compliance with selection criteria which are unrelated to the performance of the contract.

It is important to look at the ***actual elements of technical capacity covered by an EMS*** which are relevant to the subject matter of the contract, and not just the presence of third-party certification. The principle of proportionality should be kept in mind when setting requirements for the environmental management measures to be applied and a low-value, low-impact contract may not be an appropriate case for such requirements.

In Case T-331/06 *Evropaïki Dynamiki v European Environment Agency*¹⁵, (paragraph 76) the Court found that the presence of third party verification may be the basis for awarding more marks when assessing the quality of a company’s EMS. Also for Case C-513/99 - *Concordia Bus Finland*¹⁶, and Case C-448/01 *Wienstrom*¹⁷ we can find references for encouraging the environmental considerations in Public Procurement.

¹⁴ http://ec.europa.eu/environment/gpp/eu_gpp_criteria_en.htm

¹⁵ <http://curia.europa.eu/juris/document/document.jsf?docid=81107&doclang=en>

¹⁶ <http://curia.europa.eu/juris/liste.jsf?language=en&num=C-513/99>

¹⁷ <http://curia.europa.eu/juris/liste.jsf?language=en&num=c-448/01>

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Requirement:	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p> <p>In case of Public Procurement, the requirements relating to the technical capacity of the candidate are the key place to introduce EMAS considerations.</p> <p>Contracting authorities could explicitly mention in their contract documents or the tender notice that <i>whenever companies have an Environmental Management and Audit System which covers the requirements as to the technical capacity</i>, this system will be accepted as a sufficient means of proof. At the same time, contracting authorities may not exclude other means by accepting only an EMAS registration as means of proof: any other certificate (e.g. ISO 14001) or any other means of proof should also be accepted.</p>
Description:	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p> <p>It is known that from the Public Administration can require the successful tenderers having an Environmental Management System. Really what is required is that companies have an environmental policy, a process of continuous improvement activities in the control and reduction of the impacts and knowledge of environmental legislation. That is, the administration may establish technical specifications contained in certification standards to be submitted, but not require certification or a certain label have, since it is necessary that tenderers are allowed to provide documentary evidence of compliance or equivalence of these standards with other documentation. Thus, whenever criterion appears to have a system EMAS or ISO14001 environmental management, is always accompanied by the words "or equivalent". Asking directly to have a certified environmental management system EMAS or ISO 14001 would be a discriminatory criterion would prevent free competition.</p>
Deployment:	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>For the introduction of EMAS model in GPP process is necessary that the staff responsible for the implementation of Green Public Procurement process, know the basis for these management systems and more correct way to introduce the need for proper environmental management of the tenderers (economic operators).</p> <p>Evidence of the environmental management measures which an economic operator will be able to apply in carrying out a contract can be requested as part of the tender procedure. There are several different stages at which this may be relevant:</p> <ol style="list-style-type: none"> 1. <u>At specification stage</u>, the procurer may stipulate that certain environmental management measures are to be applied in carrying out a service or work as for example the management of waste on site in a construction contract of a building, etc... An environmental management system would be one means of demonstrating compliance with such requirements. This should not have the effect of restricting competition. 2. <u>At selection stage</u>, for services and works contracts and in appropriate cases only, economic operators can be asked to indicate the environmental management measures which they will be able to apply in carrying out the contract. 3. <u>At award stage</u> an environmental management system may be considered as evidence of the economic operator's performance against relevant award criteria, and marks awarded on this basis. 4. <u>In contract performance clauses</u>, it is possible to include a requirement for the contractor to work progressively towards certification – or to demonstrate the specific environmental management measures they apply in carrying out the contract. Contract

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performance clauses must be clearly indicated in the notice or tender documents.

It is not allowed to insist on registration under a particular system, such as EMAS or ISO 14 001. Procurers must assess the evidence provided on its merits – whether this is a third-party certified system or an in-house system.

It is also important to ensure that the same aspect is not assessed twice in one tender procedure – so if ability to apply environmental management measures is assessed at selection stage this should not be repeated at specification or award stage.

In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.

Lombardia Region (IEFE): Introduction of reward criteria for the adoption of ISO 14001 and/or EMAS certified management system

European Directive 2014/24/UE Public Procurement:

Art.62.2: Quality assurance standards and environmental management standards

*Where contracting authorities require the production of certificates drawn up by independent bodies attesting that the economic operator complies with certain environmental management systems or standards, they shall refer to the **Eco-Management and Audit Scheme (EMAS)** of the Union or to other environmental management systems as recognized in accordance with Article 45 of Regulation (EC) No 1221/2009 or **other environmental management standards** based on the relevant European or international standards by accredited bodies. They shall recognize equivalent certificates from bodies established in other Member States.*

Art.68 Life cycle costing

*Life-cycle costing shall, to the extent relevant, cover **parts or all of the following costs over the life cycle of a product**, service or works costs imputed to environmental externalities linked to the product, service or works during its life cycle, provided their monetary value can be determined and verified. Such costs may include the cost of emissions of greenhouse gases and of other pollutant emissions and other climate change mitigation costs*

PAN GPP Decree 11/04/2008 (Decreto 11 aprile 2008) updated by the Decree 10/04/2013 (Decreto 10 aprile 2013) (National Action Plan on GPP):

This National Level law describes the **implementation of Green product in Public Procurement plan**. It defines also the “Minimum Environmental Criteria”. All the Public authorities have to consider in their purchasing a preliminary analysis based also on environmental issues and build a plan with the aim to proof the PAN GPP’s implementation level and monitor the objectives set.

D.L. 163/2006 (Decreto Legislativo 12 aprile 2006, n. 163) Public contract description and updating revision (Ref. European Directive 2004/17/CE and 2004/18/CE)

Art.44 Environmental system normative

Results:

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*For public works and services contracts, and only for adequate cases, the public authority has to ask for environmental measures that the operator could apply during the contract execution, and for this scope are asked the third parts certification that guarantee their compliance on environmental law. These certifications are related to **EMAS scheme** and **other environmental certifications** based on European and international legislation, certified by a third part company. Contracting authorities recognize equivalent certificates issued in relation to authorities established in other Member States. They also accept other evidence of equivalent measures in the field of environmental management from economic operators.*

Art.68 Technical specifications may include elements [...]:

*In terms of **performance or functional requirements**, which may include environmental characteristics. However, they must be sufficiently precise to allow tenderers to determine the subject matter of the contract and the contracting authorities to award the contract. (c.3, b).*

Legge Regionale 21 dicembre 2012, n. 50 Lombardy Region – Green Procurement

Art.5 c.3 Reduction of greenhouse gas emission

The Region promotes, through joint actions with functional autonomy and other stakeholders, agreements and initiatives with local authorities concerning:

*b) programs and pilot projects for green purchasing in order to **introduce environmental criteria** in public procurement of works, supplies and services.*

Art.6 Research and Innovation

*In order to introduce innovative management models in local government, Lombardy Region promotes the **adoption of environmental management systems**, the development of cross-cutting methods in the planning of measures for the improvement of air quality, as well as capacity-building operations and the use of tools to support decision-making.*

Art. 8 - Emissions from industrial plants, utilities and energy production

*1 The Region promotes, through joint actions with the Chambers of Commerce, Industry, Crafts and Agriculture of Lombardy and with other stakeholders, initiatives and instruments to encourage the **adoption of environmental management systems** in the productive sector. The Region promotes and supports the development and adoption of new technologies that adopt systems saving energy and matter in order to substantially reduce the environmental impact of industrial processes.*

Decreto 8 maggio 2003, n. 203

To ensure that the public offices and the company has a majority interest, the public sector cover the annual needs of artifacts and assets with a market share of **products made from recycled material to the extent of not less than 30% of the needs itself**, pursuant to art. 19, paragraph 4 of Legislative Decree No. 22/97 (Decreto Legislativo 5 febbraio 1997, n. 22)

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imposing an obligation on public bodies, to ensure that manufactured products and goods made from recycled material covering at least 30% of their annual needs.

Valencia Region (ChCom): Inclusion of environmental criteria (especially 14001 and EMAS) in the process of public procurement

After the integration of environmental factor in public policies, the Strategy for Sustainable Development of the European Union adopted by the Council in Gothenburg in 2001 (COM (2001) 264 final) and revised in 2005 (COM(2005) 658 final), the importance of environmental procurement criteria and the need for establish action plans in this field first appear in the **Communication on Integrated Product Policy** of the Commission, in June 2003 (COM (2003) 302) In it:

«Member States are encouraged to develop and make available to the public action plans for greening their public procurement» «Should be drawn up before the end of 2006 and then reviewed every three years»

Under these guidelines, **the PRE/116/2008 Order** (Orden PRE/116/2008) made public in Spain the Agreement of Council of Ministers that approving **the Green Public Procurement Plan (GPPP)** of the General Administration of State (GAS) and its public agencies and Management Entities of the Social Security.

The main objective of the plan was *the implementation of practices that respect the environment in public procurement*, so that was reached before December 31, 2010, the target set by the European Union in the Review of the EU Strategy for Sustainable Development 2006.

In this same Plan is collected, as an additional measure for its implementation, the development of a series of **Codes of Good Environmental Practices (GEP) for groups of construction and maintenance products, paper and publishing, cleaning and office supplies.**

The Interministerial Commission for the incorporation of environmental criteria in public procurement adopted, after favorable report of the Advisory Board on Administrative Procurement, the following codes at the national level:

- ✓ Code of GEP, in contracts for maintenance and minor works.
- ✓ Code of GEP for hiring cleaning services of buildings.
- ✓ Code of GEP use of paper and publications.

In the first two codes of GEP, EMS is mentioned as one of the criteria for bidders technical solvency, distinguishing contracts subject to harmonized regulation or not.

On the other hand, **Royal Legislative Decree 3/2011** (Real Decreto Legislativo 3/2011) is the legal framework governing the process in Spain Public Sector procurement. Specifically, Article 81 expressly mentions **compliance with environmental management standards in contracts made by the Public Sector**. More specifically:

*In contracts subject to harmonized regulation, the contracting authority may require the production of **certificates drawn up by independent bodies attesting that the bidder complies with certain environmental management standards.***

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For this purpose, they may do reference to the Community eco-management and audit scheme (EMAS) or to environmental management standards based on the relevant European or international standards in this field and certified by bodies conforming to Community law or the relevant European or international standards concerning certification.

Contracting authorities shall recognize equivalent certificates from bodies established in any Member State of the European Union, and shall also accept other evidence of equivalent environmental management measures submitted by bidders.

The contracting authority or the subsidiary organ may seek clarification of the bidder on the certificates and documents submitted or require submitting complementary information.

For the Valencian Community the **Order of October 19, 2004** (Orden de 19 de Octubre de 2004) is the one that regulates the process of public procurement in the Ministry of Planning and Housing, autonomous entities and public entities related to or dependent thereon.

Specifically Article 2 related to **Technical and Professional Solvency of Bidders**, mentions that:

«When the nature of the contract so requires, may be required media or environmental requirements in the specifications administrative clauses used to establish the technical and professional capacity of the bidders, complementing existing provisions contained in Articles 15 and 19 of the Consolidated Law of the Contracts of Public Administrations»

In this case, the Administration may require one or more of the following ways, provided that this does not undermine the principle of free competition:

- a) **Prove that bidders act according to good environmental management practices;** either have established an EMS, EMA under Regulation; or have the international standard EN ISO 14001 or equivalent standard; justify or by any other appropriate means, that the requirements for environmental management system established in the aforementioned met.

In Valencian Community, one of the largest organizations with EMAS registration is the **Universitat Politècnica de València** (<http://www.upv.es/entidades/AMAPUOC/>) that as an organization dedicated to teaching and research, conducts ongoing environmental improvement effort, as part of its EMS. As a public agency contracts with companies to perform services, supplies, etc. necessary for its operation. Aware of the environmental impact that these companies can generate a constant effort is made to include environmental criteria in the technical requisites for the procurement of supplies, services performed, etc.

*For example, in the Technical Specification for Integral Service Interior Cleaning of buildings at the Univerisitat Politècnica de València, the **need for an EMS certificate from the successful tenderers**, in the chapter making reference to the obligations of the successful contractor and operating conditions.*

País Vasco (IAT): Inclusion of environmental criteria (ISO14001, EMAS or EKOSKAN) in the process of public procurement

The **País Vasco Council Agreement of 29 April 2008** (Resolución 6/2008) establishes that those works and services contracts that may damage the environment and, in consequence, may

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	<p>require environmental management measures directly related to the execution of the contract, it will be feasible to comply with these mentioned measures by contractors through the certification of an EMS before the contracting public entity. The Council Agreement is referred to an EMS in accordance with the EMAS Regulation, the international standard ISO 14001 or the regional standard from País Vasco EKOSKAN.</p> <p>The use of the equivalent regulations to the mentioned ones is also possible, in accordance with the regulation on public procurement of the European Union, provided that the system evaluates and confirms the measures compliance.</p> <p>The Council Agreement applies to the General and Institutional Administration, and to the rest of public sector entities of the Autonomous Community of País Vasco.</p> <p>Government Department of Environmental Affairs and Territorial Policy has published a Subcontracting and Green Public Buying Practical Guide, edition 2014¹⁸, where models and examples for the implementation of these mentioned measures by Basque public administration have been included.</p> <p>With this guide, it is expected to provide clear and practical guidelines in order to present as clear and progressively as possible the considered objectives on subcontracting and green public buying. Among these guidelines, the inclusion of the EMS on the green public subcontracting is included.</p>
Benefits:	<p><i>Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure</i></p> <p>Including environmental considerations in Public Procurement, (GPP), has, in general a wide number of benefits. EMAS registered organisations are expected to show a continuous improvement of environmental impacts of its activities, products and services.</p> <p><u>BENEFITS OF GPP</u></p> <p><i>Environmental benefits</i></p> <ul style="list-style-type: none"> • Public procurement can be instrumental in addressing environmental problems such as Deforestation, Greenhouse gas emissions, Water use, Energy efficiency and resource use, Air, water and soil pollution, Waste, Sustainable agriculture • GPP sets an example to private consumers. <p>Green purchasing means setting an example for the general public and the private sector, and influencing the marketplace.</p> <ul style="list-style-type: none"> • GPP raises awareness of environmental issues. <p><i>Social / Health benefits</i></p> <ul style="list-style-type: none"> • GPP improves quality of life

¹⁸ <http://www.ihobe.net/Publicaciones/ficha.aspx?IdMenu=750e07f4-11a4-40da-840c-0590b91bc032&Cod=109ff62c-a897-42e4-a59a-12fdc47b6707&Tipo=>

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Policies on GPP can improve services to the public and thus enhance quality of life. Cleaner public transport, for example, improves air quality. Reduced use of toxic chemicals in cleaning products provides a healthier working environment.

- GPP helps establish high environmental performance standards for products and services

GPP can help drive higher quality standards for products and services, delivering better performance for public authorities and ultimately citizens. New products and services which have been developed to meet the requirements of GPP may also become popular with private consumers, improving overall standards.

Economic benefits for Public Administration and for Society in general sense

- GPP saves money and resources when life-cycle costs are considered.
- GPP provides incentives to industry to innovate.

Promoting green procurement gives important incentives for industry to develop 'green' technologies and products and promote them in the market place. In particular, small- and medium-sized companies may profit from environmental procurement, as it offers an opportunity to find markets for their innovative solutions and products.

- GPP can reduce prices for environmental technologies

Introducing 'green' tendering criteria can influence the marketplace and result in new entrants in the field of environmental technologies and products - potentially resulting in increased competition and reduced prices.

Political benefits for Administration

- GPP is an effective way to demonstrate the public sector's commitment to environmental protection and to sustainable consumption and production

Benefits enterprises with EMAS register:

In some cases an EMS's may also serve as evidence when assessing award criteria. At award stage, Public Administration is looking at how a contract will be performed, so an offer to carry out certain measures in accordance with an EMS may be relevant.

BARRIERS FOR IMPLEMENTING GPP

- Lack of political support.
- Green products are perceived to cost more.

A key challenge identified by many public sector organisations is changing behaviour within purchasing departments. In particular using purchase price alone to decide between offers, rather than the full life-cycle cost of the product or service, can affect the take-up of green products and services. While applying environmental criteria to procurement procedures can sometimes mean higher initial purchasing costs, the overall costs often actually decrease since the higher purchasing prices of green goods and services are compensated for by lower operating, maintenance or disposal costs.

- Lack of legal expertise in applying environmental criteria.

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- Lack of practical tools and information.
- The need for systematic implementation and integration into management systems.
- Lack of training in Public Authorities Staff and Policy Makers.
- Lack of co-operation between authorities.

BENEFITS RELATED TO INCLUDE EMS FOR BIDDERS IN GPP

- Contracting authorities can ask bidders to demonstrate their capacity to apply environmental management measures for the duration of the contract. EMAS is a proof of their capacity.
- Contracting may also set environmental criteria regarding the professional (environmental) training of employees. In such cases, EMAS registration can be recognised as sufficient proof of compliance with this specific selection criterion.
- EMAS organisations can also consider environmental aspects of their products, so they can provide environmental information to purchasers.

6.5. FINANCIAL GUARANTEE

Financial guarantees are primary regulatory requirements, mandatory for *high environmental risk activities*. A guarantee should ensure that the operator has adequate financial resources to incur all costs arising from the adoption of measures to *prevent, avoid or repair possible environmental damages* associated with its activities.

Legislation shall define the amount of financial guarantee and this happen, in most cases, proportionally to the size of the enterprise and to its plants and facilities. Many administrative procedures, concerning permits and authorizations on waste, mining and thermal energy activities, include the request for financial guarantees.

Organizations willing to work in certain areas are required to present guarantees in the preliminary stage in order to obtain authorization to operate the business.

To acquire financial guarantees, companies refer to banks, to which they pay out an annual interest rate on top of the preliminary investigation costs. Therefore the bank provides the company with the availability of a pre-established amount, in the event of environmental harms, caused by its actions.

The approach implemented developing the following proposals for simplification, comes from the main EU references, which introduced financial guarantees as a form of environmental protection.

These regulations originated many different local (European States) laws, where incentives for organizations' guarantees, with specific requirements (such as obtaining EMAS), can be found.

The following cards concern the financial guarantee and the opportunities to reduce it in the framework of two different European legislation:

1. Reduction of financial guarantee provided for the framework of European legislation on **Waste Management**.
2. Reduction of financial guarantee concerning the **Environmental Liability**.

1. REDUCTION OF FINANCIAL GUARANTEE PROVIDED FOR THE FRAMEWORK OF EUROPEAN LEGISLATION ON WASTE MANAGEMENT	
References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p> <ul style="list-style-type: none"> ✓ Directive 2006/21/CE on the management of waste from extractive industries (<i>article 14</i>). ✓ Council Directive 1999/31/EC on the landfill of waste (<i>article 7 comma g and article 8 comma iv</i>). ✓ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives.
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p> <p>Many EU directives make references to the need for those concerned, to prove to be able to cope with possible harm operators can cause to the environment. The Landfill Directive (Directive 1999/31/EC), as well as the mining industry Waste Directive (Directive 2006/21/EC), explicitly require financial guarantees to obtain work permissions. These provisions give the Member States the chance to regulate the introduction of sorts of guarantees, in order to prevent or reduce, as much as possible, any negative effects on the environment. The mentioned regulations do not include simplifications or reduction but do give to the States wide discretion to define procedures and amounts.</p> <p>Financial guarantees are popular, especially in the waste sector. This represents a <i>cost burden</i> for organizations that are about to start working, since the organizations will have to pay interests on guarantees from the very first year of the agreement's activation.</p> <p>Given the economic significance those financial guarantees may have, companies proving to have better risk management, should be rewarded, as it happens in the legislation of States such as <i>Italy and Germany</i>.</p> <p>Companies that hold an ISO 14001 certified or EMAS registered environmental management systems, should give the institutions enough reassurances to be considered companies with "limited environmental risk". Companies adopting environmental management systems, verified by competent third parties, should, in fact, manage their environmental aspects at their best, reducing environmental impacts and related risks. Institutions may give credit to the companies adopting EMS, rewarding them through financial guarantee and associated costs abatement.</p>
Requirement:	<p><i>Description of the requirement (scope of the measure: addressed activities)</i></p> <p>Directive 2006/21/EC (<i>article 14</i>) defines the <i>financial guarantees payment for waste accumulation from extraction activities</i>; those guarantees depend on possible impacts of the structure and on the work that may be required.</p> <p>Without adequate guarantees the business is not allowed. According to the Directive 1999/31/EC, <i>in order to be authorized to activate a landfill, the application must include financial guarantees</i>.</p> <p>Based on these references (European Directives), some States made financial guarantee a prerequisite for granting authorizations to run the business.</p> <p>EU legislator does not explicitly mention the introduction of reductions, but this is a tool that can be used in national and regional legislation, and may concerns different kinds of activities:</p>

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	<p><i>waste treatment plants management, transport operations through professional operators, natural resources mining, etc.</i></p> <p>Only organizations with specific requirements (explicitly set by the legislator) can take advantage of financial guarantees reductions. These requirements may concern, for example, EMS adoption and thus promote the implementation of specific environmental policy instruments.</p>
Description:	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p> <p>The introduction of financial guarantees reductions should generate economic benefits for the companies, recognizing their commitment in improving their own environmental performances.</p> <p>These measures have two goals:</p> <ol style="list-style-type: none"> 1. Reduce companies' costs. 2. Promote EMAS. <p>The spread of incentives involving financial guarantee reductions allows the companies to gain immediate savings on costs that they must pay out to lenders. The economic resources generated in this way can be used to improve the environmental management of services. The amount of this saving is closely related to the applied percentage and to the total guarantees by law. Available resources, although closely linked with these two aspects, always assure lower costs for companies, therefore these incentives are particularly appreciated by the organizations working in sectors where guarantees are widespread.</p> <p>This approach is very popular in Italy; in the environmental legislation there have been financial guarantees reductions (for ISO 14001 and EMAS organizations) from few years now, in particular with regard to waste management. For example the Decreto Legislativo 152/2006 (Decreto Legislativo 3 aprile 2006, n. 152), the main reference for national environmental legislation, offers 50% and 40% reductions, respectively for EMAS and ISO 14001 organizations, engaged in international waste transportation (article 194). Substantial reductions are also available for EMAS-registered organizations operating in the field of land reclamation (D.M. 7/5/2005 article 4). There are also similar initiatives at regional level; Tuscany and Friuli Venezia Giulia have reductions (up to 50%) for EMAS-registered waste treatment plants (e.g. Deliberazione della Giunta Regione Toscana 12 luglio 2013, n. 535). In Germany these incentives are narrower: for example a Brandenburg Land Act offer reductions up to 20% for EMAS organizations on waste management plants guarantees (Ordinance of July 17, 2007).</p>
Deployment:	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>The financial guarantees reduction can be implemented in any regulation containing such compensation tool for possible environmental damage. The measure can be implemented by changing laws and writing specific paragraphs identifying the targets of the reduction and the related percentages. The law must have specific requirements, such as "having a registered system under EMAS Regulation", necessary to get the financial guarantees reduction. The law should point out procedures and required documentation needed to take advantage of the reduction; in case of environmental certification requirement, the required documentation can simply be the submission of a valid EMAS registration certificate.</p> <p>Incentives on financial guarantees can be implemented into Member States legislation or at a</p>

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regional level. The legislator determines the *applicable reduction percentages*, according to the credit he want to give out. In Italy there are incentives with percentages in a range between 30 and 50%, often differentiated for EMAS or ISO 14001 holders. In some cases this percentage can drop to 20%, as in Germany, where the incentive on financial guarantees and many other tax reductions (also addressed to organizations with environmental certification) often can be combined.

In most cases, EMAS organizations are rewarded with a greater guarantees reduction as opposed to other types of certification, in order to give more credit to those who commit to the EU registration and to the other additional obligations, compared to other management systems (e.g. environmental statement).

The implementation of this measure **does not involve significant changes in the authorization process by public authorities**. It could be important, though, to supply *forms* for the environmental certifications declaration of ownership, and, above all, to educate the operators, in charge of the *administrative procedures*, on the subject of environmental certification and EMAS, in order to properly assess the documentation necessary to obtain the incentives.

In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.

Galicia Region (ChCom): Reduction of financial guarantees for EMAS registered or ISO 14001 certified producers and waste managers

Financial guarantees in Spain are covered by state law, notably through the Environmental Liability **Law 26/2007** (Ley 26/2007) and **Law 11/2014** (Ley 11/2014), amending Law 26/2007, and Law 22/2011 (Ley 22/2011) on Waste and Contaminated Soils.

Article 24, establishes the need for the establishment of a financial guarantee required for certain operators listed in its annex III. There is a minimum guarantee according to the intensity and extent of the damage that can result in the activity of the operator, in accordance with the criteria established by regulation. The fixing of the amount of this guarantee will depart from the analysis of environmental risks of the activity, or tables of scales, which were performed according to the methodology established by regulation by the Government.

Results:

Three types of financial guarantees are provided, which may be constituted in an alternative or complementary way, each other:

- ✓ **Insurance policy** necessarily complemented by the Fund managed by the Insurance Compensation Consortium.
- ✓ **Guarantee**, issued by a financial institution authorized to operate in Spain.
- ✓ **Establishment of technical reserves** (through the subscription of treasury bills or similar).

In the legislation above mentioned, it appears contemplated the models of system environmental management systems ISO 14001 or EMAS at the moment of being able to enjoy an exemption in the need to sign a financial guarantee. Between others, we stand out the operators of activities capable of causing hurts which repair evaluates for a quantity understood between 300.000 and 2.000.000 of Euros that credit by means of the presentation of certificates issued by independent organisms, which are adhered by permanent and continued character, **either to the European Environmental Audit and Management System (EMAS) or to Environmental Management System UNE-EN ISO 14001 in force.**

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LEGISLATION OF WASTE AND CONTAMINATED SOILS

The **Law 22/2011** (Ley 22/2011) of waste and contaminated soils state basic legislation in force for Residues and Contaminated Soils, indicates, with regard to the financial guarantees, the following considerations, with regard to producers and managers of waste:

WASTE PRODUCERS

The producer of dangerous residues will be able to be forced to **sign a financial guarantee that covers the responsibilities** to which they could give place his activities attending to his characteristics, dangerousness and potential of risk.

WASTE MANAGERS

Waste managers are required to:

- ✓ **Establish a financial guarantee in the case of hazardous waste management when required and the rules governing the management of specific waste or regulating management operations.** This guarantee will aim to respond to the Administration for compliance with the obligations arising from the exercise of the activity and the authorization or notice.
- ✓ **Take out insurance or provide a financial guarantee equivalent** in the case of entities or companies carrying out operations for hazardous waste treatment

In the case of the **Autonomous Community of Galicia**, activities of production and management of waste require the provision of a guarantee in the form of deposit, prior to the authorization or registration in the General Register of Waste Producers and Managers of Galicia, as determined in **Article 16 of Regional Decree 174/2005** (Decreto 174/2005).

Due to the *different degrees of environmental impact* of facilities and activities subject to establishment of environmental guarantee or deposits, in waste management issues, it is needed a homogeneous and proportional criterion that differentiates these degrees through appropriate criteria of situation, dangerous waste, security of facilities and waste management. In this sense, it is the **Order of January 16, 2007** (Orden de 16 de enero de 2007) which fixes **the form of calculation of deposits** by type of activity and the conditions that reduce environmental risk by applying to the following types of activities:

- a. Production of hazardous waste.
- b. Management of hazardous waste.
- c. Management of municipal waste or industrial waste.
- d. Production of non-hazardous waste.

In all cases, the existence in the facilities of an EMS accredited in the organization, allows a reduction of 10% in the formula that determines the deposit to be constituted.

For example, for an organization that produces hazardous wastes we have:

- Factors to be considered are tones produced per year, the phase of the waste (solid or liquid or paste) the existence of EMS accredited, the existence of insurance that

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specifically cover the costs of repair and recovery of the altered environment, and plant situation.

- The base amount of the deposit is calculated using the following formula, taking in any case a minimum of € 6,500

$$C_{bf} = 1472,17 \cdot \sqrt{t / \text{año}}$$

In the case of any of the following circumstances the base amount shall be multiplied by the following factors:

CRITERIA	CORRECTION FACTOR
Waste in solid phase	0,9.
Existence of an environmental management system accredited	0,9
Existence of environmental protection insurance	0,75
Center location in industrial estate	0,9.

- To achieve the reduction of the amount of the deposit, the insurance will cover a minimum of three times the amount of the deposit including reductions.

País Vasco (IAT): Exemption of financial guarantees for EMAS registered demolition and construction waste producers

Decree 112/2012 (Decreto 112/2012) regulates the construction and demolition waste production and management in País Vasco and establishes in its **article 5** that councils must require a **financial guarantee constitution** in order to guarantee a suitable construction and demolition wastes management coming from a large-scale work as a condition for obtaining planning permissions granted by councils.

Financial guarantee amount represents 120% of the estimated waste management costs and its reimbursement will be made when a proper management had been proved. In this article it is arranged that **EMAS-registered organizations will be exempt from the constituting of the financial guarantee.**

As an example of this exemption in País Vasco, there is an EMAS-registered building company which is exempt from the constituting of the mandatory financial guarantee in all those ongoing works in País Vasco.

Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure

Benefits:

The two main benefits caused by the adoption of this kind of incentives are **costs savings and promoting EMAS adoption**. Consequently **new skills and knowledge** on environmental issues can be disseminated, as well as environmental performances' improving technologies. In addition, the organizations commitment to reduce pollution and improve environmental risks management grows.

During the BRAVE project development an experiment had been realized in order to estimate possible cost savings, connected with a financial guarantees reduction of 15%, for EMAS

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companies operating in the mining sector. The estimated cost savings of financial guarantees was in the range from 3 to 27.000 Euros for organizations of different sizes that have been quarrying for 20 years (guarantees from 25,000 to 150,000 Euros).

Reduction on financial guarantees can promote EMAS adoption, thus the related benefits, which had been proved in many studies and researches. The implementation of an EMAS registered system has fostered the **improvement of enterprises regulatory compliance**; moreover this tool drives the organizations toward the continual improvement of environmental performances.

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References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p> <p>✓ Directive 2004/35/CE on Environmental Liability with regard to environmental damage prevention and restoration (<i>art. 14 financial guarantees</i>).</p>
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p> <p>Directive 2004/35/EC regulated the environmental damage issue, filling a gap in the legislation of many Member States, until the adoption of this EU provision. With this directive, the Commission implemented the financial liability for operators in case of environmental damage. The Directive, in fact, encourages States to implement into their legislation financial instruments, thanks to which, economic operators are able to cope with its responsibilities. Article 14 concerns possible financial guarantees; the EU legislation, though, does not mention amounts, application procedure and technical aspects.</p> <p>The framework nature of this directive gives a wide degree of freedom for each Member States to legislate, assuming that regulatory decisions are to be made only at the time of national transposition.</p> <p>The adoption process of this directive has been rather slow and many States have been considered legally accountable for their breach. In 2010, the European Commission's report (October 12, 2010) recognized that 7 EU States have implemented financial guarantees on environmental damage in their legislation. Of these, just 3 countries presented the required mandatory guarantee. The remaining Member States opted for a voluntary system of financial warranty. The very same report maintains that the Commission should investigate the need to establish, at EU level, the harmonized mandatory financial guarantee.</p> <p>The introduction of this additional burden represents for the organizations a cost that adds up to other taxes which already affect the businesses, especially in the start-up stage.</p> <p>Provide a benefit to the EMAS-registered organizations could be a strong incentive to spread this environmental management tool in addition to reducing enterprises financial commitment. The inclusion of any incentive for EMAS organizations with regard to environmental damage guarantees is justified on the basis of the better risk management within EMAS systems, if compared with contexts where these systems are not applied. Member States may then follow the experience of some European countries that already legislated in this respect, by promoting the implementation of what EMAS Regulation's article 38 maintain, regarding registered companies facilitations.</p>
Requirement:	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p> <p>Incentives and reduction on financial guarantees have two main purposes:</p> <ul style="list-style-type: none"> • To reward organizations adopting EMS; • To promote the dissemination of EMAS and other environmental certifications. <p>Incentives, such as financial guarantees, have therefore the purpose of fostering the adoption of instruments able to facilitate the development of enhanced environmental issues management. Many States, in the transposition of Directive 2004/35/EC, embraced forms of financial guarantee to protect the environment.</p>

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	<p>There could be many <i>different incentives that, if included in national legislation on environmental damage</i>, can be applicable for companies that prove to have a periodically verified EMS. The EMAS registration should be the critical requirement to gain a incentive; updating the environmental statement (drafted in compliance with the EMAS regulation and yearly audited by experienced professional), on the other hand, is a basic requirement to ensure system maintenance and effectiveness. The legislator can then use this documentation to give incentives and facilitations to those who prove their conformity to the rules governing EMAS or other certifications achievement.</p>
<p>Description:</p>	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p> <p>The financial guarantees brought in by Directive 2004/35 art. 14 demand <i>risk assessments for sectors and operators</i> but <i>depend on various national provisions</i>, ruling on matters such as coverage caps, exemptions etc.</p> <p>Therefore <i>each State can decide not only whether to enforce them or not, but also it can define the amount and possible rebates</i>. States implemented various forms of guarantees; for example, in <u>Spain</u> the <u>Law 26/2007</u> (Ley 26/2007) and <u>Royal Decree 2090/2008</u> (Real Decreto 2090/2008) require <i>mandatory guarantees</i> in case that the potential damage estimate, calculated within the environmental risk assessment, exceed 300,000 €. <u>Czech Republic</u> <i>experience is similar</i>, even if the guarantees are mandatory only if the calculated damage exceed CZK 20 million (800,000 Euros). <u>Slovakia</u> implemented <i>mandatory financial guarantees</i> by means of <u>Law 359/2007</u> (Act 359/2007). There are also insurance products covering limited damages (between 5,000 and 1,500,000 Euros), in addition to bank guarantees up to 25,000,000 Euros.</p> <p>Only the <i>Spanish legislation offer incentives for EMAS-registered and ISO 14001 certified organizations</i>; the threshold for financial guarantees application for these companies increase up to 2,000,000 Euros instead of 300,000. This measure both rewards the businesses implementing environmental management systems and responds to the EC input to value the instrument. Similar incentives can be enforced in the legislation of all the Member States that have implemented financial guarantees as a means of compensation for environmental damage.</p>
<p>Deployment:</p>	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>There can be two main way for the legislator to include regulatory reliefs proposals on financial guarantees relating to environmental liability for environmental damage:</p> <ul style="list-style-type: none"> • <i>Institute mandatory financial guarantees</i> with regard to estimated damage exceeding given amounts and increase the threshold values for EMAS and ISO14001 organizations. • <i>Offer financial guarantee rebate</i> (in percentage) for organizations with EMAS registration or holding other environmental certifications. <p>The first case refers to the Spanish experience, the second example of rebate can be found in the legislation of countries like Italy and Germany in the waste sector. In both types of incentive <i>different facilitations can be defined for EMAS and ISO 14001 organizations</i>; the increase of financial guarantees threshold, for example, may be greater for EMAS companies, recognizing the greater commitment needed as opposed to the ISO 14001 standard.</p>

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For what concerns the percentage rebates of financial guarantees, **different values can be defined for EMAS and ISO 14001 certifications**, such as the 50% and 40% respectively.

Nevertheless, the introduction of these incentives, regardless of the form and magnitude, requires the **inclusion of a section or a paragraph into the national laws enacting the directive on environmental damage** or in other environmental regulations governing this aspect. For example, the Italian consolidated law on environment (Decreto Legislativo 3 aprile 2006, n. 152), which regulates the environmental management in Italy, could be amended with the addition of a specific section or title to the existing structure of the law. The section should *include a paragraph concerning guarantees and benefits recipients, how to apply, incentives amount for EMAS organizations and possibly other environmental certifications, etc.* The same approach could be followed by Slovak and Czech Republic's lawmakers, as well as other European countries, which already have regulations pertinent to Directive 2004/35/EC, article 14.

The implementation of this measure **does not involve significant changes in the authorization process by public authorities**. It could be important, though, to supply *forms* for the environmental certifications declaration of ownership, and, above all, to educate the operators, in charge of the *administrative procedures*, on the matter of environmental certification and EMAS, in order to properly assess the documentation necessary to obtain the incentives.

Even at **EC level** it could be adopted (amending Directive 2004/35/EC) a measure, explicitly mentioning, with no need to be excessively detailed, the **option for Member States to set up special types of financial guarantees for the EU EMAS scheme**.

In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.

Andalusia Region (IAT): Reduction of financial guarantees to cover environmental liability for EMAS registered or ISO 14001 certified operators

The Spanish **Law 26/2007** (Ley 26/2007) concerning Environmental Liability is the legislation that transposes the Directive 2004/35/EC into the national legal system. It has introduced in Spain the new environmental liability administrative regime that completes the Spanish legal framework of natural resources protection, since the environmental damage with origin in the criminal or administrative offences was already established under different sectoral regulations.

This Law is partially developed by **Royal Decree 2090/2008** (Real Decreto 2090/2008). It ensures the capacity of the *Autonomous Communities* to develop and implement the state grounds and also to adopt additional regulations for protection. In particular, the Autonomous Communities will be able to adopt, in the extent of their competence, more discerning decisions in environmental damage prevention, avoidance or reparation. They will also be able to establish offences and penalties, as well as to submit other activities or people to the environmental liability regime established under the National Law.

This legal framework establishes the three elements which are needed for the successful implementation of the Environmental Liability Directive:

1. **Exclusion of low-risk activities**, having been determined that they will be exempt from the establishment of the mandatory financial guarantee (article 28 of Law 26/2007):

- a. The operators of those activities likely to cause damages whose reparation

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costs are lower than 300.000 euro.

- b. *The operators of those activities likely to cause damages whose reparation costs are between 300.000 and 2.000.000 euro and that are implementing an Environmental Management System according to ISO 14001 or EMAS Regulation.*

2. **The maximum limit of coverage of the financial guarantee** that operators should provide, having been set an upper limit of 20 million euro (article 30 of Law 26/2007).
3. **The gradual implementation** by which the introduction of the financial guarantee would be progressively carried out for the different types of risk, industrial sectors or responsibilities (Orden ARM/1783/2011).

These legislative guidelines, together with further procedural guidelines developed by the Ministry of Agriculture, Food and Environment for the technical and economic assessment of the environmental risks, as well as other procedures and risk manuals¹⁹ will allow the successful implementation of the Environmental Liability Directive in Spain, although the operators included in the first level of highest priority²⁰ are within the time limit specified for constituting their financial guarantee. This is the reason why there are still no concrete implementation experiences enough that allow assessing the efficiency of the system implementation.

Therefore, now is the time for those operators included in the priority level 1 that still does not have an externally certified EMS according to ISO 14001 and/or the EMAS Regulation to do it, since they would be exempt from constituting said the mentioned financial guarantee this way.

This exclusion of the financial guarantee for those operators that have an externally certified EMS is a promotion measure of the EMAS registration aimed at reducing the financial burden of those organisations that ensure compliance with the environmental legislation, the improvement of their environmental behaviour and the pollution prevention through the permanent subscription to the EMAS registration.

Finally, we would like to highlight that, as a result of the activity developed by the Working Group for Regulation Change created in 2011, the regulation reform of the Environmental Liability in Spain has started to improve, to specify or to eliminate certain aspects in the light of the experience acquired during the years since its entry into force. This way, the draft law that modifies Law 26/2007 and the Draft Royal Decree that approves the Regulation for the partial development of Law 26/2007, which was subject to public participation procedure between 18th January and 11th February 2013 and between 11th July and 31st August 2012 respectively, is being processed.

In Andalusia, any legislative act developing the national policy framework has been published yet, waiting for these new publications to assess the need to develop explanatory and more discerning guidelines at regional level. Meanwhile, the adoption of a requirements procedure of Environmental Liability (adoption of preventive and restoration measures, if applicable) is being required from the affected operators²¹. This procedure derives from the inspection visits being made in the framework of the Environmental Inspection and Control Plan for 2014 of the Ministry of Environment and Spatial Planning of the Government of Andalusia²².

¹⁹ <http://www.magrama.gob.es/es/calidad-y-evaluacion-ambiental/temas/responsabilidad-mediambiental/>

²⁰ First level of highest priority for those activities with a major environmental risk (activities affected by Royal Decree 1254/1999 and combustion plants with a rated thermal input of 50MW): between 30th June 2013 and 30th June 2014.

²¹ This does not imply the opening of disciplinary proceedings.

²² http://www.juntadeandalucia.es/boja/2014/18/BOJA14-018-00005-975-01_00040773.pdf

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<p>Benefits:</p>	<p><i>Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure</i></p>
	<p>The introduction of "facilitated" financial guarantees for EMAS organizations could represent a real economic incentive for the adoption of the EC scheme. The main benefit of this measure is the possible costs savings for organizations that perform their activities, highly regarding the assessment of possible environmental damage. The adoption of financial guarantees reductions may also promote EMAS awareness and encourage businesses to adopt this instrument. Another benefit expected is to increase the number of EMAS registrations in States adopting such measures, without additional burden for administrations that manage documentation and permits and authorizations issuing for organizations subject to the payment of any such guarantee.</p>

6.6. TAXES AND FEES

Measures included in this section are focused on **providing fiscal or tax benefits** for those organizations with a certified EMS according to the International Standard ISO 14001 or the European EMAS Regulation.

Taxes

Taxes are a fiscal burden that natural and fiscal persons have to pay for financing of the Public Administration. These are characterized by not requiring consideration by the Public Administration.

There are several types of taxes, such as income taxes, business taxes and taxes related to development of the activities (licenses).

The amount of these taxes is established by sectorial regulation and it is generally calculated based on percentages (%) of a particular value (also known as the tax base).

There are several fiscal tools promoted by the Public Administration to **reduce the payment of these taxes or increase the return for investments** made by the organizations oriented to pollution prevention and control. Therefore, it could reduce the payment of these taxes or increase the return for those facilities with a certified EMS according to the International Standard ISO 14001 or the European EMAS Regulation.

Fees

Fees are also a fiscal burden that natural and fiscal persons have to pay for financing of the Public Administration, but, in this case, and unlike taxes, these are characterized by requiring consideration by the Public Administration to provide a service or to perform an activity under public or private law.

There are a lot of types of fees, but focusing on the services or activities provide by the Public Administration in environmental matters, there are fees for pollution prevention and control associated with:

- Permitting, renewal, updating and modification of environmental permit.
- Inspection services (with or without taking samples).
- Other services, such as services related to the permitting of waste large producers or hazardous waste managers.

The **amount of these fees is regulated and could be reduced** for those organizations with a certified EMS according to the International Standard ISO 14001 or the European EMAS Regulation.

The following cards concern the reduction of taxes and fees:

1. **Reduction or return of taxes** for EMAS-registered or ISO 14001 certified organizations.
2. **Reduction of fees** for EMAS-registered or ISO 14001 certified organizations

1. REDUCTION OR RETURN OF TAXES FOR EMAS REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS	
	<i>Article (s) of the normative or legislative acts issued in the environmental field</i>
References:	<p>There is not a specific legal framework for taxes at European level; this issue is regulated by national or regional legislation (depending on the authority of national and regional governments of different Member States). Moreover, the sectorial legislation establishes the obligation to pay these taxes, but frequently it does not establish the amounts or percentage of reduction.</p> <p>The measure is based on the Polluter Pay Principle (PPP), ratified by the Treaty on the Functioning of the European Union (TFUE), article n. 191.</p> <p>Also the Environmental Liability Directive (Directive 2004/35/EC) with regard to the prevention and remedying of environmental damage it's directly linked with the proposal.</p>
Justification:	<i>Background of the measure (why a measure should be introduced?)</i>
Justification:	<p>The measure is based in the Polluter Pay Principle (PPP), so the fact of dealing with potential problems of pollution and environmental impact from prevention. The PPP is an environmental policy principle which requires that the costs of pollution be carried by those who cause it or who could cause it. In its original gradual appearance the PPP aims at determining how the costs of pollution prevention and control must be allocated: the polluter must pay. Most of the time, the PPP takes the form of a tax collected by government and levied per unit of pollution emitted into the air, water, etc.</p> <p>Organizations with a certified Environmental Management Systems (EMS) have under control their environmental impact, with specific procedures, and make investments to improve environmental performance according to their environmental programme, that contains information on specific environmental objectives and targets to be achieved. So, these <i>EMAS registered organizations are less polluter than the rest</i>. In fact EMSs are included in BAT (Best Available Techniques) Reference Documents (BREF) as the best techniques applicable across many groups of plants as generic BATs, as confirmed the Directive on Industrial Emissions (Directive 2010/75/EU).</p> <p>So, the fact of being less polluter is the reason to decrease taxes that must be paid by those organisations with a certified EMS.</p> <p>The tax reduction is a kind of measure very interesting to support the EMAS adoption. The survey implemented by BRAVE confirmed that the companies ask more incentives to reduce the EMAS costs, and around the 65% of interviewed organizations stated they would strongly appreciate (further) tax reductions for EMAS registered companies.</p>
Requirement:	<i>Description of the requirement (scope of the measure: activities it addresses)</i>
Requirement:	<p>Generally, in all the Member States, the reduction of taxes is used as a tool for the promotion of green initiatives of the organizations (for instance the carbon tax to reduce the emissions of greenhouse). At European level there is not a fiscal framework, so the measure must be included at national or regional/local level, depending on the authority of national and regional governments of different Member States.</p> <p>Organisations could benefit from the measure just by the fact of having a certified EMS (with a</p>

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	valid and updated certificate). They could take advantage of a reduction of the percentages of a particular value (also known as the tax base), that is usually defined in sectorial legislation.
Description:	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p> <p>The measure consists in the benefit of reducing or giving back taxes for those organizations that just demonstrate to have a certified EMS, with the appropriate documents.</p> <p>It is a kind of acknowledgement for these organizations that are more efficient in the use of resources (for instance planning improvement actions in the environmental programme), that produce a global profit for all the community; creating a lower environmental impact they should pay less.</p> <p>The measure could be applied to national or to regional/local taxes.</p>
Deployment:	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>As the measure could be applied to national or to regional/local taxes, the reduction must be approve just by legislative provisions of national or local level. Once the measure is adopted organisations could have access to the profit just with the demonstration of an active and certificate EMS²³ for all the duration of the calendar year.</p> <p>Governments could define the measure under two different modes:</p> <ol style="list-style-type: none"> 1) Reduction of the percentages (%) of a particular value, also known as the tax base. 2) A higher return from the taxable income, so reduction of the tax base, in an amount that could allow the organization to face the costs of implementation, maintenance or certification of the EMS; it usually will be a fixed amount, maybe different for small, medium or big firms. So, these costs are eligible for the reduction from the taxable income. <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> <p><i>Making the example of a company with a tax base of 10.000 Euros, in the first case they could benefit of paying, for instance just the 3% in taxes in the case of ISO 14001 certification instead of the 4,5% (as it could be in the case of an organisation without an environmental certification), so they will pay 300 Euros of taxes as an alternative of 450 Euros. In the second case the taxable income is reduced, so from 10.000 Euros they could reduce the base, for example, from 10.000 Euros to 8.000 Euros if the fixed amount is 2.000 Euros; them from this tax base they will pay the 5% in taxes, as the rest of organizations, so they will pay 400 Euros instead of 500.</i></p> <p><i>(* In both cases greater benefits should be defined for EMAS organizations</i></p> </div> <p>It could be possible, in any of the two possible forms of the measure, to add a further benefit in the case that the organizations achieve a certain environmental performance linked to one of different aspects, asking, for instance to include it as a target of the environmental programme.</p>

²³ According to the International Standard ISO 14001 or the European EMAS Regulation.

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In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.

Tuscany (SSSUP): Regional tax (IRAP) reduction for EMAS-registered or ISO 14001 certified organizations

The interest in this type of incentive based in tax reduction is strongly felt in Tuscany where around 70% of EMAS registered organisations have greatly appreciated the reduction of annual regional tax (IRAP) for the registered organization.

The **regional tax on productive activities (IRAP)** was introduced in 1997 in Italy by **Legislative Decree n. 446 of 15/12/1997** (Decreto Legislativo 15 dicembre 1997, n. 446) effecting business revenues of 1998, in order to financially support regional health care. The organizations subject to the IRAP produce services and goods and include individual enterprises, large enterprises, and commercial and non-commercial enterprises, merchants and independent contractors, and some public entities. In Italy this tax is the net value added to the product. *All Italian companies pay the IRAP and each region can define the percentage to apply to production, within a range defined by the Legislative Decree 446/1997.*

The calculation of the IRAP taxation follows the laws of Legislative Decree 446/97 and of the Civil Code. Article 2425 of the Civil Code explains the processes for definition of the amount on which to calculate the IRAP: the difference between the value and the cost of production.

The Region of Tuscany has adopted many simplification measures to support the implementation of EMAS registration, especially in small and medium-sized businesses. In particular it adopted the ***IRAP rate reduction for EMAS registered and ISO 14001 certified organisations***. This measure was approved for the first time in 2004 by the financial regional law *L.R. of 19/12/2003 n. 58* (Legge regionale 19 dicembre 2003, n. 58) and was applicable for the fiscal years of 2005-2007. In 2008 and 2009 this reduction was confirmed by the financial regional law *L.R. of 21/12/2007 n. 67* (Legge regionale 21 dicembre 2007, n. 67) and *L.R. of 24/12/2007 n. 69* (Legge regionale 24 dicembre 2008, n. 69). In the end, the *financial law of 2009 (Legge regionale 27 dicembre 2007, n. 69)* was extended to the reduction of the IRAP until 2010 and the Legge Regionale 29 dicembre 2010, n. 65 art. 119 "Renewal of expected incentives from the financial law of 2005," confirms the reduction until 2013. The data on the number of EMAS registered organisations in ***Tuscany shows that from the introduction of the reduction of the IRAP the adoption of EMAS in the Region has significantly increased.***

Results:

- ✓ *In Tuscany the IRAP percentage is 3.90% (2010) for companies that do not have environmental or ethical certifications. Since 2004 Tuscany's regional administration has adopted measures to reduce the IRAP for businesses that have EMAS, ISO 14001 or SA8000 certifications.*
- ✓ *Legge Regionale 19 dicembre 2003, n.58 provides a reduction of the IRAP percentage of 3.50% rather than 4.25% for EMAS organizations. This percentage was further reduced for the 2008 fiscal year and as a consequence, the IRAP for all EMAS and ISO 14001 organizations was reduced to 3.21% and 3.53% respectively. Legge Regionale 27 dicembre 2011, n. 66 extended the fiscal incentive to enterprises with environmental and ethical certifications until 2013.*
- ✓ *Starting from 2014 the IRAP reduction is - 0,6%. The incentive is confirmed only for EMAS companies and not for other environmental certification (Legge Regionale 24 dicembre 2013, n. 79). The revision of IRAP incentive excluded the companies with a net production up than 20,000,000.00€.*

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The financial data of Tuscany demonstrated that the *IRAP incentive allows to obtain an average savings around 30.000 € for each EMAS registered organisations (2009)*. This amount is annually reduced from the payment of IRAP regional tax. The annual regional cost for this incentive is around 3.500.000 € (Regional data for 2009). The region adopted a measure to “balance” the cost of IRAP reduction. So the corresponding fiscal revenue loss for the regional budget is compensated for by the increase in levy rates for waste disposal in landfills.

50 EMAS registered organisations obtained the incentive, around the 40% of the total EMAS registrations in Tuscany. This data demonstrated as the Tuscany EMAS registered organisations did not adopt this incentive. The main reason is connected with the existence of other regional incentives. *The IRAP reduction cannot be combined with other regional incentives* and many companies preferred other fiscal support tools. Another reason is *the lack of knowledge; many companies or their fiscal consultants did not know the IRAP reduction for EMAS companies*. For this reason the introduction of fiscal incentive, as IRAP reduction, needs investments in training on EMAS and on existing regulatory reliefs. For instance, SSSUP held a training session for fiscal consultants to improve their competences on EMAS schema and the Italian and regional incentives.

Tuscany (SSSUP): Financial reimbursement for SMEs Implementing different management tools (EMAS, ISO 14001, SA 8000, OHSAS 18001)

Inspired by recent empirical evidence, which showed that tax cuts are the most appreciated incentives by organizations, Tuscany region was driven to identify, besides the IRAP rate cut (regional tax for corporate revenues), additional measures generating immediate cost savings. In addition, the Regional Government, which in recent years encouraged the environmental management instruments spreading among all enterprises, regardless of their characteristics, has been trying to focus its efforts on small organizations, being the scarcity of economic resources one of the main barriers to EMAS adoption for these organizations.

In detail, **Regional law n.79/2013** article 12, introduces the possibility for *micro or small organizations to obtain reimbursement, in the form of IRAP tax credit, provided the adoption of Integrated Management System and the achievement of at least two recognized international standards certifications*, from the following:

- *EMAS registration Regulation (EC) n.1221/2009.*
- *ISO 14001 certification*, identifies an environmental management system (EMS) standard which sets the requirements of an "environmental management system" for whichever organization;
- *SA 8000 certification*, identifies an international certification standard drafted by CEPAA (Council of Economical Priorities Accreditation Agency), aimed to certify some aspects of business management related to corporate social responsibility (CSR - corporate social responsibility);
- *OSHAS 18001 certification*, Occupational Health and Safety Assessment Series identifies a safety and health management system international standard. The OHSAS certification certifies the voluntary application of a system, within an organization, that allows ensuring an adequate control over workers safety and health, on top of mandatory compliance.

The **expected reimbursement is 15.000 € and is based on expenditures actually incurred**, such as consultancy and verification costs and/or possible registration costs. The reimbursement is granted to SMEs through a **reduction of the expected amount for the IRAP annual payment** (regional tax for corporate revenues) **and cannot exceed € 5.000 per year**.

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Despite the expected refund amount may seem limited, when compared with the costs of EMAS, it is likely to have a significant role in supporting the spread of this scheme. A study by the European Commission (2009) on EMAS expenses, estimates a *cost of about € 20.000 for small businesses*. This figure includes company's internal costs, such as staff costs, consultancies, verification and other fees.

Based on the values disclosed in the study it was possible to estimate, especially for businesses under 50 employees, that the *regional refund should allow to cover a significant part (25%) of the costs for the implementation of an EMAS registered environmental management system*. As for the micro-enterprises it is reasonable to expect even higher percentage.

Table 1: EMAS adoption costs

Company size	I EMAS registration cost	Reimbursement	% cost coverage
Small (< 50 employees)	20.000	5.000	25%

Source: Milieu Ltd. and RPA Ltd, 2009.

The introduction of the expenses refund was not offset by any kind of compensation for regional revenue loss.

With this tool the region shows the intention to "reward" the implementation of Integrated Management Systems, designed to improve both SMEs environmental performances and security and employees management. The integration of multiple instruments relating to various issues is one of the main targets of the incentive set by article 12. The region has tried to stimulate enterprises and organizations to increase their commitment in experimenting different schemes, *giving them the possibility to take advantage of numerous incentives and funding for the implementation of individual management tools*. The implementation of an incentive similar to the Tuscany's refund might have greater effectiveness if coming after other forms of preparatory support for the experimentation of individual instruments such as EMAS, ISO 14001, etc.

It is also fundamental for the implementation of this tool to ***maintain an effective information campaign*** directed both to companies, in order to inform about potential savings, and to tax professionals, that sometimes support companies in their financial strategies.

País Vasco (IAT): Reduction of dumping tax for EMAS-registered or certified ISO14001 organizations

Decree 181/2008 (Decreto 181/2008) regulates the economic and financial regime of the dumping taxes in País Vasco and establishes in its article 6.4 that a ***discount of 70% on tax base*** for industrial use will be applied when it exists an environmental certification in accordance with ***EMAS Regulation***, international standard ***ISO 14001*** or regional standard ***EKOSCAN*** from País Vasco.

1. REDUCTION OR RETURN OF TAXES FOR EMAS REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS

Benefits:	<i>Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure</i>
	<u>Direct benefits</u> , quantifiable, for the organizations are the <i>cost that they save in paying taxes</i> could be used in defining new objectives to include in the environmental programme.
	<u>Indirect benefits</u> for the community (<i>improvement of the environment</i>).

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References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p> <p>There is not a specific legal framework for fees at European level; as in the cases of taxes, this issue is regulated by national or regional normative (depending on the authority of national and regional governments). The sectorial legislation establishes the obligation to pay the fees.</p> <p>Anyway also in this case, the measure is somehow based on the Polluter Pay Principle (PPP), ratified by the Treaty on the Functioning of the European Union (TFUE), article n. 191.</p>
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p> <p>Also in this case the measure is based, in some way, in the Polluter Pay Principle (PPP), so the fact of dealing with potential problems of pollution and environmental impact from prevention.</p> <p>Fees are fiscal burdens that natural and fiscal persons have to pay for financing the Public Administration, but, in this case, and unlike taxes, these are characterized by requiring consideration by the Public Administration to provide a service or to perform an activity defined by legislation, in the case of environmental fees by sectorial regulations.</p> <p>The organizations with a certified Environmental management systems (EMS)²⁴ have under control their environmental impact and the environmental management of the firm with specific procedures, so they have all the documents and information in order and under the supervision of a responsible. So, in the case of request to the Public Administration they are able to supply information in a structured way and respecting deadlines.</p> <p>Not only, employees working in an organization with a certified EMS know very well the regulatory requirements, so they prepare all the information needed without making Public Administration to lose time, facilitating the work of officers. This is the justification to the measure, because <i>these organizations are more efficient</i> they could have the right to a reduction of administrative fees to be paid in the environmental sector, and they can guarantee the compliance.</p>
Requirement:	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p> <p>Each Member State decides the cost of the different administrative procedures linked to the service they offer. At European level there isn't a framework, so the measure must be included at national or regional/local level, depending on the authority of national and regional governments of different Member States related to fees. Probably the measure must be included in sectorial legislation that foresees the cost of public procedures and the payment of relative fees.</p> <p>Due to the fact that this measure must be linked with an effective reduction of work and/or costs for the Public Administration it would be better if this measure is approved and used together with another measure that foresees the simplification of permitting or inspections procedures (please, see cards related to "Permitting Procedure" and "Inspections and Control Activities").</p>

²⁴ According to the International Standard ISO 14001 or the European EMAS Regulation.

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<p>Description:</p>	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p>
	<p>As explained before, organizations usually use a service from the Public Administration in case of permitting, renewal, updating and modification of environmental permit or in case of inspection. In the case of organizations with a certified EMS, they use internal procedures to have under control all the deadlines related to environmental compliance, and they know all the permits they have to request or when they must update the Public Administration after particular modifications, so they <i>are really efficient in the relations and communications with the Public Administration</i>, that's why they could have this kind of reward consisting in a reduction of the administrative fees.</p>
<p>Deployment:</p>	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p>
	<p>As the measure could be applied to national or to regional/local fees, the reduction must be approved just by legislative provisions of national or local level. Once the measure is adopted organisations could have access to the profit just with the demonstration of an active and certificate EMS for all the duration of the calendar year. In the case of the link of this measure with another one related to the simplification of permitting or inspections procedures, the organization must also prove they conform and use the simplify procedures.</p> <p>Governments could define the measure under two different modes:</p> <ol style="list-style-type: none"> Reduction of fees in a percentage, different for EMAS registration and ISO 14001 certification (higher in the first case). Reduction of total sum in a fixed amount that could be different for small, medium or big firms. That amount can allow the organization to face the costs of implementation, maintenance or certification of the EMS.
<p>Results:</p>	<p><i>In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.</i></p>
	<p>Tuscany and Liguria Regions (AMBIENTE ITALIA): Reduction of local fees in waste regulation of Municipalities (TARES in Tavernelle Municipality)</p> <p>The Italian legislation assigns legislative autonomy to municipalities and local institutions. So in Italy municipalities have competences to adopt regulatory reliefs in their regulation on environmental topics (as waste, water and others), so they can adopt incentives adoptable to award the EMAS registered organisations focused, for instance, on the waste legislation. Moreover, the main Italian environmental law (Decreto Legislativo 3 aprile 2006, n. 152) assigns to the municipalities the role to define some fees on environmental services as the waste management, for instance the administrative fee on local collection and disposal of waste is managed by them which define the amount to be paid by organizations and citizens for the service.</p> <p>Many municipalities adopted reduction of waste fee for EMAS registered organisations to incentive the dissemination of the scheme in their territory. The main related case studies in Italy can be found in Tuscany, Liguria and Emilia Romagna regions. The incentives adopted concern the reduction of waste fee of around 20-50% for EMAS registered or ISO 14001 certified organisations.</p> <p>The Italian Municipality of Tavernelle, in Tuscany, EMAS registered organisations, decided to promote the Schema in its territory. Within the BRAVE project activities SSSUP proposed and</p>

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shared some regulatory relief proposals for EMAS companies with the mayor and other staff members of municipality and one of the proposals, the reduction of waste fee, was adopted in the local **Regulation of 31st October 2013 on waste fee** (Consiglio Comunale n. 48 del 31/10/2013). In that moment the fee was called **TARES** (*Tariffa Rifiuti e Servizi*) that is *Waste and Service fee*, and it is a system of financing municipal waste management and cleaning of common areas introduced in Italy by **Ronchi Decree n. 22/1997** (Decreto Legislativo 5 febbraio 1997 n.).

The waste and service rate consists of two parts:

1. The *fixed amount* that is used to cover operating costs, such as costs of street sweeping and investment in the works;
2. The *variable amount* depends on the quantity of waste produced by the user.

The cost of the first type are divided among all users on the basis of fixed parameters such as the area occupied by the house and members of the household for domestic users or the type of business for non-domestic users. The determination of the variable portion is more complex: the first step is to determine the total cost of disposal (per weight unit) of the various types of waste; then the cost is split on the basis of waste produced by each user.

The measure adopted in the municipality of Tavernelle foresees the **reduction of 5% of the TARES fee for not-domestic-contracts for EMAS registered or ISO 14001 certified organisations.**

Another experience is the one of the **Province of Florence**, which has promoted a reduction in TARES with regard to public administration's amount. The **reduction of such rate is only for the variable part in a percentage that varies from 5 to 10%, and is expected for all those companies that apply an EMS according to the International Standard ISO 14001 or EMAS Regulation.** This measure was adopted by **Deliberazioni n. 133 of 21/12/2004 and n. 16 of 06/03/2006.** Among the public institutions that have approved such relief in its regulations mention the following municipalities in the Florence province: *Borgo San Lorenzo, Cadenzano, Campi Bisenzio, Capraia e Limite, Castelfiorentino, Cerreto Guidi, Certaldo, Empoli, Fucecchio, Gambassi Terme, Montatone, Montelupo Fiorentino, Montespertoli, San Casciano V.d.P., Scandicci, Scarperia, Signa, Vinci.*

Always in **Tuscany, the town of Bibbona, in the province of Livorno**, adopted a **reduction of 0.50% of the tariff on waste for companies certified under ISO 14001, EMAS or with Ecolabel for their product or services.** This provision was inserted in the resolution of the City Council no. 101 the 23rd of June 2011 for the determination of rates of municipal solid waste disposal tax year 2011; it was confirmed also later in 2012 and 2013.

Other experiences have been recorded in Liguria. The **Municipality of Andover, in the province of Savona**, has planned a series of reductions and discounts on the payment of tax for Municipal Solid Waste Disposal reserved for organisations that are in possession of some requirements and of particular certifications. Under the Regulations for the application of TARES, adopted by **Resolution n. 26 of 5/09/2013** (Deliberazioni n. 26 del 5 settembre 2013), a **50% discount has been approved for the basic rate amount for those organisations that are certified in the environmental field.**

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Lombardia Region (ARPA): Reduction of the administrative fees related to standard activities during inspection

In the last years reliance in EMAS-registered or ISO 14001 certified organizations in Lombardy region has gradually grown up, due to European initiatives and awareness. In fact, these organizations can guarantee higher levels of compliance with environmental law, and Lombard regional government has been supporting their diffusion and valorization, together with pursuing the target both of sustainable development and of development and employment. Thanks to BRAVE project, this effort has grown up even more, and inspired by recent empirical evidence, which showed that tax cuts and costs savings are the most appreciated incentives by organizations, Lombardy region has co-acted with its regional BRAVE partners - IEFE Bocconi and ARPA Lombardia (regional inspection body) - and identified an important measure that strongly favor EMAS registered and ISO 14001 certified organizations.

In order to grant economic benefits to EMAS-registered and ISO 14001 certified organizations, the Lombardy board deliberated on **28th December 2012 the IX/4626 Decision** (Deliberazione N° IX / 4626 Seduta del 28/12/2012) that introduces **reduction of administrative fees during inspections for EMAS-registered or ISO 14001 certified organizations operating under IPPC Directive**.

This decision consider the following recalculation of fees related to:

1. Release, substantial changes and renewal of the environmental authorization (Italian transposition of IPPC Directive);
2. Control activities.

According to Part 2 – Fees determination for inspections and controls of industrial and waste sectors, letter E – Control activities fee (according to Decreto Ministeriale Ambiente 24 aprile 2008, annex IV), the fee related to inspections (T_{CON}), as indicated in art. 3, comma 3, of DM 24.04.2008, is the sum of two factors:

- “fixed” fee (T_C) related to activities that have to be carried out during every inspection (art. 3, comma 1);
- fee related to samplings and analysis (T_A), based on number of samples and analysis carried out during the inspection (art. 3, comma 2).

T_{Con} = Control Tariff

The contribution fee for controls, is defined with the following formula:

$$T_{Con} = T_C + T_A$$

where T_C depend on activity to be done (Air, water, waste, ...) and T_A is a tariff related to sampling and analysis activities.

In case the company are EMAS registered or ISO 14001 certified T_C contribute is discounted.

Even though the complexity of inspection activities can be considered as being proportional to the complexity of technical inspection for authorization grant, it is appropriate to simplify the determination of T_C as exposed in Annex IV of DM 24.04.2008:

$$T_C = \{ [C_{ARIA} + C_{H2O} + C_{RP} + C_{RNP} + (C_{CA} + C_{RI} + C_{OD} + C_{ST} + C_{RA})] \times 0,10\} + 100 \text{ €}$$

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For that purpose, the following criteria are adopted:

- a) for all activities under Annex VII of Italian Legislative Decree 152/06, Part II, except for those under point 6.6, two plant categories are identified:
 - plants whose T_C calculated as shown above is less than 5,000€;
 - plants whose T_C calculated as shown above is more than 5,000€.
- b) b) for these two categories, a forfeit T_{CON} , VAT excluded, is associated as shown in the table below:

Type of plant	Applied fee, VAT excluded (Euros)
plants whose T_C calculated as shown above is less than 5,000€	2500
plants whose T_C calculated as shown above is more than 5,000€	4200

T_C is reduced as follows:

ISO 14001	20%
EMAS	30%
Link to "Rete SME"*	30%
Link to "Rete SME" + ISO 14001	50%
Link to "Rete SME" + EMAS	60%

* Network of emissions monitoring of big plants

With this measure Lombardy region has shown its strong commitment in "rewarding" the organizations that have implemented integrated management systems. These organizations in fact guarantee **higher reliability and compliance but bear extra costs for EMAS and/or ISO 14001 adoption, and a cost saving measure like the one described can effectively valorize their important effort.**

Germany (Ambiente Italia): Reduction of licence fees for industrial installation with EMAS registration

Pursuant to the 4th Ordinance for the Implementation of the Federal Immission control Act (4. BImSchV, Installations Requiring a Permit²⁵) permitting authorities are to consider whether the proposed facility belongs to an EMAS-registered site while reviewing the permit application. If that is the case, the organisation may reduce procedural cost by using existing EMAS-documentation. Many German federal states (as Bayern, Thuringen or Meckelenburg-Vorpommern) **exempt EMAS participants from an average of the fee for immission control related permits.** This is due to the fact that for competent authorities EMAS-registered organisations reduce considerably the companies' risk of liability and therefore the risk of unpleasant and expensive incidents, which is of interest to insurance companies and investors.

The main German tax refund/exemption and fee reduction measures on both federal and federal state level (updated at September 2014), with the legislative act short name and the date:

²⁵ Fourth Ordinance for the Implementation of the Federal Immission Control Act, of 24 July 1985 (Federal Law Gazette I (1985), p. 1586), in the version of the announcement from 14 March 1997 (Federal Law Gazette I (1997), p. 504), as last amended by Article 13 of the "article law" (Artikelgesetz) of 11 August 2009 (Federal Law Gazette I (2009), p. 2723)

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German general Federal Government:

- EMAS registered organisations are eligible for a (partial) refund of the Energy Tax (EnergieStG 05/12/2012) and of the Electricity Tax (StromStG 05/12/2012).

German Federal State of Baden Württemberg:

- EMAS registered organisations are eligible for a reduction of fees of up to 30% for public services within the scope of business of the Ministry of the Environment Baden-Württemberg (GebVOUM 21/04/2013).
- EMAS registered or ISO 14001 certified organisations classified in NACE-Code C or D are eligible for a reduction of fees by 25% for groundwater extraction (WG 12/12/2013).

German Federal State of Bavaria:

- EMAS registered or ISO 14001 certified organisations are eligible for:
 - a reduction of fees of 30% for permit procedures within the immission control (air pollution control) law and 50% for the authentication of the documentation of waste disposal (KVz 30/07/2012).
 - for cost reductions of public services within the water protection law; Substitution of reporting requirements through the Environmental Statement; Water Supervision relief (VWWas 19/02/2014).

German Federal State of Brandenburg:

- EMAS registered organisations are eligible for a reduction of
 - fees of 20% for permit procedures within the immission control (air pollution control) law (GebOMUGV 22/02/2013).
 - of 20% of security deposits for waste management plants (Erlass Nr. 05/01/10 of 18/10/2010)

German Federal State of Hesse:

- EMAS registered organisations are eligible for a reduction of fees of 20% for permit procedures within the immission control (air pollution control) law and genetic engineering law as well as 100% for supervision within the immission control (air pollution control) law, genetic engineering law and chemicals law (VwKostO-MUELV 28/11/2013).

German Federal State of Mecklenburg-West Pomerania:

- EMAS registered organisations are eligible for a reduction of fees of 30% for:
 - permits of waste disposal sites (AbfKostVOM-V 08/03/2013).
 - permit procedures within the immission control (air pollution control) law (ImSchKostVo M-V 20/09/2013);
 - permit procedures within the water protection law (WaKostVO 25/05/2010).

German Federal State of Lower Saxony:

- EMAS registered or ISO 14001 certified organisations are eligible for a reduction of fees of 30% for permit procedures within the immission control (air pollution control) law

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(AIIGO 05/03/2014).

German Federal State of North Rhine-Westphalia:

- EMAS registered or ISO 14001 certified organisations are eligible for a reduction of fees of 30% for permit procedures within the immission control (air pollution control) law, water protection law and waste law (AVerwGebO NRW 25/02/2014).

German Federal State of Saarland:

- EMAS registered organisations are eligible for a reduction of fees
 - for groundwater extraction (14/11/2013).
 - for a reduction of fees of 30% for permit procedures within the immission control (air pollution control) law as well as 20% for public services with regard to the waste disposal law (10/07/2012).

German Federal State of Saxony:

- EMAS registered organisations are eligible for a reduction of fees of 30% for official acts within the immission control (air pollution control) law, water protection law and waste disposal law (9. SächsKVZ 29/03/2014).

German Federal State of Thuringia:

- EMAS registered organisations are eligible for a reduction of fees of 30% for permit procedures within the immission control (air pollution control) law (ThürVwKostOMLFUN 28/03/2013).

País Vasco (IAT): Reduction of Ecolabel's fees for EMAS-registered or ISO14001 certified organizations

Law 5/2011 (Ley 5/2010), modifying Law on Taxes and Public Prices of the administration from País Vasco, in the chapter of taxes for granting the European Ecolabel's fees, establishes that a **discount of 20% on fees for Ecolabel's applicants** proving to have a certified EMS according to the **EMAS Regulation** or international standard **ISO 14001** will be applied.

This reduction is subjected to the condition that the applicant is expressly engaged with their Environmental Policy to guarantee that their eco-labelled products meet the European ecolabel criteria within the contract validity and that this engagement is properly incorporated in the detailed environmental objectives.

Applicants having the ISO 14001 certification must prove the engagement compliance annually. In contrast, EMAS-registered organizations must have a verified Environmental Statement.

Finally, the **draft Law for Soil Pollution Protection and Correction**²⁶ (currently in the parliamentary procedure by Government from País Vasco) establishes, for taxes, that a **discount of 50% on the price of those EMAS-registered organizations** will be applied due to the proceedings for soil quality.

²⁶ http://www.ingurumena.ejgv.euskadi.net/r49-orokorra/es/contenidos/plan_programa_proyecto/xleg_pyley_28/es_pyley_28/pyley_28.html

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Benefits:	<i>Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure</i>
	<p><u>Direct benefits:</u></p> <ul style="list-style-type: none"> • <i>Reduction of costs</i> for the Public Administration; • The cost that organizations save in paying fees could be used in defining new objectives to include in the environmental programme. • <i>Increase of environmental compliance</i> of organizations. <p><u>Indirect benefits</u> for the community (<i>improvement of the environment</i>).</p>

6.7. FINANCING INITIATIVES

Measures included in this section are focused on providing economic incentives (tools for financial support) for the implementation and certification of an EMS according to the International Standard ISO 14001 or the European EMAS Regulation.

Grants are other tools used by the Public Administrations in order to promote certain activities being of general public interest. In this case, grant would consist in the granting of aids for investments in infrastructures and installations aimed at environmental protection. Eligible concepts could be those costs derived from:

- a) The implementation and certification of EMS according to the International Standard ISO 14001 or the European EMAS Regulation, as well as its maintenance during the validity period of the certificate and/or registration.
- b) New equipments and machinery focused to improve environmental protection. In this case, in order to determine the assignment of aids, as well as percentages (%) and their amounts, some criteria will be considered, such as if the facility has an EMS according to the International Standard ISO 14001 or the European EMAS Regulation. In this case, the subsidy allocation percentage could be higher for than those facilities without any certified EMS.

The following cards concern the financial initiatives to support environmental investments:

1. Financial contributions for **the implementation, certification and/or maintenance of an EMS** according to ISO14001 or EMAS Regulation to improve the environmental protection of organizations.
2. Financial contributions for developing activities aimed at improving the environmental protection of **EMAS-registered or ISO14001 certified organizations**.

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References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p>
	<ul style="list-style-type: none"> ✓ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee of the regions , A resource-efficient Europe – Flagship initiative under the Europe 2020 Strategy. ✓ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee of the regions, Roadmap to a Resource Efficient Europe. ✓ Communication from the Commission to the European Parliament and the Council, Building the Single Market for Green Products - Facilitating better information on the environmental performance of products and organisations.
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p>
	<p>Taking into account that in the last ten years the general European policy connected with environment has been focused on the improvement of any environmental standard performed by firms, we stress the main contribution to this policy.</p> <p>The EU 2020 Resource Efficiency Flagship initiative (COM(2011) 21) is part of the Europe 2020 Strategy, the EU's growth strategy for a smart, inclusive and sustainable economy. It supports the shift towards sustainable growth via a resource-efficient and a low-carbon economy.</p> <p>The aim of the initiative consists:</p> <ul style="list-style-type: none"> • Boost economic performance while reducing resource use; • Identify and create new opportunities for economic growth and greater innovation and boost the EU's competitiveness; • Ensure security of supply of essential resources; • Fight against climate change and limit the environmental impacts of resource use. <p>Natural resources underpin our economy and our quality of life. Continuing our current patterns of resource use is not an option. Increasing resource efficiency is key to securing growth and jobs for Europe. It will bring major economic opportunities, improve productivity, drive down costs and boost competitiveness.</p> <p>The flagship initiative for a resource-efficient Europe provides a long-term framework for actions in many policy areas, supporting policy agendas for climate change, energy, transport, industry, raw materials, agriculture, fisheries, biodiversity and regional development. This is to <i>increase certainty for investment</i> and innovation and to ensure that all relevant policies factor in resource efficiency in a balanced manner.</p> <p>The core of the EU 2020 Resource Efficiency Flagship initiative is the Roadmap to a Resource Efficient Europe (COM (2011) 571 final).</p> <p>The Roadmap sets out a framework for the design and implementation of future actions. It also <i>outlines the structural and technological changes</i> needed by 2050, including milestones to be reached by 2020.</p> <p>In this sense, the role of companies in improving resource efficiency and environmental impact is crucial.</p>

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Resource productivity alone does not reveal the full story of businesses impact upon the environment and their micro level decisions that influence macro trends. Recent studies have shown substantial improvements have taken place in industries' environmental performance, including in the areas of energy consumption, carbon dioxide emissions, renewable energy usage, material consumption, waste generation and waste management. The improvement of companies' environmental performance is reached through **financial incentives**.

Among other actions, the Roadmap to a Resource Efficient Europe foresees policies in the area of sustainable consumption and production and establishes a common methodological approach to enable Member States and the private sector to assess, display and benchmark the environmental performance of products, services and companies based on a comprehensive assessment of environmental impacts over the life-cycle. Member States are recommended to put in place incentives that stimulate a large majority of companies to measure, benchmark and improve their resource efficiency systematically.

As the Communication (*COM(2013) 196 final*) about the Building the Single Market for Green Products implies, a company wishing to market its product as green in several Member State markets faces a confusing range of choices of methods and initiatives, and might find it needs to apply several of them in order to prove the product's green credentials. This is turning into a barrier for the circulation of green products in the Single Market.

The **Single Market for Green Products** initiative proposes a set of actions to overcome these problems:

- ✓ it establishes two methods to measure environmental performance throughout the lifecycle, the Product Environmental Footprint (PEF) and the Organisation Environmental Footprint (OEF);
- ✓ it recommends the use of these methods to Member States, companies, private organisations and the financial community through a Commission Recommendation;
- ✓ it announces a three-year testing period to develop product- and sector-specific rules through a multi-stakeholder process;
- ✓ it provides principles for communicating environmental performance, such as transparency, reliability, completeness, comparability and clarity;
- ✓ it supports international efforts towards more coordination in methodological development and data availability.

These European policies are finalized to the goals that any Member State pursues in order to improve resource efficiency, environmental improvement, etc. establishing the results that must be reached by Member States concerning the resources efficiency and environmental improvement fields.

The European policies indicate several actions to achieve the chosen targets. All these actions include the *Environmental Management System (EMS)* as the most important tool for the organization to reach a better environmental performance.

Any Member State must give **economic support** to the organizations in order to facilitate them in the improvement of the environmental performance through the implementation/certification/maintenance of an EMS.

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	Any economic support and financial initiative from Member States has to decide by national and/or regional law.
Requirement:	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p> <p>The principle of sustainable investment should by now be core to all European Regulation and any national one which derives from it. In order to achieve the stated objectives listed above it is essential to provide economic support to companies whose goal is to improve its environmental impact by means of certification. Good intentions, often at logger-heads with regulatory complexity, slow administration procedures and the painful economic crisis, are not enough.</p> <p>It is the responsibility of relevant legislative and financial authorities at national and regional level— regardless of international and national hierarchies – to set up economic incentives and financings in support of good intentions by facilitating the achievement and maintenance of the economic means to pay for certification and by guaranteeing better efficiency over time.</p> <p>The purpose of the measure is to generate economic incentives to companies to improve their environment actions by achieving and maintaining certification.</p> <p>The increase in the number of ISO 14001 certified or EMAS registered companies is certainly a functional objective of sustainable economic performance.</p>
Description:	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p> <p>The measure aims at generating new or amended norms (regulations and/or laws) to finance corporate initiatives through EMS implementation, certification or registration and their maintenance.</p> <p>The introduction of financial incentives should generate benefits for the companies, recognizing the validity of their commitment in improving their own environmental performances. These measures have two goals: reduce companies' costs and promote EMAS/ISO 14001. The spread of incentives allows the companies to gain immediate savings on costs that they must pay out to consultants/certifying bodies /internal training. The economic savings generated in this way can be used to improve the environmental management of the activity. Available resources always permit lower costs for companies; therefore these incentives are particularly appreciated by the organizations not yet certificated o registered.</p>
Deployment:	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p> <p>Financial incentives must be envisaged in both national and regional regulation by means of rules reflective of specific situations and conditions. These may refer to the particular nature of a company's operations, the reduction of environmental risks, internal training and improved understanding of environmental sustainability.</p> <p>As proof and support of the validity of these concepts, a company needs commitment, initially through planning and subsequently in practice, to the adequacy of the described processes and investments for the state and the company.</p> <p>For example these grants can be awarded at national level, with a general framework that establishes the regulatory bases for granting aid. So the regional competent authority,</p>

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according to this general regulation have to develop your own calls for granting aid which establishes the eligible measures, eligible expenditure, type of organization can access, the requirements to be followed, documentation, etc.

The implementation, the certification and the maintenance of an EMS according to EMAS regulation are very demanding and as a consequence of that a greater financial incentive can be allowed as opposed to other types of certification, in order to give more credit to those who commit to the EU registration and to the other additional obligations, compared to other management systems (e.g. Environmental Statement).

To reach the aim of the implementation and the realization of the measure, first of all it is necessary what follows:

- The **EU** must fix the *environmental policies* that are able to find out the objective to be achieved by the Member States
- The **Member States** have the task to fix the *regulatory bases* - by national/regional law - to enounce the requirements needed by the competent authorities.
- The **competent authorities at national, regional or local level** establish the necessary *requirements* to finance by public means the implementation / certification / maintenance of an EMS, such as the eligible expenditures, type of organisations can access, requirements to be followed, documentation to be submitted, % of grants, etc.

In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.

Tuscany Region (Ambiente Italia): Financial contribution for the implementation/certification/maintenance of an EMS according to ISO 14001 or EMAS Regulation

This type of measure is used most frequently at different levels to increase the number of ISO 14001 certified or EMAS registered organizations. Analysing results of the research done during Action 3 of the BRAVE project (Legislative Analysis), we identified that exist at least 41 measure regarding funding support, almost the half of them can be found in **Italy (a total of 20 simplifications), 9 in Germany, 6 in Spain, 5 in Portugal, and one in Austria. Most of them (the 78%) were regional measures; just the 12% were defined and approved at national level and the 8% at local level.**

Results:

Usually the competent authority offers the fund just **for a specific sector or for a defined size of company**, for instance just for SMEs, as for example defined the Portuguese Decree 26/2009 of 27th January as incentives for the qualification and internationalization of SMEs with EMAS registration, ISO 14001 certification or Ecolabel.

Among all of the measures that have been identified in the project it's also possible to **find different examples for different sector**, as for *touristic* one (Portugal for Algarve region with Resolution of Council of Ministers 102/2007), or just for EMAS in Local Authorities depending on their performance in the *waste management and separate collection* (Liguria Region Deliberazione della Giunta Regionale n. 263 del 09/02/2010).

Frequently funds have been **linked to European Sectoral and development fund programs** as for example the *Fisheries* one (Liguria Region with Deliberazione della Giunta Regionale n. 1415 del 30/11/2007, approbation of criterion for EMAS in the aquaculture sector) or the *ERDF* (Regional Environment Vice-Ministry of the Canary Islands).

1. FINANCIAL CONTRIBUTIONS FOR THE IMPLEMENTATION, CERTIFICATION AND/OR MAINTENANCE OF AN EMS ACCORDING TO ISO14001 OR EMAS REGULATION TO IMPROVE THE ENVIRONMENTAL PROTECTION OF A ORGANIZATIONS

This kind of measure is used by governments not just for **increasing the number of organizations with an EMAS registration, ISO 14001 certification or an Ecolabel for their products or services or the knowledge of the scheme**, but usually the key aim is to obtain an increase of the quality of the environment in the area. For instance the regional government of *Andalusia*, in Spain, approved with the Order of 17th September 2010 (Orden de 17 de septiembre de 2010) a measure which provided the regulatory bases for granting aid for investments in infrastructures and facilities for environmental protection, including Environmental Management Systems as an example.

A large part of the examples identified with the project activities regard the **finance of corporate initiatives for the Environmental Management Systems' implementation** (including also external consultancy costs) **and to get the ISO 14001 or EMAS certification** (covering also verifiers' cost). The initial expenditure is one of the main barriers for getting an environmental certification, and in this way governments can help organizations to overcome it. That's why there are less examples for the cost related to the maintenance of the EMS; governments prefer not to offer a grant just for EMS' maintenance costs (a direct contribution) but to instead offer funding for investments in improving the environmental performance (an indirect contribution). For instance *Regional government of Azores* (Portugal) offered funding in the Regional Regulatory Decree 22/2007/A regulating the support system for the strategic development, in the Art. 5.1 c) defined that was possible to get the grant for investments in equipment for the environmental protection.

País Vasco (IAT): Financial contribution for the implementation and certification of an EMS according to the EMAs Regulation

Order of 23rd July 2014 (Orden de 23 de Julio de 2014) regulates the financial contribution given to enterprises in order to grant, among other activities, subsidies to SMEs to finance external costs coming from external consultancy services on environment. Thus, subsidies will be granted to:

- The **EMAS registration**, for the previous consultancy and the certification entity costs.
- The **EMAS registration renewal**.

The maximum financial amount for the first case, EMAS registration, is 6,000€/center, and for the second case, EMAS registration renewal, it is 3,000€/center.

Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure

Benefits:

The two main benefits caused by the adoption of this kind of incentives are **cost savings and promoting EMAS adoption**. Consequently **new skills and knowledge on environmental issues** can be spread, as well as environmental performances' improving technologies. In addition, the organizations' commitment to **reduce pollution and improve environmental risks management grows**.

2. FINANCIAL CONTRIBUTIONS FOR DEVELOPING ACTIVITIES AIMED AT IMPROVING THE ENVIRONMENTAL PROTECTION OF EMAS-REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS

References:	<p><i>Article (s) of the normative or legislative acts issued in the environmental field</i></p>
	<p>✓ Decision No. 1386/2013/EU of the European Parliament and of the Council on a General Union Environment Action Programme to 2020 ‘Living well, within the limits of our planet’.</p>
Justification:	<p><i>Background of the measure (why a measure should be introduced?)</i></p>
	<p>Considering that there are not many acts in the European legislation clearly focused on financial incentives to environmental plans or programmes, there is no doubt that the present and the future European policy is clearly targeted to consider positively the utility of the commitment of any public or private subject in the maximum effort to reached a real environmental improvement.</p> <p>A good example of the policy described above is the Decision No. 1386/2013/EU that sets forth a general European Union action programme in the field of the environment for the period up to 31 December 2020, called the 7th Environment Action programme. This programme is based on the precautionary principle, the principles of preventive action and of rectification of pollution at source and the polluter-pays principle. It has the following priority objectives:</p> <ul style="list-style-type: none"> ✓ To protect, conserve and enhance the European Union’s natural capital; ✓ To turn the European Union into a resource-efficient, green and competitive low-carbon economy; ✓ To safeguard the European Union’s citizens from environment-related pressures and risks to health and well-being; ✓ To maximise the benefits of European Union environment legislation by improving implementation; ✓ To improve the knowledge and evidence base for European Union environment policy; ✓ To secure investment for environment and climate policy and address environmental externalities; ✓ To improve environmental integration and policy coherence; ✓ To enhance the sustainability of the European Union’s cities; ✓ To increase the European Union’s effectiveness in addressing international environmental and climate-related challenges. <p>To reach all the underlined goals any Member State must fix by law actions to finance the improvement of the resource efficiency and the environmental better regulation through the <i>implementation of the environmental improvement programmes pursued by certified/registered organizations.</i></p> <p>The aim of these European financial policies is to help in the realization of the programme of the Member States concerning the resources efficiency and environmental improvement fields.</p> <p>The European policies indicate several actions to achieve the chosen targets. All these actions include implementation of the Environmental Management System (EMS) as the most important tool for the organization to reach a better environmental performance.</p> <p>Any Member State must give <i>economic support</i> to the organizations in order to facilitate them in the improvement of the environmental performance through the <i>implementation of programmes pursued by certified/registered organizations.</i></p>

2. FINANCIAL CONTRIBUTIONS FOR DEVELOPING ACTIVITIES AIMED AT IMPROVING THE ENVIRONMENTAL PROTECTION OF EMAS-REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS	
	<p>Any economic support and financial initiative from the Member States has to be decided by regional or national law.</p> <p><i>(*) The economic support measures included in this Card are focused on organizations that already have a certified or registered EMS. On the contrary, the measures included in the Card 1 are focused on those organizations intended to certify or register an EMS.</i></p>
Requirement:	<p><i>Description of the requirement (scope of the measure: activities it addresses)</i></p>
	<p>The purpose of the measure is to grant economic incentives to ISO 14001 certified and EMAS registered organizations to co-finance environmental programs and plans included in certified systems of environment management for actual and effective improvement of the environment.</p> <p>It is essential that a company's stated commitment to achieve real improvement goals receive economic support in order to achieve the incentives stated in the above mentioned European document.</p> <p>With its experience in planning and applications to the actual situations in their territories, the Public Administration can best fulfil its determining role in the choice of the key objectives companies should pursue in the various environmental segments. For example the Public Administration could push companies to seek improvements in one sector versus others.</p>
Description:	<p><i>Description of the measure (objective of the measure: introduction and brief description)</i></p>
	<p>The measure aims to achieve new regulation or modification of the existing ones to finance initiatives by certified or registered organizations through co-financing of plans and environmental programs included in EMS.</p> <p>The introduction of financial incentives should generate benefits for the companies, recognizing the validity of their commitment in improving their own environmental performances. These measures have two goals: reduce companies' costs and promote EMAS/ISO 14001. The spread of incentives allows the companies to reach the environmental targets with commitment but also through easier and faster steps.</p> <p>The economic savings generated in this way can be used to improve the environmental management of the activity. Available resources always permit lower costs for companies, therefore these incentives will be particularly appreciated by the organizations certificated o registered.</p>
Deployment:	<p><i>Description of the implementation of the measure (how can the measure be carried out?)</i></p>
	<p>Financial assistance must be foreseen in national and regional regulations also through legislation recognizing specific situations. Such situations might refer to a company's activity, the need to upgrade equipment, or a specific environmental reality the PA views as in particular need or coordinated environmental improvement.</p> <p>In order to confirm the existence and achievability of the concepts listed above, certified and registered companies must commit, in plans and actions, to adequate processes and investments as described in their operating plans.</p> <p>The competent authorities at national, regional or local level establish the necessary</p>

2. FINANCIAL CONTRIBUTIONS FOR DEVELOPING ACTIVITIES AIMED AT IMPROVING THE ENVIRONMENTAL PROTECTION OF EMAS-REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS

requirements to finance by public means the improvement of the environmental performance through the implementation of programmes pursued by certified/registered organizations.

In which regions has been implemented and, this case, at which level, indicating, if applicable, in which sectors has been implemented, which difficulties have arisen, etc.

Financial contributions for the activities aimed at improving the environmental protection for EMAS-registered or ISO 14001 certified organizations (Confindustria)

From data BRAVE project emerge that the main category of support measures for EMAS-registered organizations are the funding support: 16,5% of these organizations have indicated as fundamental this specific measure among the 14th types of measures identified.

Funding support is a measure used most frequently at different levels to increase the number of ISO 14001 certified or EMAS-registered organizations.

Analyzing the results of the research done during Action 3 of the project, we identified that exist at least 42 measure regarding funding support, almost the half of them can be found in Italy (a total of 20 simplifications), 9 in Germany, 7 in Spain, 5 in Portugal, and 1 in Austria. Most of them (the 78%) were regional measures; just the 12% were defined and approved at national level and the 8% at local level.

The examples concerning funding support to develop activities aiming at the improvement of the environmental protection are few, because in this case there is the necessity of a very good connection with the local institutional authority that in turn must look forward to an environmental governance on the territory.

Results:

Few examples are following:

- **Regional government of País Vasco (Spain)**

Decree 260/2010 (Decreto 260/2010) regulates the financial contribution given to enterprises to invest on environment protection in País Vasco

This regulation establishes that, in order to grant financial contribution to finance environment protection, the criteria will be, alias among other issues, having a certified EMS. These criteria are weighted in accordance with a given score. Thus, in 2013, for the criterion related to an EMS, the following weighting was applied:

- ✓ EMAS: 10 points
- ✓ ISO 14001: 7 points
- ✓ EKOSKAN (regional standard from País Vasco): 3-5 points

- **Regional government of Catalunya (Spain)**

Order MAH /507/2010 of 18th February (Resolución MAH/507/2010) has supported the implementation of EMS (ISO 14001 and EMAS) in the activities included in the annexes of Law n. 3/98 on integral intervention of environmental administration.

Order MAH/230/2009 of the 5th May (Orden MAH/230/2009), Catalunya Government has supported through subsidies the dissemination activities related to EMAS and EU ecolabel, as

2. FINANCIAL CONTRIBUTIONS FOR DEVELOPING ACTIVITIES AIMED AT IMPROVING THE ENVIRONMENTAL PROTECTION OF EMAS-REGISTERED OR ISO 14001 CERTIFIED ORGANIZATIONS

	<p>well as the reports carried out to improve the environmental performance of companies.</p> <ul style="list-style-type: none"> • Regional government of Azores (Portugal) <p>Regional Decree 22/2007/A and in the Regional Decree 23/2007/A (Decreto Regulamentar Regional Nº 22/2007/A), respectively regulating the support system of the local development and of the strategic development; in order to select the most suitable projects of development, several criteria are defined, one of them is to improve the environmental performance of organizations (in favor of EMAS registered companies).</p>
<p>Benefits:</p>	<p><i>Potential benefit/s could get the organizations (EMAS registered companies, competent bodies,...) from the measure</i></p> <p>The two main benefits caused by the adoption of this kind of incentives are cost savings and promoting the environmental certification/registration. Consequently new skills and knowledge on environmental issues can be disseminated, as well as environmental performances' improving technologies.</p> <p>In addition, the organizations commitment to reduce pollution and to improve the environmental risks management will be helped and privileged by the local authority in order to reach the goal and to permit a real improvement of the local environmental asset.</p>

7. ANNEXES

7.1. SUMMARY TABLE OF THE TOPICS-MEASURES-EXAMPLES OF IMPLEMENTATION

Topics	Measures (Title of Cards)	Legal framework	Regional Measures (Examples)	Region
Permitting procedure	Simplification of the authorizations' <i>revision and updating procedures</i> for EMAS-registered organizations	Directive 201/75/EC on Industrial Emission	Simplification of the <i>authorizations'</i> revision and updating procedures for EMAS-registered organizations	Andalusia
	Extension of the authorizations' <i>validity period</i> for treatment plants of End-of-Life vehicles	Directive 2008/98/EC on Waste	Extension of the authorizations' validity period for treatment plants of End-of-Life vehicles	Tuscany
Inspections & Control Activities	Reduction of the inspection and/or control <i>frequency</i> for EMAS-registered or ISO 14001 certified organizations	Recommendation 2001/331/EC on Environmental Inspections	Reduction of the inspection frequency through new rules and operational proposals for EMAS-registered or ISO 14001 certified organizations	Liguria
			Reduction of the inspection frequency for EMAS-registered organizations covered by the Directive on Industrial Emissions	Lombardia
			Exemption of periodic controls under Law 20/2009 on Prevention and Environmental Control in EMAS-registered organizations in Catalonia	Catalonia
	Simplification of the inspection and/or control <i>procedure</i> for EMAS-registered or ISO 14001 certified organizations	Directive 201/75/EC on Industrial Emission	Valorization of the EMS documentation for inspection purpose	País Vasco
Environmental Communication	Valorization of EMAS <i>Documentation</i>	Directive 2010/75/EC on Industrial Emission	Valorization of the EMAS documentation in the IEAs' permitting, revision and updating procedures	Lombardia

	Seizing of Environmental <i>Communication</i>	Directive 94/62/EC of 20 on Packaging and Packaging Waste	Seizing EMAS documentation to prove legal compliance with environmental legislation regarding Packaging and Packaging Waste Prevention Plans and Monitoring Reports	Valencia
		Directive 2008/98/EC on Waste	Seizing verified Environmental Statement to prove legal compliance with legislation regarding Construction and Demolition Waste Reports	País Vasco
Green Procurement	Public Introduction of <i>reward criteria</i> for the adoption of ISO 14001 and/or EMAS in the process of public procurement	COM (2008) 400 final on Public procurement for a better environment	Introduction of reward criteria for the adoption of ISO 14001 and/or EMAS certified management systems	Lombardia
			Inclusion of environmental criteria (especially 14001 and EMAS) in the process of public procurement	Valencia
			Inclusion of environmental criteria (ISO14001, EMAS or EKOSKAN) in the process of public procurement	País Vasco
Financial Guarantee	Reduction of financial guarantees for EMAS-registered or ISO 14001 certified <i>producers and waste managers</i>	Directive 2008/98/EC on Waste	Reduction of financial guarantees for EMAS-registered or ISO 14001 certified producers and waste managers Exemption of financial guarantees for EMAS-registered demolition and construction waste producers	Galicia País Vasco
	Reduction of financial guarantees to cover <i>environmental liability</i> for EMAS-registered or ISO 14001 certified operators	Directive 2004/35/CE on Environmental Liability	Reduction of financial guarantees to cover environmental liability for EMAS-registered or ISO 14001 certified operators	Andalusia
Taxes and Fees	Reduction or return of <i>taxes</i> for EMAS-registered or ISO 14001 certified organizations	Polluter Pay Principle & Directive 2004/35/CE on Environmental Liability	Reduction of regional tax (IRAP) for EMAS-registered or ISO 14001 certified organizations	Tuscany
			Financial reimbursement for SMEs implementing different management tools (EMAS, ISO14001, SA8000, OSHAS 18001)	Tuscany

			Reduction of dumping tax for EMAS-registered organizations	País Vasco
			Reduction of licence fees for industrial installation with EMAS registration	Germany
	Reduction of <i>fees</i> for EMAS-registered or ISO 14001 certified organizations		Reduction of local fees in waste regulation of Municipalities (TARES in Tavernelle Municipality)	Tuscany
			Reduction of the administrative fees related to standard activities during inspections	Lombardia
			Reduction of Ecolabel's fees for EMAS-registered organizations	País Vasco
Financing Initiatives	Financial contributions <i>for the implementation, certification and/or maintenance of an EMS</i> according to ISO 14001 or EMAS Regulation to improve the environmental protection of organizations	Flagship Initiative of the Europe 2020 Strategy: Roadmap to Resource Efficient Europe Building the Single Market for Green Products	Financial contributions for the implementation, certification and/or maintenance of an EMS according to ISO 14001 or EMAS Regulation to improve the environmental protection of organizations	Tuscany
			Financial contribution for the implementation and certification of an EMS according to the EMAS Regulation	País Vasco
	Financial contributions for the activities aimed at improving the environmental protection <i>for EMAS-registered or ISO 14001 certified organizations</i>	Decision No. 1386/2013/EU	Financial contributions for the activities aimed at improving the environmental protection for EMAS-registered or ISO 14001 certified organizations	-

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