



BETTER  
REGULATION  
AIMED AT  
VALORISING EMAS

*Deliverable 3.2*

**Overview of existing experiences: case studies on simplification measures adopted**

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## Introduction

The European Commission adopted policies and strategies to increase the levels of compliance among businesses, and it is working to improve and simplify environmental legislation and facilitate business to meet the legal standards. A range of initiatives have been launched by the Commission, the European Parliament and the Council to codify, consolidate and simplify existing legislation and to evaluate better the likely economic, social and environmental impacts of new regulatory proposals. The initiatives of EC aim at supporting the improvement of compliance especially among the SMEs (Small and medium enterprises); SMEs traditionally find it harder to comply with the environmental legislation due to the excessively complicated and time-consuming legislation and requirements. This type of organization represents 99% of all European firms and generating 57% of the added value produced by the European industry<sup>1</sup>. Given their importance for the economy, SMEs have a significant impact on the environment. So the EC tried to implement some tools to support the SMEs in the environmental compliance improvement; some of these tools are

- the Environmental Compliance Assistance Programme, “ECAP”, (COM(2007) 379 final) aiming at helping small and medium-sized enterprises (SMEs) to comply with environmental legislation,
- the The EU Better Law-making and Better Regulation policies aims to improve the regulation, to better design regulation so as to increase the benefits for citizens, and to reinforce the respect and the effectiveness of the rules, and to minimise economic costs.
- The EMAS Regulation (1221/2009) for the implementation of environmental management system.

The BRAVE project integrates the objective of these three tools and tries to demonstrate that a better regulation and regulatory relief for EMAS companies can increase the uptake of this instruments also among SMEs. The project aims at supporting the full integration of EMAS (and of other voluntary certification schemes, such as the EU Ecolabel) in the EU and Member States environmental legislation as a leverage to facilitate its implementation by all the organizations (better regulation) and to remove, reduce, simplify the administrative costs and burdens for the EMAS registered organizations.

The project, starting from an analysis of European legislation and on the existing experience of simplification measures for EMAS firms aims to identify new better regulation and regulatory relief proposals concerning the European, national (Italian and Spanish) and regional (some Italian and Spanish regions) legislation.

During the action 3 *Policy making and implementing* the existing measures concerning better regulation and regulatory relief implemented in 6 European countries and in 7 regions located in Italy and Spain are collected. The Member States involved in this research are Austria, Denmark, Germany, Italy, Portugal, Spain, at country level and Basilicata, Friuli Venezia Giulia, Liguria, Lombardy, Tuscany (Italy), Andalucía, Government of Catalonia, Community of Madrid, Canary Islands, Pais Basco, Valencia (Spain) and Azores (Portugal) at regional level.

The analysis of the existing measures found that 81 simplification measures were implemented at country level and 155 at regional level. Starting from the results of the previous actions, project partner selected one existing measure in each region and country to deeply analyze. This report (deliverable 3.2 *Overview of the existing experiences*) collects the in-depth analysis of 14 case studies concerning simplification measures implemented in 7 regions (2 Spanish and 5 Italian) and in 6 European countries.

<sup>1</sup> Document accompanying the Communication of the Commission on a programme to support small and medium enterprises in complying with environmental legislation"- *Summary of Impact Assessment*" 2007  
[http://ec.europa.eu/environment/sme/programme/programme\\_it.htm](http://ec.europa.eu/environment/sme/programme/programme_it.htm)

## Objectives

Few researches investigated the results emerged from adoption of simplification and incentive measures for EMAS organization; some researches listed the experiences of better regulation and regulatory relief such as the report of EC “Report on incentives for EMAS registered organisations”, COM(2004) 745 final and other studies investigated the regulatory relief as an incentive among many others for EMAS adoption<sup>2</sup>.

Project partners have analyzed the results and the effects of simplification measures adopted by Public Authorities in 6 European Member States (Austria, Denmark, Germany, Italy, Portugal, Spain), selected in the BRAVE project based on the number of certified companies, and in some Italian, Spanish and Portuguese regions. By focusing on the selected experiences, the project partners were able to assess how some European Countries and Regional Governments have implemented the recommendations of Article 10 of the new EMAS Regulation that provides the legal base for Member States to consider how EMAS registration can be taken into account in the implementation and enforcement of environmental legislation. The analysis of 14 case studies aims at identifying the advantages emerged from this experiences for the enterprises and the level of implementation of the simplification measures among companies.

The *Overview of the existing experiences* is a study that identify suggestions for the next actions of BRAVE project and especially supports activities for the simplification proposal definition. The Overview compares the adoption of simplification measures in different European Countries at different territorial level; the project partners can take suggestions from these experiences to identify better measures to introduce in other territories.

## Methodology

The action 3 of BRAVE project investigated the measures and tools implemented in some European Countries to support EMAS registration, ISO 14001 certification and European Ecolabel a certification for products and services.

- EMAS - the Eco-Management and Audit Scheme, is a voluntary initiative designed to improve companies' environmental performance. It was initially established by European Regulation 1836/93, which has since been updated twice with REGULATION (EC) No 1221/2009 coming into force in January 2010.
- ISO14001 is the International Standard for Environmental Management Systems
- EU Ecolabel scheme is a commitment to environmental sustainability. The criteria have been developed and agreed upon by scientists, NGOs and stakeholders to create a credible and reliable way to make environmentally responsible choices

The selection of 14 case studies is based on the relevance of the selected simplification measures for the region or country where it is adopted. Generally each partner investigated the results in one region and in one European country; the following table shows the case studies for each territory.

<sup>2</sup> . Morrow and D. Rondinelli (2002) *Adopting Corporate Environmental Management Systems: Motivations and Results of ISO 14001 and EMAS Certification European Management Journal* Vol. 20, No. 2, pp. 159–171, April 2002

Table 1 List of case studies

<b>TERRITORY</b>	<b>CASE STUDY</b>
Tuscany	<i>Reduction of IRAP, regional fee on the production (assets and services) from 2004 to 2009</i>
Lombardia	<i>The theoretical effects of the implementation of the IRAP reduction measure in Lombardy</i>
Liguria	<i>1) Reduction of financial guarantees and simplification of permitting procedures for companies operating in the waste treatment sectors. 2) Investigating affiliated companies in relation to the benefits derived by applying the Regional Law n. 262/10 concerning controls better regulation of the inspections of regional enterprises not involved in the IPPC law, but having an EMS certificated (ISO 14001 or EMAS).</i>
Basilicata	<i>Environmental certification in Basilicata region: critical situations, disincentives and regional regulatory gaps</i>
Friuli V.G	<i>Cost reduction for environmental permits for EMAS registered organizations operating in Friuli Venezia Giulia Region</i>
Andalucía	<i>Exemption from the financial guarantee required by the Environmental Liability Law in those facilities that have an EMS in accordance with the ISO 14001 or EMAS standards.</i>
Valencia	<i>Simplification of IPPC renewal for those installations certified under EMAS</i>
Germany	<i>The simplification measures for EMAS companies in Europe and in Germany</i>
Italy	<i>Reduction of financial guarantees and simplification of permitting procedures for companies operating in the waste treatment and recycling sectors</i>
Denmark	<i>Submission of the EMAS Environmental Statement as being equivalent to the obligatory annual environmental report known as the “Green Account”</i>
Austria	<i>The simplification measures for EMAS companies</i>
Spain	<i>The inclusion of environmental criteria (including ISO 14001 or EMAS standards) in the Administrative Specifications in the procurement process.</i>
Portugal	<i>Exemption of environmental practices for those EMAS tourism installations applying to be recognized as natural tourism facilities</i>

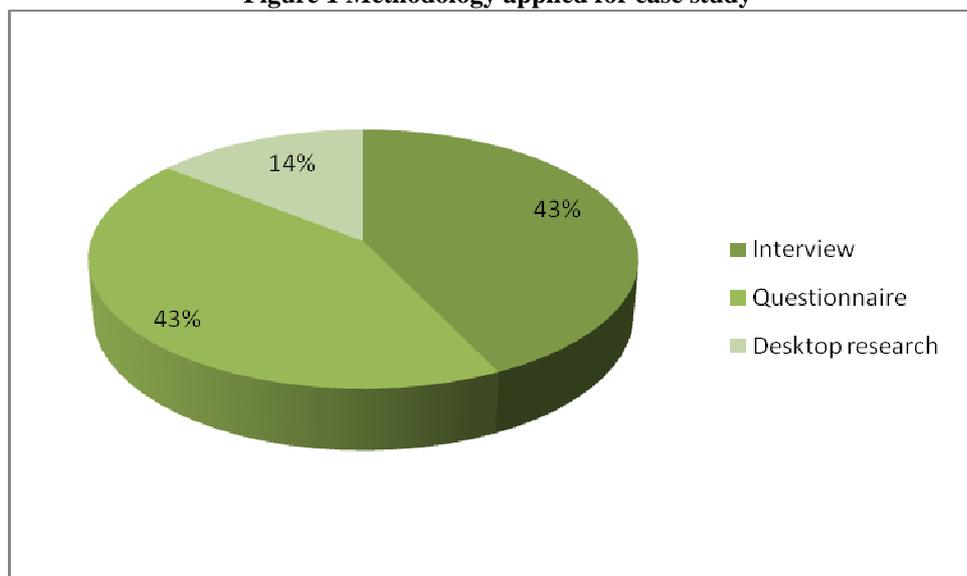
There are 14 case studies, one for territory, except Liguria region where it has been investigated 2 measures and carried out 2 case studies.

In the Lombardia case study a sort of feasibility study was carried out in order to assess the opportunity to introduce in the regional regulation a ad-hoc tax reduction for EMAS organization.

The German and Austrian case studies do not focus on a specific simplification measures but they investigated the level of knowledge and satisfaction concerning the simplification measures adopted in these countries.

Different research methodologies was applied in the case studies such as survey questionnaire, interviews to EMAS firms or stakeholders; desktop research. The following figure shows the methodology implemented to collect data and information from the results of simplification measures adoptions.

**Figure 1 Methodology applied for case study**



The case studies concern different type of measure classified in the “*Report on incentives for EMAS registered organisations*” COM(2004) 745 final, by EC in 2004 in two main categories.

*Regulatory relief*, that includes reduction of inspection, reporting and monitoring, reduction of information required for permits and other incentives;

*Better regulation*, that includes:

- Public procurement;
- Funding support, that includes also reduction of registration fees, subsidies and others;
- Technical and information support, such as guidelines and toolkits for SMEs.

The following sections include a cross case study analysis that aims at comparing the existing experiences on better regulation and regulatory relief selected in 6 European countries considered and in 7 selected regions.

This analysis introduces the main results come from the simplification measures adoptions and compare the experiences identifying connections and differences among them. The main aspects analyzed in the comparison are the *general and environmental benefits achieved* by the implementation of a simplification measures.

The section on case studies is composed by the description of 5 national experiences (Austria, Denmark, Germany, Italy, Portugal and Spain) and 8 regional experiences (Basilicata, Friuli V.G., 2 Liguria, Lombardy, Tuscany, Analucia and Valencia). The 14 case studies investigated were described

by a protocol shared by partners and composed by 3 sections:

1. *Introduction of case study*, that contains a focus on the motivations of the selection and on the applied methodology;
2. *The simplification measure*, that contains a description of the selected measure
3. *Analysis*, that contains the results of measure adoption and the benefits achieved.

## Cross-Case Study Analysis

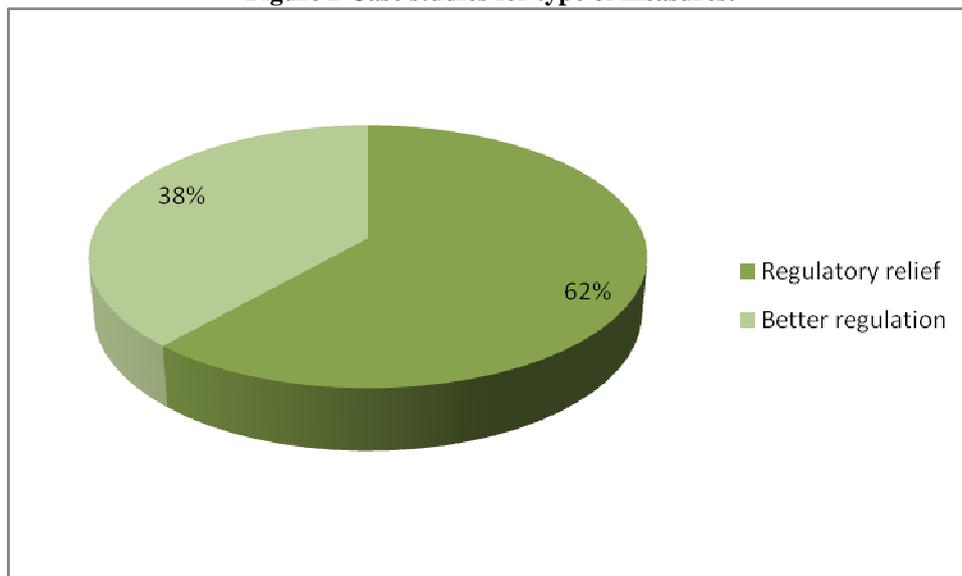
The cross-case study analysis describes the 14 case studies highlighting similarities and differences among these experiences. This analysis allows to detect the main results achieved from the simplification measure adoption and identify the most effective measures.

All measures are classified in two main categories as showed by the following figure; Basilicata and Austria case studies were not include in the categorization because these researches did not focus on one measures but on the other topics connected with EMAS registration.

The following figure shows the percentage of regulatory relief and better regulation investigated:

- 62% of case studies deals with regulatory relief such as reduction of inspection, reporting and monitoring, reduction of information required for permits;
- 38% of them deals with better regulation as measures for public procurement and funding tools.

**Figure 2 Case studies for type of measures.**



The partners have identified some specific categories to classify the simplification measures, as showed in the following table.

Table 2 Type of measures selected for case study

Category of simplification measures	Type of measure	Measures selected for Case study
<b>Regulatory relief</b>	Self-declaration in the procedure of permits renewal	3
	Extension of permit duration	1
	Fast track permits	-
	Modification in the scope of the legislation	-
	Use of EMS documents in the procedure of permits issuing and renewal	4
	Reduction in reporting and monitoring requirements,	1
	Inspections reduction	1
	Other deregulation proposals	-
	Financial guarantee required for specific activities	3
	Reduction of administrative fees (environmental law)	1
<b>Better regulation</b>	Fiscal benefits	3
	Public procurement	1
	Credit access,	-
	Funding support	-
	Technical and information support	-
	Other promotional incentives aimed to overcome participation burdens	-

By focusing on the type of measures emerges that 3 case studies concern the *use of EMS documents in the procedure of permits issuing and renewal*. This type of measure was analysed in the Valencian, Portuguese and Italian case studies and also in the German research; this last case study is not focused on a specific measure but on the perception of firms about the simplifications implemented in Germany. Specifically, the Law analyzed in this case study is a measure that introduces some different simplifications for EMAS firm such as extension of permit duration and valorization *of EMS documents in the procedure of permits issuing*.

Concerning the measure *use of EMS documents in the procedure of permits issuing and renewal* similarities between German and Italian legislation to incentive the EMAS adoption among all productive fields emerge, while the application of this measure in Valencia and Portugal is more specific. Valencia Government implemented the reduction of information requested in the procedure of IPPC permits renewal for IPPC permit during its renewal; the measure adopted in Portugal, instead, reduces the information required for the recognition of nature tourism firms, so it streamlines the applications submitted by EMAS registered tourism operator.

*Financial guarantee required for specific activities* was investigated in 3 case studies: Andalucía region, Liguria region and Italy. The reduction of financial guarantee is implemented in different way in the case studies: for instance the Article 194, co. 3, a) of the Italian Decree nr.152/2006 provides for that the financial guarantees required for the trans-border shipment of waste are reduced by 50% and 40% respectively for EMAS registered and ISO14001 certified companies. In Liguria the application of this measure concerns the companies operating in the waste landfill but is more general; indeed the regional rule D.G.R. 23-12-2003 n. 1803 declares “ *To choose the amount of the financial guarantee that must be*

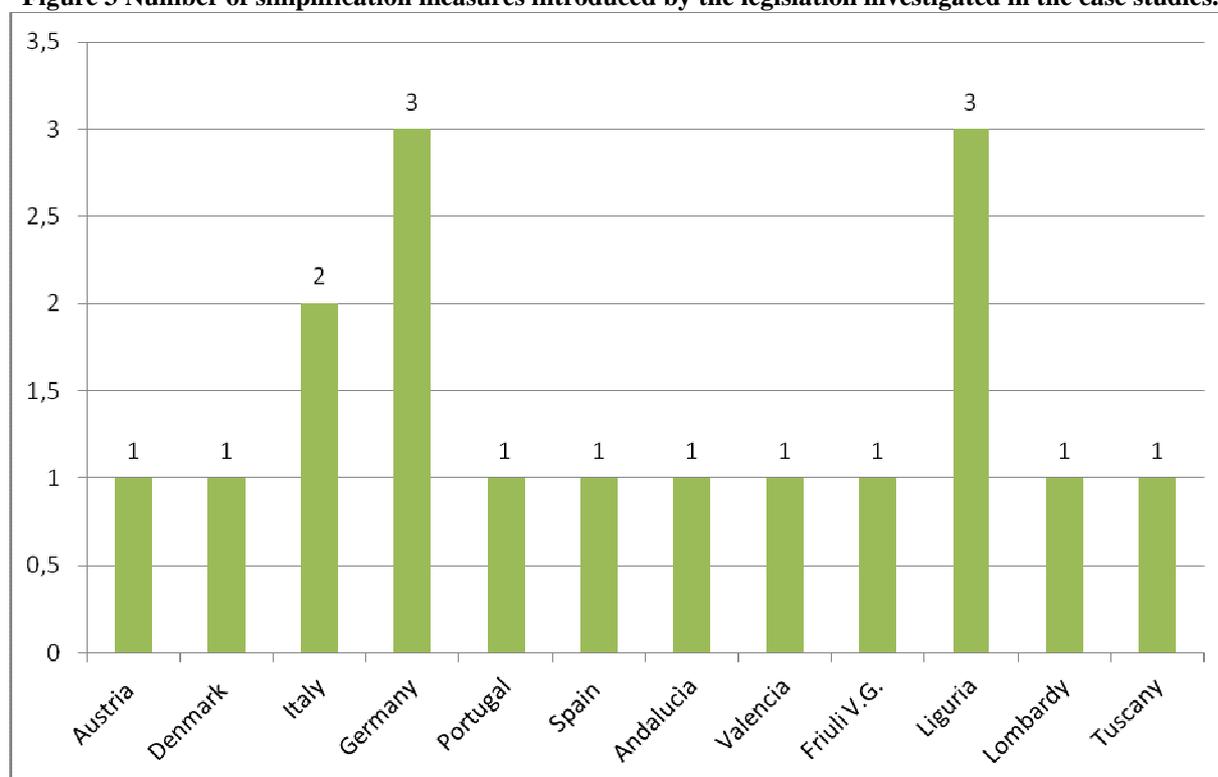
given by the landfill that has been closed and has the due to reset the original environmental situation, it will be taken in account the fact that the activity is certificated” but not introduces a percentage of reduction of the financial guarantee.

This simplification was also implemented in Spain and Andalucía also but to another sector: the Environmental Liability and this aspect of IPPC and EMAS firms. The 26/2007 Act on Environmental Liability excluded some categories of EMAS or ISO14001 firms from the financial security system introduced by the Act.

Three other case studies are focused on the *fiscal benefits*. The measure analyzed for Lombardy and Tuscany is the same: the reduction of IRAP for EMAS and ISO 14001 firms. IRAP is a regional fee on the company production. In the Tuscany case study, the effect of the application of this measures are analyzed while in Lombardy case study a feasibility study was carried out.

Liguria region implemented a different type of fiscal incentive for waste management companies.

**Figure 3 Number of simplification measures introduced by the legislation investigated in the case studies.**



In each case study general benefits such as time and economic resource saving and environmental benefits, achieved by the simplification measures adoption were analyzed.

The cross analysis identified the main benefits emerged from the case studies: economic resource saving, time saving and other benefits such as the improvement of communication with public authorities, the increase of number of EMAS registrations, increase of the investments and improvement of market opportunities (Spanish case study on GPP).

In 10 case studies it emerged economic benefits from the simplifications adoption, especially concerning the measures introducing “*fiscal benefits*” (Tuscany, Lombardy and Liguria case studies) and simplification about “*use of EMS documents in the procedure of permits issuing and renewal*” analyzed in the case studies of Germany, Portugal and Valencia. These 3 case studies highlighted another benefits regarding this measure: the improvement of relation with public authorities emerged also in the Austrian case study.

Time saving emerged as a benefit in 5 case studies focused on different types of measure.

Table 3 Benefits emerged from case studies

Category of simplification measures	Type of measure	Benefits emerged from case study		
		Economic resource saving	Time saving	Other benefits for firms
Regulatory relief	Self declaration in the procedure of extension of a permission	2	2	
	Use of EMS documents in the procedure of permits issuing and renewal	3	1	3
	Reduction in reporting and monitoring requirements,	1	1	
	Inspections reduction			
	Other deregulation measures (Austria)	1	1	1
	Financial guarantee required for specific activities	2		1
Better regulation	Fiscal benefits	3		2
	Public procurement			1

The simplifications have a high potential in terms of companies' environmental performance, as they can change the weight of the drivers and barriers that affect companies' attitude towards their performance. Regulatory relieves, in particular, may encourage companies to reduce their environmental impact and facilitate compliance with existing legislation by designing measures that reduce the burden (and/or the cost) of regulatory compliance.

Three case studies did not declare environmental benefits connected with the simplification adoption: Basilicata, Liguria (second case study), Andalucía and Denmark, where the measure adopted increases firms responsibility toward the environment but nowadays there are not results about the environmental improvement.

Following table shows the results concerning the main environmental benefits emerged from case studies and connected with the measures. The category "environmental impact reduction" contains general improvement statements.

Table 4 Environmental benefits emerged from case study

Category of simplification measures	Type of measure	Environmental benefits				
		Environmental impacts reduction	energy efficiency	Air Emission	Waste reduction	Water consumption improvement
Regulatory relief	self declaration in the procedure of extension of a permission	2	1	1	1	1
	self declaration in the procedure of achieving a permission	1	1	1	1	1
	Information required for permits,	3	1	1	1	1
	reduced reporting and monitoring requirements,					
	reduced inspections					

	Other deregulation proposals		1	1	1	1
	Financial guarantee required for specific activities	1				
<b>Better regulation</b>	fiscal benefits	2	1	1	1	1
	public procurement	1				

The researches also introduce the results achieved at macro level; some experiences ( Andaluçia, Valencia, Spain, Lombardy, Italy, Portugal) focused on the increase of EMAS registrations in the investigated region as a outcome from simplification implementation.. Other case studies (Tuscany, Friuli V.G., Austria and Germany) that have implemented a questionnaire survey among enterprises, introduce the feedback on the role of simplification measures (fiscal incentive and reduction for permitting procedures) as incentive for the EMAS adoption and provide useful insights on how the simplification can be a tool to disseminate formal EMS.

The Liguria case study suggests other results while the Basilicata research focused on the main barriers and constraints for EMAS dissemination.

## 1. Annex

### 1. European case studies

**1.1 Austrian case study: *The simplification measures for EMAS companies***

**1.2 Denmark case study: *Submission of the EMAS Environmental Statement as being equivalent to the obligatory annual environmental report known as the “Green Account”***

**1.3 Germany case study: *The simplification measures for EMAS companies in Europe and in Germany***

**1.4 Italian case study**

**1.5 Portugal case study: *Nature tourism enterprises in Portugal***

**1.6 Spain case study: *Relationship between the EMAS certification and the Green Public Procurement***

### 2. Regional case studies

#### ITALIAN CASE STUDIES

**1.7 Basilicata case study: *Environmental certification in Basilicata region: critical situations, disincentives and regional regulatory gaps***

**1.8 Friuli.V.G. Case study: *Cost reduction for environmental permits for EMAS registered organizations operating in Friuli Venezia Giulia Region***

**1.9 Liguria case studies 1: *Reduction of financial guarantees and simplification of permitting procedures for companies operating in the waste treatment sectors.***

**Liguria case studies 2: *Investigating affiliated companies in relation to the benefits derived by applying the Regional Law n. 262/10 concerning controls better regulation of the inspections of regional enterprises not involved in the IPPC law, but having an EMS certificated (ISO 14001 or EMAS).***

**1.10 Lombardy case study: *Reduction of financial guarantees and simplification of permitting procedures for companies operating in the waste treatment and recycling sectors***

- 1.11 Tuscany case study: *Reduction of IRAP, regional fee on the production (assets and services) from 2004 to 2009***

**SPAIN CASE STUDIES.**

- 1.12 Andalucía case study: *Exemption from the financial guarantee required by the Environmental Liability Law in those facilities that have an EMS in accordance with the ISO 14001 or EMAS standards***
- 1.13 Valencia case study: *Simplification of IPPC renewal for those installations certified under EMAS***