



ENVIRONMENTAL FEE FOR WASTE DEPOSIT – FINANCING INSTRUMENT IN SLOVENIA IN THE PERIOD 2001- 2006

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ABSTRACT

One of basic goals of the National Programme of Environment Protection in the Republic of Slovenia is to assure better living environment. As one of worse tasks solved within environment protection during the phase of the programme acceptance, there was ranked among priority areas also the area of waste. Checking the state of waste deposits during transition into the new millennium, assumptions that majority of waste deposits, mainly municipal landfill sites, were not built according to European standards, was confirmed. As a consequence of such improper treatment at waste deposits processes, a negative impact on natural environment has been noticed, such as excessive methane discharge into the air, potential endangering of subterranean water as well as surface water and pollution of the ground. The first regulation about waste deposit, adopted in the year 2000, determined technical standards and operator's obligations with regard to proper waste deposit. As anticipated while implementing technical and administrative requirements of legislation, these were faced with financial difficulties, mainly at implementing more demanding measures. It is for that reason that the tax, introduced in 2001, namely since 2004 environmental fee, was supposed to have stimulating effect on achieving goals for fulfilment of legislation requirements stipulations. The paper states legal basis for tax introduction, namely fees as a mechanism for financing environmental investments, determined are infrastructure objects, which could be since adoption till the end of the year 2006 subject to investment through taxes, namely fees, there are data about capital investment on governmental level presented for the discusses period.

Key words: waste, landfill, environmental fee.

INTRODUCTION

Constitutional issues, norms, environment protection regulations are determined by Constitution of the Republic of Slovenia and general regulations and decrees stipulating economic and social relations in the state. From constitution stipulations it can be understood that modes of implementing economic and other activities are determined in the way to effect state's concern for preserving healthy living environment. At the same time the constitution stipulates requirement to determine damage within natural living

environment and cause's obligation to compensate it. It is equally determined that all acts and other regulations of the state have to be compliant with generally valid principles of international law and international agreements. Therefore the adopted Environment Protection Act summarises many solutions of general legal acts and recommendations as well as European Union directives, in the studied case for instance recommendation about polluter's reimbursement of expenses.

Environment Protection Act is a legal document while the main programme strategic documents, determining national environmental politics of the Republic of Slovenia and the main strategic goals for all individual sectors in the field are covered by National Programme for Environment Protection and State Development Programme. On the basis of directions, stated in the Environment Protection Act and National Programme for Environment Protection operational programmes for individual areas of environmental problematic (per instance waste management, water management, etc.) are prepared and adopted by the government.

The above stated legal, strategic and programme documents are therefore the basis for setting up conditions for assuring sources for financing environmental projects (sources: state budget, municipality budget, Cohesion Fund, Structural Funds, etc.).

LEGAL BASE FOR ADOPTION OF REGULATIONS

On the basis of Article 80 of Environmental Act (Official Journals of the RS No 32/93, 1/96, 9/99, 56/99, 22/00) Government of the Republic of Slovenia in August 2001 adopted Decree on environmental tax for environmental pollution caused by waste disposal (Official Journal of the RS 70/2001).

Obligations to cover expenses determined by this article of the Environmental Act do not refer to all causers but only to those polluters which are owned by the state or local community. The government determined on the basis of this article the type of substance, energy and types of emissions on which tax is charged. The amount of tax depends on the amount of pollution caused and on the impact level of discharged substances on people's health and on impact level with regard to natural environment. Tax is paid since its introduction not only for cases of excessive environmental pollution, but also for instance for created waste which is within limits of determined management regulations – for instance for waste deposit. The act also stipulates that amount of tax is enhanced by increased excessive pollution – where quantity of pollution as well as time interval of pollution have to be taken into consideration.

Having adopted this executive regulation the government in 2002 obtained new imprested tax source with the help of which financing constructions of new waste management buildings and also financing of work carried out on existing constructions in view of assuring their further operation in compliance with valid regulations from the field of waste management, was carried out. In December 2004 the Decree about Tax was no longer valid.

As a matter of fact at the end of 2004 based on the Environment Protection Act change (Official Journal of the RS Nr 41/04) Decree about Environmental Fee Due to Environment Protection because of waste disposal was adopted. Changing the above stated act it was determined that the state encourages and enhances achieving environment protection goals by various economic instruments:

- Environmental fees,
- Financial guarantee (insurances, bank guarantees, etc.),
- Favourable credits,
- Deposits and other types of guarantees,
- Trading with emission rights,
- Joint investments into financing of environment impact reduction,
- Budget sources.

Legal base for adoption of new environmental fee are therefore Articles 112 and 113 of Environment Protection Act from the year 2004 which determine that the causer is obliged to pay environmental fee due to environment pollution. Environmental fee is, as it was prior to its introduction, tax revenue of the state budget. Person, recognized to cause environmental pollution by emissions or waste is the person who manufactures, uses or markets material, semi products or products which contain environmentally harmful substances, has a status of being bound to pay environmental fee. In compliance with the act the government in addition to determining status of payers for a particular fee determines also type of pollution, base for calculating fee, way of charging it, way of assessment and payment. Herewith the amount of fee is determined in the ways that it equals limit expenses of pollution.

Since legal environment protection act stipulates also that the state with its economic and financial instruments encourages set up goals from the field of environment protection, causers of environment pollution, namely those bound to pay environmental fee are granted right to reduction, relief or reimbursement of already paid environmental fee being in the amount of funds invested for implementation of those measures which reduce environmental pollution below the prescribed level. In case of environmental fee as revenue of the state budget, the government determines what can be considered as justified expenses, determines way of collecting, measures and conditions for reimbursement, relief or reduction of fee payment.

In compliance with the valid decree about environmental fee each municipality is, in case of constructing infrastructure of local interest, entitled to being reimbursed environmental fee paid from its contribution scope, provided it assures implementation of obligatory economic public services and has valid development programmes plan. This one has to be harmonised with state operational programme of particular environment protection segment. In this case reimbursed environmental fee, used for construction of infrastructure of local interest, is registered in municipality budget as infrastructure of local interest and is registered in municipality budget as imprested investment transfer from the state budget.

As determined in provisional stipulations from the currently valid Decree, payers – operators of public waste infrastructure are still entitled to the end of 2006 to be reimbursed environmental fee in case of their investing in constructing infrastructure of local interest, namely in purchasing equipment for waste treatment in compliance with regulations from the field of waste management.

In table Nr 1 there are comparatively stated similarities and main differences at carrying out both adopted regulations after the year 2001 (A: Tax decree, B: Environmental fee decree).

Table 1.: Implementation of Regulations Decree – tax and Decree – environmental fee within the period from 2001 to the end of 2006.

<i>A: Decree tax for environment impact due to waste disposal</i>	
Year 2001 - 2004	
OPERATOR (public infrastructure and waste deposits managed by economic legal entities – industrial waste deposits) ⇒ is BOUND TO PAY TAX.	
Taxpayer submits to ARSO application for relief/reduced payment for individual (current) calendar year.	
ARSO by a special decree exempts taxpayer from entire or partial payment of tax into state budget for the current year.	
ARSO by official decree assesses tax to taxpayer for the previous calendar year.	
	<i>B: Decree – environmental fee for environment pollution due to waste disposal</i>
	Year 2004 (December)
	OPERATOR (public infrastructure and waste deposits managed by economic legal entities – industrial waste deposits) ⇒ is BOUND TO PAY ENVIRONMENTAL FEE.
	ARSO submits to fee payers monthly advances and is officially entitled to submit to the fee payer decree about fee assessment for the previous calendar year.
	For economic legal entities managing waste deposit environmental fee is not paid any more – fee is allocated into state budget.
Municipality is entitled to allocation of funds collected from state budget pertaining to environmental fee – agreement entered into between municipality and ministry.	

	Funds paid can be, provided fulfilment of certain conditions, transferred into the following calendar year, namely in the following period.
	Years 2005 and 2006 – transitional stipulations
	Fee payers managing waste deposit as public infrastructure are entitled to relief, namely lowering of fee paid in state budget.
	ARSO by a decree exempts fee payer from entire, namely partial payment of environmental fee into state budget.

Essential fact with regard to tax as well as environmental fee for pollution of environment is that on one hand it taxes waste depositors at legal landfill and at the same time with funds collected on the level of local community stimulates construction of waste managing objects.

ENVIRONMENTAL FEE

Basic goal of its introduction

Slovenia introduced into its legal order stipulations of directives and with it also took responsibilities which directly influence waste management procedures, as well as depositing waste at legal landfills. Obligatory European directives regarding waste deposits oblige member states to reduce quantities of deposited waste; it is particularly defined to gradually reduce quantities of deposited biodegradable waste at municipal landfill sites, which are public infrastructure.

According to latest data, taken into consideration at preparing National Development Programme for the period 2007-2013, approximately 1.7 million tons of waste, namely 873 kg of waste per inhabitant per year is created at carrying out activity of waste management. Out of this 450 kg of municipal waste is created per inhabitant, yet quantities have been increasing. In majority of European Union member states the quantity of municipal landfill waste has also been increasing. Within the 5th action environmental programme one of the set up goals was to approach to amount of 300 kg of municipal landfill waste created per inhabitant. Nevertheless the set up goal proved to be unattainable. Statistic data show that in European Union member states, since 1995 when annually registered quantity of deposited municipal waste was 461 kg per inhabitant, this one increased in the year 2004 to 537 kg/inhabitant.

Considering the known problematic from the field of waste deposit management in RS (mainly with municipal waste already at transition into new millennium), it can be assumed that priority of its solving is based on Operational Programme of Waste Removal, which the government of RS adopted in the year 2004. Adopted operational programme defined as one of the key goals reduction of waste deposit by the end of the year 2008. Foreseen

annual plan is to the amount of 16 per cent of annual amount of biodegradable waste at municipal landfills, which was, with regard to its initial value, determined in the year 1995 (47%) and considering the known problematic and requirements of European legislation, determined also already in the year 2000 in regulation about waste deposit at deposits in RS. The same applies to the year 2004 adopted Decree on the landfill of waste determining gradual reduction of annual amount of biodegradable substances in municipal landfills. Operators can, namely will be able to in the future for individual calendar year; deposit at the landfill only processed municipal waste, where amount of deposited biodegradable waste should not exceed the amount determined in the permission allowing operation of individual deposit.

Herewith it has to be confirmed that proportion of inhabitants, included in the system of regular collection of waste and removal of municipal landfill waste in RS has increased from 76% in the year 1995 to approximately 94% in the last two years. Annual increase of inhabitants percentage, included in collection and public removal has been increasing from the year 1995 on for approximately 2.4% annually. Separate waste collection has so far been carried out by 70% providers of public service for municipal landfill management.

Consequence of increased amount of waste (municipal) and achieved greater scope of inhabitants having public removal on the entire area of RS is significant lack of collecting centres, objects for waste processing, and above all critical occupancy of existing waste deposits. Consequently current status leads into construction of new, modern regional centres for waste management and objects for waste processing prior to its deposit. Therefore key task of development priority in the field of waste management is, as it should be defined by the National Development Programme, establishing entire network of infrastructure objects and devices:

- Construction of regional landfill and collective centres,
- Modernisation of existing regional centres with facilities for waste treatment,
- Regulation of management of mud from cleaning facilities,
- Regulation and modernisation of landfill for hazardous waste.

It was supposed that in the year 2001 introduced tax, namely since the year 2004 environmental fee for environment pollution due to waste deposit, to have effect on achieving goals for fulfilling set up legal requirements – achieving better effects at reduction of pollution of ground and consequently groundwater and reduction of greenhouse gases emission.

Calculation of (tax) environmental fee amount

Decree determines that taxpayer pays environmental fee in the amount calculated on the basis of ground impact caused due to waste deposit within one calendar year:

$$\text{Base for payment of fee} = c_{\text{ground}} * EO_{\text{ground}} + c_{\text{air}} * EO_{\text{air}} \quad /1/$$

Where:

c_{ground}	price for unit of ground impact
EO_{ground}	number of units for ground impact
c_{air}	price for unit of air impact
EO_{air}	number of units for air impact

Number of units for ground impact EO_{ground} is calculated as a product of two parameters: mass of one calendar year deposited waste and number of units for ground impact for 1 kg of deposited waste. Herewith with regard to types of deposited waste the following factors for ground impact are taken into consideration at calculation:

Table 2.: Number of units for ground impact with regard to type of landfill.

Type of landfill	Number of units for ground impact for 1 kg of deposited waste
inert	1
non-hazardous	2
hazardous	10

Number of units for air impact EO_{air} for 1 kg of deposited waste depending on degradability rate of these is calculated as a product of two parameters: mass in one calendar year deposited waste in kg and number of units for ground impact for 1 kg of deposited biodegradable waste.

$$\text{Number of units for air impact } EO_{\text{air}}/\text{kg} = G * \text{DOC} * \text{DOCF} * F * (M_{\text{CH}_4}/M_{\text{C}}) \quad /2/$$

Where:

- G=21 global warming potential of methane
- DOC proportion of degradable organic carbon in waste which reflects as quotient between mass of degradable organic carbon in deposited waste and entire mass of waste
- DOCF proportion of organic carbon in waste, which transforms into greenhouse gases and is reflected as quotient between mass of degradable organic carbon, which transforms into greenhouse gases and mass of all degradable organic carbon in deposited waste. In case value of organic carbon which transforms into greenhouse gases is not stated by chemical analysis of waste or other experiments about biodegradable waste, the following value $\text{DOCF} = 0,77$ is taken into consideration at calculation
- F proportion of methane in deposited gas which is reflected as quotient between volume of methane in gas deposit and volumes of all other gases, created at biodegradation of deposited waste. In case value of methane is not stated by chemical analysis of gas, the following value $F = 0.5$ is taken into consideration at calculation
- $M_{\text{CH}_4}/M_{\text{C}}$ relation between mol masses of methane and carbon $16/12 = 1,333$.

In base determined for environmental fee (equation /1/) proportion, calculated due to emission of gases is approximately 3-times greater than proportion being the consequence of ground impact due to waste deposit.

It is possible to achieve lowering base for environmental fee provided one or both of the following conditions are fulfilled:

➤ Collection, treatment and use of landfill gas

In case there is at landfill a system built for degasination of gases created in the deposit body, which assures collecting and igniting gas on a torch or transforms it into electrical energy, base is reduced for one calendar year by equation:

$$\text{Reduction of base} = c_{\text{air}} * \{ G * R + 0.44 * E \} \quad /3/$$

Where:

- c_{air} price for unit of air impact,
 $G = 21$ global warming potential of methane,
 R quantity of methane in kg which burns or is collected,
 E electrical energy in kWh, produced from collected methane.

Reduction of quantity of biodegradable waste deposits

Goal of waste treatment procedures prior to disposal, by which lower contents of biodegradable waste in deposited waste residue is achieved, is reduction of air impact by greenhouse gases (CH_4 , CO_2). Number of units of air impact and consequently various levels of biodegradation, is determined for individual type of waste by above stated equation /2/. Calculated value of unit's numbers of air impact (EO_{air}) is significantly influenced by value of DOC (proportion of degradable organic carbon which is expressed in quotient between mass of degradable organic carbon in deposited waste and entire mass of waste). Biodegradable municipal waste, determining value of DOC is:

- A share of paper, cardboard and textile in waste,
B share of waste from green biomass and natural wood, obtained from garden waste and waste from processing plants and is not meant for alimentation,
C share of waste food and organic waste formed at production and preparation of food and
D share of waste from processed wood and manufacturing boards and furniture and other waste from wood, bark, cork and straw.

Regulation determines shares of A, B, C and D as quotients between mass of individual mass substance within the entire amount of waste and all deposited waste. Proportion of degradable organic carbon in waste (DOC) is calculated per equation:

$$\text{DOC} = 0.40(A) + 0.17(B) + 0.15(C) + 0.30(D) \quad /4.$$

In case not treated municipal waste is deposited to a site, i.e. where quantity of individual type of biodegradable waste is not reduced, values according to Decree are taken into consideration while calculating share of degradable organic carbon DOC ($A = 0,12$; $B = 0,05$; $C = 0,25$; $D = 0,05$). Calculated value of DOC is 0,109.

In case when contents of all four or only one individual biodegradable waste is reduced at treatment prior to its disposal, the Decree stipulates that taxpayer is entitled to justify lower

proportions values of biodegradable municipal waste to calculate proportion of organic carbon in residue of municipal waste on the basis of data from its records. Herewith two criteria can be taken into consideration:

- determining values of biodegradable components A, B, C and D in deposited residue of municipal waste or
- on the basis of data about quantity and types of biodegradable components which were by prior processing eliminated from municipal waste.

Price for unit of ground impact and price for unit of air impact (factors for calculating environmental fee) is determined by the government of RS Decree following proposal of the Ministry of Environment and Spatial Planning for each calendar year. In the year 2007, since introduction of valid monetary currency EUR, price for unit of ground impact is 0.0022 EUR and price for unit of air impact is 0.0125 EUR. Table 2 shows calculation of fee amount for the year 2007 for 1kg of deposited waste, depending on properties of deposited waste.

Table 2.: Calculating amount of environmental fee in the year 2007 for 1kg of deposited waste.

TYPE OF WASTE	EUR / kg
Inert	0,0022
Non hazardous (proportion of biodegradable waste = 0,00)	0,0044
Non hazardous (proportion of biodegradable waste = 0,47)	0,0191
Hazardous (proportion of biodegradable waste = 0,00)	0,0220
Hazardous (proportion of biodegradable waste = 0,47)	0,0367

Types of investments being subject to funding by environmental fee

In the field of environment protection there certainly are more efficient instruments than constraint such as various economic mechanisms (relieves, incentives) allowing the state to incentives carrying out environment protection activities, licentiates more focused use of natural resources, licentiates use of environmentally less harmful substances, etc. Environment Protection Act in this way determines relieves and incentives and gives individual polluters a possibility to, while existing objects which will not cause excessive pollution of environment, during transition to new, irrefragable technology, do not pay, namely pay reduced fee.

On the basis of taxpayer's application till the end of 2006 the competent ministry, in case of studied tax – environmental fee Agency of the RS for Environment decided about relief, namely reducing of fee paid into state budget.

Within the period since adoption of decree, namely from the year 2004 to the end of the year 2006 when decree about environmental fee was in force, the following justified expenses were allowed to be taken into consideration:

- carrying out sanitation and other work for adjustment of existing landfills for disposal of non hazardous waste according to requirements,
- construction of facilities or purchase of devices for waste treatment in view of reducing environmental burdening due to waste on already existing non hazardous waste landfill,
- construction of new landfill for non hazardous waste with entire capacity of minimally 500.000 tons of municipal waste,
- expansion of existing landfill for non hazardous waste, provided more than 70% of expansion is meant for municipal waste,
- paying off loan principal, hired for carrying out work which contributes to reduction of air and ground impact due to waste deposits,
- since the year 2004 unused funds for environmental fee can be transferred from individual calendar year and spent in the future period.

Herewith it has to be re-emphasized that since the year 2004 on operators of industrial waste disposal sites can no longer apply for relieves – reduction of payment into state budget, this applies only to operators of waste disposal sites which are public infrastructure.

Amount of assessed and invested (tax) environmental fee for the period 2002 - 2005

In compliance with adopted Decree about tax, namely since December 2004 to including the year 2006 taxpayers – deposits managers submitted in individual calendar year to the Agency of RS for Environment forecast for tax assessment and applications for relief of tax payment. Agency in the year 2002 issued first special orders about tax relief, namely reduction of payment and then since the year 2003 on in addition to tax relief orders also tax assessment orders.

To the end of the year 2006 operators of public infrastructure were entitled also to relief, namely reduction of payment into the budget for waste deposited which is in compliance with Regulations determined as not municipal waste, however only in case that funds collected from this fee in individual calendar year were used for constructing infrastructure objects of public service (objects and devices for collecting, processing and depositing municipal waste: collectors of separate fractions, waste sorting, small communal municipal composts, objects and devices of collecting centres in accordance with regulations stipulating managing separate fractions of municipal waste, objects and devices for biological, mechanical, mechanic-biological processing of municipal waste prior to ignition and landfill for non-hazardous waste and objects and devices for burning municipal waste, residue of their treatment and slime of municipality cleaning facilities).

According to records of the Agency of RS for Environment there was in the period from tax regulation enforcement, namely fee, yearly totally assessed between 13.9 mio and 12.7 mio euros of tax, namely fee for landfills being public infrastructure and for landfills,

managed by industry. Data about annual amount of assessed fee for the period from 2002 to including 2005 are presented in table 3.

Table 3.: Data about current (tax) environmental fee for the period 2002-2005

Remark: data for the year 2006 will be known after 31.10.2007, when legally binding deadline for issuing all assessed orders for the year 2006 expires.

The amount was since the first assessment in the year 2002, at weak 14 mio euros in the studied period to the end of the year 2005 lowered towards 12.7 mio euros, mainly due to lower assessment for deposits which are of public infrastructure service.

Reasons for reduced amount of assessed fee at landfills which are public infrastructure are the following:

- In the year 2002 there were 48 taxpayers registered – operators of public infrastructure waste. Out of given amount only 5 taxpayers asserted lowering base due to collected methane, 3 taxpayers asserted lowering base due to transforming gas created into electrical energy and 4 taxpayers asserted lower amounts of biodegradable waste in entire amount of municipal landfill waste,
- At the end of the year 2005 number of existing operating landfills decreased – according to the Agency of the RS for Environment in the year 2005 there operated 44 landfills. Simultaneously due to legislation requirement, there increased number of landfills which already had system of body degasification and consequently taxpayers were able to justify reducing base (10 taxpayers justified reducing base due to collected methane, 3 taxpayers justified also reducing base due to transformation of gas discharged into electrical energy. Result of separate collecting of municipal landfill waste fractions at their origin and greater number of newly built objects for processing municipal landfill waste prior to deposit also results in greater number of taxpayers who in the year 2005 already justified reducing base due to lower quantities of deposited biodegradable waste(10).

With regard to above stated it has to be emphasised that figures given about degasification of bodies systems in landfills do not represent final figure of implementing all systems at waste landfills in RS. Decree namely permits taxpayer to enforce lowering of base on the basis of data regarding quantities of collected methane in deposited gases which burns or is collected in individual calendar year.

Regulation equally allows taxpayer to be able to enforce lowering of base while calculating of environmental fee due to lower proportion of degradable organic carbon in deposited remnants of municipal landfill waste.

At industrial deposits trend of reducing allocated environmental fee is lower. With regard to start year 2002 the lowest allocated fee was in the year 2004 (allocated approximately 78% of environmental fee with regard to the year 2002). Due to greater amount of deposited industrial waste there was in the year 2005 higher environmental fee allocated in comparison to the year 2004, namely reduction of annually allocated environmental fee was

recorded (approx. 82%) in comparison to the start year 2002. Number of taxpayers being charged within this period environmental tax, namely fee, was not changed (18).

Diagram 1 (landfills which are public infrastructure) and diagram 2 (industrial landfills) show data about use of allocated tax, namely environmental fee in individual calendar year for carrying out investments, approved by decrees from the Agency in its administrative procedure of issuing relief resolutions.

Diagram 1.: landfills – public infrastructure

Diagram 2.: Industrial landfills

From diagram 1 it can be seen that operators of public infrastructure managed to use almost entire amount of environmental fee funds with four-year period (2002-2005) to operate within permitted expenses (i.e. between 95 - 99%). Minimum payment (due to not fulfilling legally determined stipulation) of not used funds of environmental fee into state budget can be attributed also to legal stipulation that funds gathered for deposited municipal waste can be transferred from individual calendar year and spent as earmarked funds in the following two-year period.

In comparison to public infrastructure the amount of allocated tax, namely environmental fee is significantly lower – below 1 mio euros. At the same time significantly lower was also use of earmarked funds within the entire period till the end of 2004 to be used for those expenses which can be considered as justified expenses. Since the year 2004 28% to 38% of allocated fee was used for investments, since the year 2005 on funds from fees due to environment pollution because of waste deposited at industrial landfills which are paid into state budget.

It also has to be mentioned that both diagrams state only funds allocated for payment of environmental tax, namely fee used in individual calendar year for carrying out investments.

Since there were not enough funds for construction, collected from tax, namely environmental fee, taxpayers in addition to these funds invested into implementation of this a significant amount of local communities funds for which they carry out public service of waste deposit, taxpayers used also their own funds and mainly at construction of regional centres also non returnable funds from the Ministry of Environment and funds of European Union.

CONCLUSIONS AND SUMMARY

Vision of Slovenian development is economic, social, health, space and also environmental aspects of development on the whole territory of state, so also at all foreseen, newly created regions. Only evenly achieved economic development within the entire territory of state, assuring high living standard, quality of life and living environment of all inhabitants of Slovenia. One of conditions to assure high quality of

life is also environment protection, and consequently in the field of waste problematic proper waste management.

In the year 2000 first adopted regulation about depositing waste in the Republic of Slovenia determined standards of appropriate waste deposit. Review of waste deposits states at transition into new millennium namely revealed assumption that majority of waste deposits (mainly municipal) is not built in compliance with European standards. It was therefore at that time realistic to expect that operators will be faced with financial difficulties at implementing technical and administrative requirements of legislation, mainly at carrying out more demanding measures. Therefore in the year 2001 introduced tax, namely from the year 2004 environmental fee, was supposed to have simulative effect to meet legally determined legislative requirements. Tax as well as environmental fee is revenues of the budget of RS, meant for carrying out operational programmes of environment protection from the field of communal waste treatment. We therefore can talk about two basic aims of introduced tax, namely environmental fee. Firstly, this is *way of state subsidy as source of funds to achieve reduction of natural environment impact*; secondly, its aim is to *establish mechanism to achieve legislative goals from the field of waste*. This means reduction of created quantities of waste at its origin, introduction of treatment and processing procedures and procedures for reuse of substances, reduction of deposited waste quantities at landfills and depositing as inert waste as possible.

According to data there were, within the four year period between the year 2002 to the end of the year 2005 annually in the field of public sector, invested in public services infrastructure between 11.9 mio to 12.8 mio euros, representing between 99 to 95 % of the entire annually assessed environmental fee for depositing at not dangerous waste deposits, being public infrastructure. In this case it can be evaluated that by adopting tax, namely environmental fee the goal was achieved – use of collected funds for construction of those objects which will assure suitable solution of waste problematic. At industrial pollutants whose activity is also waste deposit management, by the end of the year 2004 successfulness of imprested tax for carrying out investments was at the end of 2004 only between 28% to 38% of assessed tax, from the year 2005 these funds are allocated directly to the state budget.

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