



Documentation Regional development instruments

derived from DIAMONT Database www.diamont-database.eu



This project has received
European Regional
Development Funding
through the INTERREG III B
Community Initiative



Federal Ministry for the
Environment, Nature Conservation
and Nuclear Safety



Bavarian State
Ministry of the
Environment,
Public Health
and Consumer
Protection

Interreg III B

General Data	
Name of instrument:	Municipal Waste collection Tax (TARSU - Tassa sui rifiuti solidi urbani)
Country / region:	IT
Spatial level:	local
Type:	Economic instruments
Subtype:	Consumptive fees
Description:	First introduced in 1993, it has become a major source of income for Italian municipalities. It is calculated based on the surface of residential/commercial/etc. units (since they host activities which supposedly produce urban waste). Broad autonomy is granted to Municipalities as regards fiscal, financial, regulatory and accounting aspects. As stated by subsequent National Law no. 22/1997, TARSU should evolve into TIA (Environmental Hygiene Fee) which has to cover completely the cost of urban waste collection and disposal/treatment.
General objectives:	Priority call for municipalities to contribute to environmental management. Re-introduction of some elements of fiscal independency for local governments. Ensure efficient waste management. Since 1997, ensure implementation of "the polluter pays" principle.
General Objectives keywords:	Efficient Waste Management ; municipal budget ; "The Polluter Pays" Principle ;
Responsible:	Local authority/Municipal council
Stakeholder Involved:	others
Reference:	http://shop.sussidiario.it/scheda_spec.asp?id=7341&scat=111&tipo=8#top
General assessment of strength and weakness:	Strength: Being a local tax, collection should be eased and evasion minimized. Weakness: Waste Management efficiency generally remains poor throughout Italy. Evolution from TARSU into TIA has concerned very few municipalities so far, due to much higher amounts to be charged, and complex management requirements.
Metadata:	Date of entry: 2007/04/09 Contact: Ifuplan, Schleißheimer Str. 156, 80797 München
Implementation	
Legal status:	mandatory
Extension:	all municipalities
Type of monitoring:	Report basing on quantitative indicators
Assessment	

Relevance	
Status:	weak indirect relevance
Ranking:	1
Remark:	no direct steering effect for land ressource management
Acceptance	
Status:	-
Ranking:	0
Implementation	
Status:	-
Ranking:	5
Remark:	-
Feasibility	
Status:	Legislation, political will
Ranking:	4
Remark:	-
Effectiveness	
Status:	Direction of effect, type of effect, acceptability, perpetuity
Ranking:	4
Remark:	-