

Batumi Initiative on Green Economy (BIG-E)
Actions by Latvia

Country: Latvia, Ministry of Environmental Protection and Regional Development

Title:

Revision of the Natural Resource Tax system by including specific requirements on waste management

Focus area 4: Shift consumer behaviours towards sustainable consumption patterns

Description of the action: Review of existing tax policy with the aim to provide fiscal incentives to improve waste management and reduce landfilling, as well as enhance efficient use of resources and transition from natural resources to secondary materials. It is envisaged to set out clear provisions regarding the application of the Natural Resources Tax for waste management activities, in particular, disposal of hazardous and non-hazardous waste. It is planned to set the Natural Resources Tax for different subjects on such a level, which stimulates sorting and separate collection of waste, recycling, recovery and re-use, as well as encourage sustainable production and consumption patterns and use of secondary resources. For example, increase the tax for waste disposal in order to reduce landfilling.

Action's timeframe/milestones, as appropriate: 01.01.2017

Type of action: Legal, regulatory and policy instruments / Economy and fiscal instruments

Economic sectors: Waste management with economy-wide impact

Reference instruments and sources, as appropriate:

Environment Policy Guidelines of Latvia 2014-2020

National Plan on Waste Management for 2013-2020

Natural Resources Tax Law

Waste Management Law

Expected co-benefits and impact of the outcome: Increase of tax rate for waste disposal should reduce the volumes of waste landfilled. It will stimulate waste management companies and associations to switch to other more favourable waste treatment options, such as recycling or reuse. Moreover, this instrument should result in increase of separate waste collection and reduction of mixed (unsorted) waste volumes.

In addition, these measures aim at more sustainable production and consumption patterns, replacement of materials and products with environment friendly alternatives, replacement of natural resources by secondary resources, improved quality of secondary resources.

These measures will help in transition towards circular economy, where waste becomes a resource and returns back to the economy.

SDGs target(s) that the action may contribute to implement: 11 and 12

Implementation of Environmental Performance Review (EPR) recommendations, as appropriate: Implementation of voluntary commitments will even further enhance implementation of the EPR recommendations for Latvia¹. In particular, by decreasing amounts of landfilled waste, and by increase in proportions of recycled and recovered waste, as well as separate collection.

Objectively verifiable indicators, as appropriate:

- amount of waste collected per capita (tons per year);
- amount of landfilled non-hazardous waste (tons per year and percentage from waste collected);

¹ http://www.unece.org/fileadmin/DAM/env/epr/epr_studies/latvia.pdf

- amount of landfilled hazardous waste (tons per year);
- amount of recovered waste (tons per year).

Eurostat data available [here](#).

Partners: Ministry of Economics, Ministry of Finance, municipalities, waste management companies and associations (e.g. Latvian Waste Management Association, Latvian Association of Waste Management Companies), producer responsibility organisations, NGOs

Contact point:

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