

## The Packaging tax in Romania<sup>i</sup>

Author: Adina Nenicioiu (Denkstatt)

### Brief summary of the case

In Romania, the packaging tax (which aims to make producers responsible for the packaging waste they generate), is one of the most important environmental taxes in both economic and environmental terms. It was adopted for the first time in 2000 as an obligation for economic operators, included in the law on the Environmental Fund. According to this, all economic operators are responsible for the entire amount of packaging waste generated and for waste recovery from the market, including recycling and/or other types of recovery such as energy recovery. The legislative act has been repealed and modified several times, to improve the efficacy of the instrument and eliminate the incorrect interpretation of the law.

The first tax rate for packaging material, introduced in 2000, was ROL<sup>1</sup> 5,000/kg (approximately EUR 0.11/kg), applicable to economic operators (producers or importers) that place such materials on the national market. The rate applied to all packaging materials. This rate was replaced in 2005 with a contribution of RON 1/kg (EUR 0.22), and increased again in 2009 to RON 2/kg (EUR 0.45), a rate that remains valid until the time of writing of this case study. This financial obligation must be paid if the national recovery target set by law is not achieved by economic operators, aligned with their economic activities. Obligated economic operators are:

1. Economic operators who place on the national market packed goods (used internally in the production processes);
2. Producers of packaging materials; and
3. Service providers for over packing the individually packaged goods for resale / redistribution and for professionally packaging rented, in any form.

The financial obligation is payable on the amount of packaging between the target laid down in law and the achieved recovery rate per year (e.g. if a producer places 1000kg of packaging on the market, the recovery target is 60% (600kg) but they only recover 55%, (550kg) the producer must pay the tax on 5% (50kg) of their packaging). The percentage recovery target laid down in law can be achieved using recycling and/or energy recovery.

## 1 Description of the design, scope and effectiveness of the instrument

### 1.1 Design of the instrument

Romania has to comply with the requirements of EU Directive 94/62/EU regarding recycling rates targets for the recovery of packaging waste. A Government decision introduced the tax of EUR 0.45/kg of packaging placed on the national market, which is collected and administrated by the Environmental Fund. The same tax rate applies to all packaging materials. The financial obligation shall apply for the amount of packaging not recovered from the market compared with the amount placed on the market, if an economic operator fails to

---

<sup>1</sup> Old Romanian currency, leu (ROL) has been decommissioned. It was replaced by the new leu (RON) on July 1 2005. 10000 ROL are equivalent to 1 RON.

meet the 60% annual recovery target set by law. Each company may choose to manage the recovery of packaging individually or to transfer their responsibilities to an authorised economic operator, a Packaging Recovery Organisation (PRO). PROs such as Eco-Rom Ambalaje assume the obligations to achieve economic operators' waste packaging recovery targets by charging them a fee per kg of packaging for the whole amount put on the national market. The fee is less than the Environmental Fund tax (around EUR 0.025/Kg for plastic and cardboard waste), and is based on the actual total amount of packaging put on the market by the economic operators. The fees also vary according to the type of packaging material (plastic, metal, glass, wood, aluminium etc.). PROs use a pool of packaging waste collection and recycling contractors to carry out the achievement of the recovery targets. Each month the PRO's recycling or packaging collector partner must report on the recovered quantities and methods used for recovery of packaging wastes, per material.

The PROs must inform their member economic operators each month about the target achievement in their own collection system and the packaging waste amount to be reported to the National System, to calculate the annual financial obligation of economic operator. Payment for the environmental tax due for the year is made annually in January for the year just passed. An economic operator's annual financial obligation depends on the type of packaging waste and the recovery rate they have achieved at the end of the year.

A specific ITC reporting instrument was developed by the Environmental Fund Administration to help economic operators to calculate and report their financial obligations to the Government, taking into account the effort with or without PROs.

In addition to the monthly declarations on the packaging recovery rate, every company must prepare annual statements by February, summarising all information previously declared about packaging waste in the past year and the forecast for packaging waste generation for the next year.

The annual packaging waste recovery targets set by law have changed over the years (see Table 1. The targets have remained the same since 2013.

Table 1 Packaging recovery and recycling targets in Romania for 2007-2013

<b>Annual recovery target *</b>	<b>Recycling target**</b>
<b>2005</b>	<b>22%</b>
<b>2006</b>	<b>32%</b>
<b>2007</b>	<b>34%</b>
<b>2008</b>	<b>40%</b>
<b>2009</b>	<b>45%</b>
<b>2010</b>	<b>48%</b>
<b>2011</b>	<b>53%</b>
<b>2012</b>	<b>57%</b>
<b>2013</b>	<b>60%</b>

\* Percentage recovered from the total amount placed on the market

\*\* Percentage of recycled material from the total weight of packaging materials placed on the market

The overall recovery target per year is broken down into recycling targets per material. The recycling targets per material are those set out in the EU Packaging and Packaging Waste Directive:

- a) **60%** by weight **for glass**;
- b) **60%** by weight **for paper/cardboard**;
- c) **50%** by weight **for metal**;
- d) **15%** by weight **for wood**;
- e) **22.5%** by weight **for plastics**, considering only material that is recycled plastic.

## 1.2 Drivers and barriers of the instrument

The Environmental Fund was founded in 2000 as an economic and financial instrument to support the implementation of priority environmental protection projects included in the National Environmental Action Plan. After 2005 the role of the Environmental Fund was extended as an instrument to achieve EU objectives on the environment and climate change. From the total of 10 environmental taxes introduced by Emergency Ordinance no.196/2005, the packaging tax was the most important in both economic and environmental terms. The law was modified several times, and new environmental taxes have also been introduced. The total revenues from these taxes is used to finance different environmental protection projects and also for the functioning of the Environmental Fund Administration. In 2015, EUR 111.6 million was used to finance environmental protection projects<sup>2</sup>).

**The main driver for the instrument** was the obligation for Romania to comply with the EU Packaging and Packaging Waste Directive. Most unrecovered packaging waste is largely disposed of in landfills (e.g. around 9,000 tonnes of packaging material placed on the Romanian market in 2015 was not recovered, according to the Environmental Fund Administration). Thus, the Environmental Minister together with other stakeholders and government bodies (NGOs, Local Administration, Environmental Agency and Environmental Guard) wanted to mitigate the risks of disposal by landfill by enforcing the recycling/recovery of packaging and waste packaging through the creation of the packaging tax.

**A key barrier to the success of this instrument** has been that some of the PROs, assigned by the Environment Minister, have not achieved the recycling targets set up by law, due to improper management of packaging waste (poor internal systems, poor monitoring and poor or misleading reporting). The PRO reporting system was not centralised, to avoid double counting, thus some recyclers and collectors reported their packaging waste twice to different PROs, to receive the Eco-bonus given by PROs to their contractors. This issue of double counting was raised during the interviews with recycling companies carried out for this case study.

Additionally, there were many ambiguities with the packaging tax, allowing for many interpretations by economic operators. Subsequent changes in the law have tried to align the specific requirements to create a comprehensive understanding of requirements and to avoid risks of misinterpretation. One of the most important interpretation was the misunderstanding on what the `waste collector` and `waste recycler` mean in the law requirements, and if the amount of packaging waste disposed with a collector can be

---

<sup>2</sup> List of ongoing funded projects in 2016 available at [http://afm.ro/proiecte\\_in\\_derulare.php](http://afm.ro/proiecte_in_derulare.php)

considered recycled or not. Nowadays this aspect was solved by the `Recycling certificates` which are given for the quantity of waste recycled. The certificates are handed out only for quantities and types of waste which are really recycled in recycling companies.

Another interpretation was that having contract with PROs will lead to recycling target achievement at the end of the year, due to contractual agreements, avoiding in this way other type of financial obligation toward the packaging waste.

In 2015 the Environmental Fund Administration conducted tax audits on PROs to verify the process and the fulfilment of the packaging waste recovery and recycling targets. It was found that in 2014 six licensed PROs falsely declared that they had met the minimum targets. If the due tax obligations have not been paid to the Environmental Fund, this would result in RON 167,938,548 (over EUR 37 million) of missing revenue (Economica, 2016).

As a result of intensive audits and identified gaps in reporting, the operating licences for some PROs were cancelled and they were fined. As a consequence, in May 2016 (within Order no. 932) the requirements for authorising and licensing PROs have been amended.

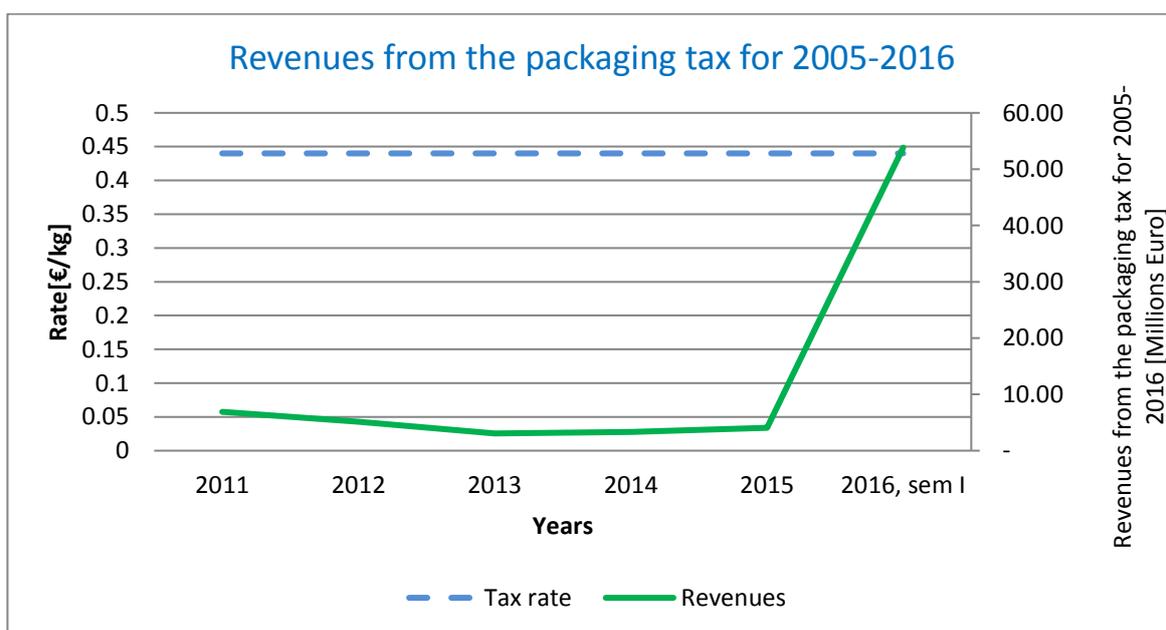
### 1.3 Revenue collection and use

According to Emergency Ordinance no.196 from 2005, all packaging taxes payable by economic operators are collected by the Environmental Fund Administration.

#### Revenues

The Environmental Fund Administration establishes and approves an annual budget with estimated revenues from all taxes that it will collect during the coming year. This is approved yearly by the Government. The administration budget forecast is mainly based on the revenue collected in the previous year and on forecasting reporting by economic operators. Figure 1 shows the varying revenues from the packaging tax from 2011-2016 (1<sup>st</sup> semester).

**Figure 1: Total revenues from the packaging tax for 2011-2016**



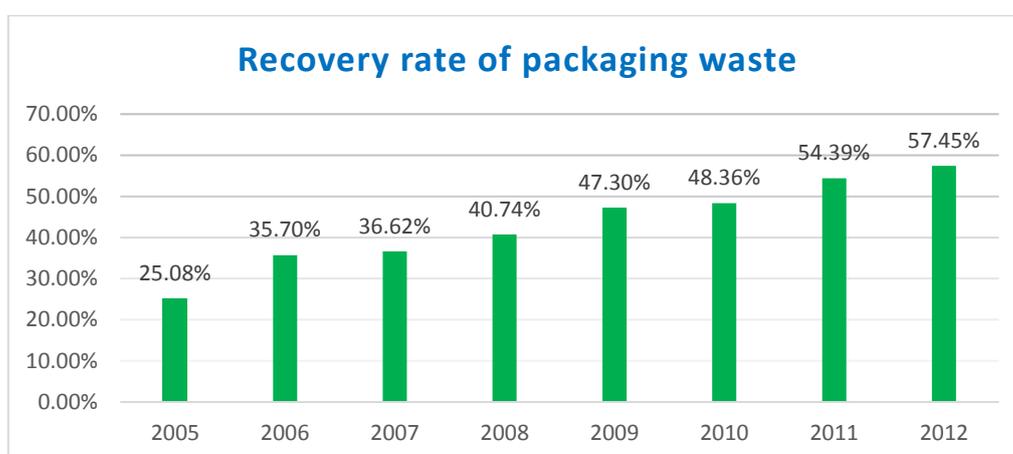
Source: Environmental Fund Administration, 2016

The spike in revenues in the 1<sup>st</sup> semester of 2016 was due to payments from economic operators for the gaps in reporting in 2014 and 2015, due to inefficient and inaccurate reporting of some PROs who falsely declared they met the recycling and recovery targets.

The Environmental Fund Administration president declared that: ‘During the period between 1 January and 12 April 2016, the amount collected to the Environmental Fund, charging RON 2kg, payable by economic operators who place packaged goods on the domestic market, were RON 202 million [over EUR 45 million]’ (Environmental Fund President, 2016).

In Romania, packaging waste recovery has significantly increased since 2005, as shown in Figure 2.

**Figure 2: Recovery rates of packaging waste in Romania during the period 2005-2012**



Source of data: Eurostat (2014)

\* No information available for 2013 and 2014

### Use of the Environmental funds

Part of the revenues collected by the Environmental Fund Administration are oriented to financing environmental protection and climate change projects. Revenues from the packaging tax are not specifically earmarked for waste management projects. The budget is allocated from the overall operational income to the Administration and approved by the Government. The table below shows the annual approved Government budgets for financing waste management projects.

**Table 1: Annual financing for waste management projects (including packaging waste)**

Year	Funding by the Environmental Fund (EUR million)	Percentage of Environmental Fund invested in waste management projects
2005	29.75	37.05%
2006	15.63	14.02%
2007	22.47	16.46%
2008	26.72	16.15%
2009	57.30	33.02%
2010	25.10	5.21%
2011	49.93	8.32%
2012	9.24	6.21%

2013	22.75	16.30%
2014	33.71	17.00%
2015	13.48	5.54%
2016	26.97	14.35%

Source: Environmental Fund Administration, 2016

\*The amounts are budgetary projections and not the actual receipts.

#### 1.4 Environmental impacts and effectiveness

Between 2005 and 2012, the total amount of packaging waste generated decreased (see Figure 3). This was due to economic operators deciding to replace part of the single use packaging with tertiary packaging, due to financial obligations and environmental impacts as a whole. Except for 2006, after introducing the new packaging tax rate of EUR 0.44/kg, the trend in packaging waste generation has decreased, even though the industry was continuously growing in some areas of Romania. The packaging waste recovery rate increasing trend of packaging waste recovery rate increased from 25% to 57.45% over the same period (see figure 4).

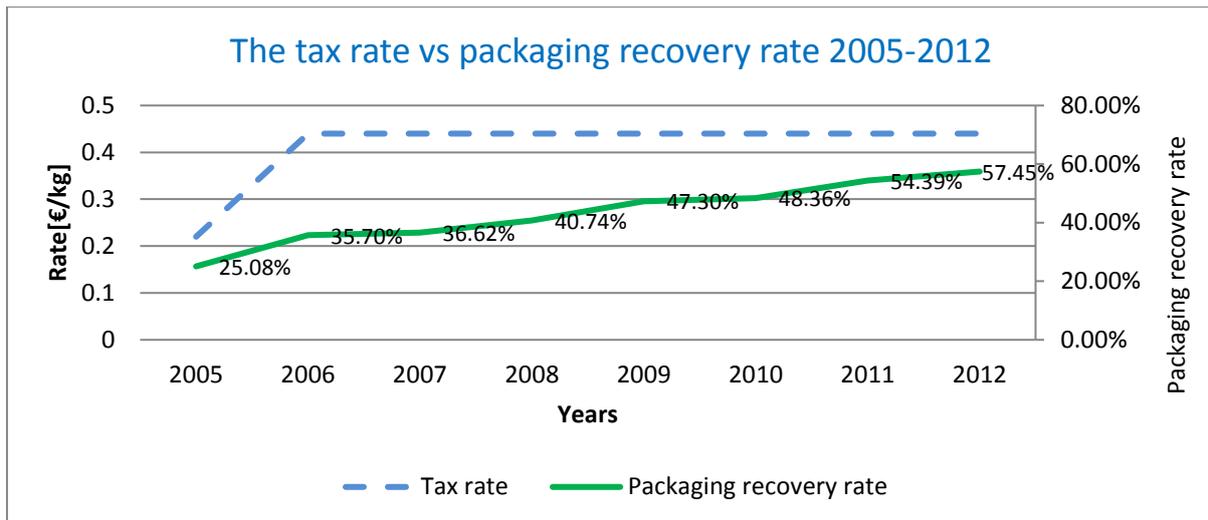
**Figure 3. Quantity of packaging waste generated in Romania during the period 2005-2012**



Source of data: Eurostat (2014)

\* No information available for 2013 and 2014

**Figure 4: The trend of tax rate vs packaging recovery rate in Romania**



Source: Eurostat (2014), AFM (2016)

The packaging tax has had a positive impact in terms of increasing the rate of waste recycling nationally, encouraging the establishment of waste collection companies and also facilitating the recycling processes. The **environmental impacts** of the tax include the following (Eco-Social, 2011):

- The reduction of greenhouse gas emissions and energy savings resulting from substituting virgin raw material, needed to produce other new packaging, with recycled packaging materials;
- Decreasing the amount of packaging waste disposed of in landfill;
- Creation of green jobs;
- Creation of social enterprises for waste collection and recycling;
- A better structured packaging collection process in urban areas; and
- Avoiding uncontrolled burning of waste packaging, especially in rural areas.

**Nevertheless, the environmental impact of the packaging tax is limited** due to the low rate of environmental taxes compared with other EU Member States (Romania has the lowest revenues from environmental taxes as percentage of GDP (see Table 2) (ECOPOLIS, 2011).

**Table 2: Percentage of GDP from total environmental taxes**

Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Percentage of GDP	1,98	1,92	2,04	1,75	1,86	2,09	1,93	1,98	2,05	2,42

Source: Eurostat (2014)

The Environmental Fund law entered into force in 2005, intended to address certain environmental impacts (including of packaging waste), but the ambiguity of the regulation led to improper interpretation and deficient application of the law, which has since been modified and clarified.

### 1.5 Other impacts

The application of the packaging tax has imposed additional costs on business, which had to be included in product prices. The most important event in terms of the impact of the tax on

economic operators was in 2016 when they had to pay huge amounts to the Environmental Fund due to misreporting by the PROs.

The enforcement of environmental taxes generates significant revenues at the national level which can be dispensed for projects that contribute to local development, which generate long term positive **social and economic impacts**. The allocation of funding to projects has been quite well shared out between Romanian regions, considering economic and social needs as well as the future long-term added value for city and community development.

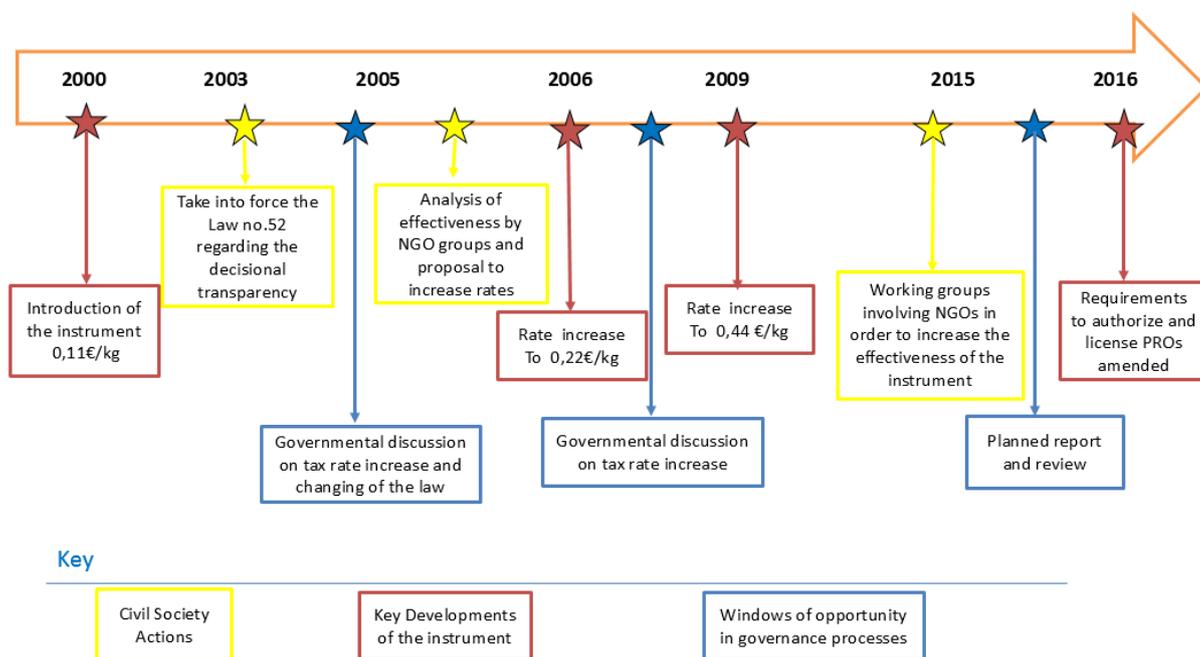
## 2 Stakeholder engagement

Law no.52 of 2003 lays out requirements for stakeholder involvement in new legislation, as described below:

1. **Identification of key stakeholders:** In the specific case of the Environmental fund legislation the key stakeholders were national institutions, representatives of the **Ministries** of Environment, Economy, Energy and Justice, **companies, NGOs, Universities, Public administrations** and the **PROs**.
2. **Evaluation phase.** The first evaluation phase consisted of national transposition of the EU Packaging Directive. The key stakeholders involved in the evaluation phase were: The Ministry of Environment, Environmental Protection Agencies, Environmental National Guard and Environmental Fund Administration. Subsequently the initial law 73/2000 was changed due to the findings of national reporting on environmental fund activities and some internal evaluations.
3. **Analysis phase.** After evaluation of the current status, discussions took place between the Ministry of Environment, the biggest companies and PROs focused on the changes and new rates of the tax.
4. **Draft preparation.** After the evaluation and analysis phases, the bill and the background note were prepared for the new legal document. These were published on the website of the Ministry of Environment for public consultation.
5. **Finalisation of the document.** Finally, the legal document was approved by the Government.

Based on the interviews carried out for this case study, some complaints and misunderstandings seem to have occurred during the development of the tax, but there was no stringent and/or organised opposition from stakeholders.

## Timeline of Key Developments in Packaging tax



6.

### 3 Windows of opportunity

**Policy formulation:** Authorities report annually on the achievement of packaging recovery targets and the effectiveness of the packaging tax. Corrective actions are foreseen if the instrument is working inefficiently, and specific actions are started to revise the instrument. According to a PRO stakeholder, a study is needed to identify specific data and costs for each type of packaging, because for some types of packaging raw materials are cheaper than recycled materials. Also, improvements in the collection infrastructure from individuals must be taken into account.

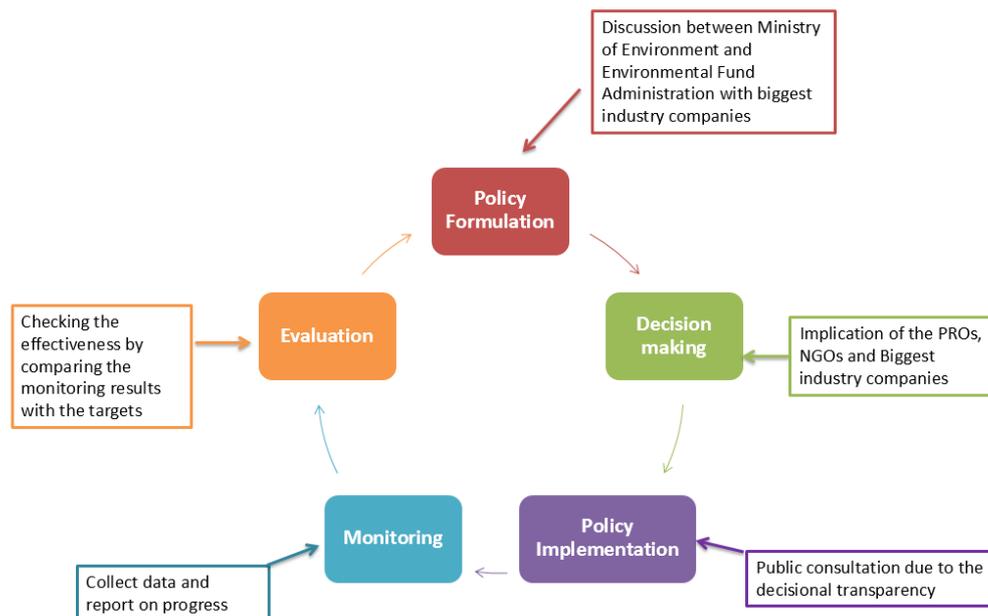
**Decision making:** The decision making process involves the Ministry of Environment, Water and Forests, Ministry of Regional Development and Public Administration, Ministry of Economy, Trade and Tourism, Ministry of Energy and Ministry of Finance. The biggest industry companies, NGOs and PROs were also included in the discussions.

**Policy Implementation:** During the implementation phase the instrument experienced several obstacles because of misunderstanding of the legal requirements, which generated various interpretations. However, even after several changes to the law, most of the obligations and principles are implemented in a very similar way as before. One window of opportunity during the implementation phase of the instrument may be to develop guidance to help companies to implement the instrument properly.

**Monitoring:** The instrument is monitored by the Environmental Fund Administration and data is analysed by the Ministry of Environment, Water and Forests. Many tax inspections are undertaken and there is close monitoring of the instrument’s implementation and effectiveness. Effective monitoring is carried out through regular audits of economic operators, checking the reporting and real accounting data.

**Evaluation:** The effectiveness of the instrument is currently verified by comparing the monitoring results and real data on recovery/recycling of packaging waste with the targets.

### Civil society engagement with packaging tax



## 4 Insights into future potential/reform

### 4.1 Actual planned reforms and stakeholder engagement

The packaging tax has been recently amended (June 2016) by the Emergency Ordinance no.39, therefore, there are no current plans for reforms. The emergency ordinance amends Article 9 (v), according to which a PRO has to pay the packaging tax if it does not achieve the national recovery target on behalf of its members. The current design of the instrument is now clearer and more accurate. However, economic operators are awaiting further guidance from the Environmental Fund Administration to confirm that they are properly implementing the instrument. The efficiency of the instrument is currently under evaluation.

### 4.2 Suggestions for future reforms – instrument design and civil society engagement

The following suggestions for future instrument design and civil society engagement could be considered:

1. Funds could be set aside for the purchase of newer, more efficient recycling equipment;
2. Economic operators would welcome a standard methodology for implementing legal requirements, e.g. for reporting;

3. Differentiation of fees for biodegradable packaging materials could be considered, to encourage the usage of such packaging;
4. Civil society could be more deeply engaged in further developments of the instrument through NGOs, clusters, federations;
5. According to ARIN Association, NGOs, have called for an increase in the rate of the packaging tax, to contribute to increasing the amount of packaging waste recycled and to motivate citizens to separate packaging waste. NGOs could support local and national governments e.g. to make waste more traceable, to implement tools such as 'pay as you throw' and to improve *deposit-refund systems* (especially for glass) and to support the recycling industry.
6. The financing of projects from the Environmental Fund budget should be more transparent. Clear criteria for project funding should be established and financing opportunities should be addressed promptly. Communication to stakeholders should be more open and new communication channels should be used to share information.

### 4.3 Suggestions for replicability

There are no suggestions at this moment for replicability due to the fact that the current version of the instrument was recently introduced and completed, and its effectiveness has not yet been clearly assessed.

## References

Centrul de resurse pentru participare publică (2007), *Există participare publică în România? Participarea publică între legislație și eficiență*, București.

[http://www.ce-re.ro/upload/Studiu\\_final.pdf](http://www.ce-re.ro/upload/Studiu_final.pdf)

Centrul pentru Politici Durabile Ecopolis (2011), *Analiza taxelor de mediu în România*, București.

<http://www.ecopolis.org.ro/files/Analiza%20taxelor%20de%20mediu%20in%20Romania.pdf>

Curentul Internațional (2016), *ONG-urile de mediu vor mărirea taxei pe ambalaje*. Curentul webpage.

<http://www.curentul.info/economic-financiar/13528-ongurile-de-mediu-vor-mariea-taxeii-la-ambalaje>

Accessed 07.09.2016

EC (2016), *Packaging waste statistics*, European Commission, Brussels.

[http://ec.europa.eu/eurostat/statistics-explained/index.php/Packaging\\_waste\\_statistics](http://ec.europa.eu/eurostat/statistics-explained/index.php/Packaging_waste_statistics)

Economica (2016) *Interviu cu președintele Fondului de Mediu: Avem în lucru un program pentru piste de biciclete și pentru parcuri*. Economica webpage.

[http://www.economica.net/interviu-cu-presedintele-fondului-de-mediu-avem-in-lucru-un-program-pentru-pistele-de-biciclete-si-pentru-parcuri\\_119264.html](http://www.economica.net/interviu-cu-presedintele-fondului-de-mediu-avem-in-lucru-un-program-pentru-pistele-de-biciclete-si-pentru-parcuri_119264.html) Accessed 08.09.2016

Economica (2016) *Prejudiciu de peste 37 mil. euro la Fondul de Mediu: Perchezitii la mai multe firme din București și Giurgiu.* Economica webpage.

[http://www.economica.net/prejudiciu-de-pestes-37-mil-euro-la-fondul-de-mediu-perchezitii-la-eco-rom-ambalaje\\_117119.html](http://www.economica.net/prejudiciu-de-pestes-37-mil-euro-la-fondul-de-mediu-perchezitii-la-eco-rom-ambalaje_117119.html) Accessed 06.09.2016

Eco-Social (2011) *raport privind piata muncii în domeniul gestiunii deșeurilor în România, pag. 45.* Bucuresti <http://salvatidelta.ro/wp-content/uploads/2011/01/RaportReciclare.pdf>

Legestart (2014) *Fondul pentru mediu: obligațiile intrate în vigoare de la 1 ianuarie și alte noutăți.* Legestart webpage.

<http://legestart.ro/fondul-pentru-mediu-obligatiile-intrate-in-vigoare-de-la-1-ianuarie-si-alte-noutati/> Accessed 06.09.2016

Ministerul mediului, apelor și pădurilor (2005), *Bugetul de venituri și cheltuieli al fondului pentru mediu pentru anul 2005*, Ministerul mediului, apelor și pădurilor, București.

[http://afm.ro/main/informatii\\_publice/bvc/bvc\\_2005.pdf](http://afm.ro/main/informatii_publice/bvc/bvc_2005.pdf)

Ministerul mediului, apelor și pădurilor (2006), *Bugetul de venituri și cheltuieli al fondului pentru mediu pentru anul 2006*, Ministerul mediului, apelor și pădurilor, București.

[http://afm.ro/main/informatii\\_publice/bvc/bvc\\_2006.pdf](http://afm.ro/main/informatii_publice/bvc/bvc_2006.pdf)

Ministerul mediului, apelor și pădurilor (2007), *ORDIN nr. 1648 din 22 noiembrie 2007 privind aprobarea bugetului de venituri și cheltuieli rectificat pe anul 2007 al Administrației Fondului pentru Mediu*, Ministerul mediului, apelor și pădurilor, București.

[http://afm.ro/main/informatii\\_publice/bvc/2007/ordin1648-2007-rectificare\\_bvc\\_2007\\_afm.pdf](http://afm.ro/main/informatii_publice/bvc/2007/ordin1648-2007-rectificare_bvc_2007_afm.pdf)

Ministerul mediului, apelor și pădurilor (2008), *HOTĂRÂRE nr. 830 din 13 august 2008 privind aprobarea bugetului de venituri și cheltuieli rectificat pe anul 2008 al Fondului pentru mediu și al Administrației Fondului pentru Mediu*, Ministerul mediului, apelor și pădurilor, București.

[http://afm.ro/main/informatii\\_publice/bvc/2008/h830-2008.pdf](http://afm.ro/main/informatii_publice/bvc/2008/h830-2008.pdf)

Ministerul mediului, apelor și pădurilor (2009), *HOTĂRÂRE nr. 1561 din 9 decembrie 2009 privind aprobarea rectificării bugetului de venituri și cheltuieli pe anul 2009 al Fondului pentru mediu și al Administrației Fondului pentru Mediu*, Ministerul mediului, apelor și pădurilor, București.

[http://afm.ro/main/informatii\\_publice/bvc/2009/hotararea1561-2009.pdf](http://afm.ro/main/informatii_publice/bvc/2009/hotararea1561-2009.pdf)

Ministerul mediului, apelor și pădurilor (2010), *HOTĂRÂRE Nr. 1195 din 2 decembrie 2010 pentru modificarea anexelor nr. 1, 2 și 3 la Hotărârea Guvernului nr. 82/2010 privind aprobarea bugetului de venituri și cheltuieli pe anul 2010 al Fondului pentru mediu și al Administrației Fondului pentru Mediu, precum și a Listei programelor finanțate din Fondul pentru mediu în anul 2010*, Ministerul mediului, apelor și pădurilor, București.

[http://afm.ro/main/informatii\\_publice/bvc/2010/hotararea1195\\_2010.pdf](http://afm.ro/main/informatii_publice/bvc/2010/hotararea1195_2010.pdf)

Ministerul mediului, apelor și pădurilor (2011), *HOTĂRÂRE Nr. 1155 din 16 noiembrie 2011 pentru modificarea Hotărârii Guvernului nr. 117/2011 privind aprobarea bugetului de venituri*

*și cheltuieli pe anul 2011 al Fondului pentru mediu și al Administrației Fondului pentru Mediu, precum și a Listei programelor finanțate din Fondul pentru mediu în anul 2011, Ministerul mediului, apelor și pădurilor, București.*

[http://afm.ro/main/informatii\\_publice/bvc/2011/hotararea\\_1155\\_2011.pdf](http://afm.ro/main/informatii_publice/bvc/2011/hotararea_1155_2011.pdf)

*Ministerul mediului, apelor și pădurilor (2012), HOTĂRÂRE Nr. 136 din 13 martie 2012 privind aprobarea bugetului de venituri și cheltuieli pe anul 2012 al Fondului pentru mediu, al Administrației Fondului pentru Mediu, precum și a Listei proiectelor și programelor pentru protecția mediului finanțate din Fondul pentru mediu în anul 2012, Ministerul mediului, apelor și pădurilor, București.*

[http://afm.ro/main/informatii\\_publice/bvc/hotararea\\_136\\_2012-bvc\\_2012.pdf](http://afm.ro/main/informatii_publice/bvc/hotararea_136_2012-bvc_2012.pdf)

*Ministerul mediului, apelor și pădurilor (2013), Bugetul de venituri și cheltuieli al fondului pentru mediu pentru anul 2013, Ministerul mediului, apelor și pădurilor, București.*

[http://afm.ro/main/informatii\\_publice/bvc/2013/bvc\\_2013.pdf](http://afm.ro/main/informatii_publice/bvc/2013/bvc_2013.pdf)

*Ministerul mediului, apelor și pădurilor (2014), HOTĂRÂRE Nr. 128 din 26 februarie 2014 pentru aprobarea bugetului de venituri și cheltuieli pe anul 2014 al Fondului pentru mediu și al Administrației Fondului pentru Mediu, Ministerul mediului, apelor și pădurilor, București.*

[http://afm.ro/main/informatii\\_publice/bvc/2014/hg\\_128\\_2014.pdf](http://afm.ro/main/informatii_publice/bvc/2014/hg_128_2014.pdf)

*Ministerul mediului, apelor și pădurilor (2015), HOTĂRÂRE nr. 136 din 4 martie 2015 pentru aprobarea bugetului de venituri și cheltuieli pe anul 2015 al Fondului pentru mediu și al Administrației Fondului pentru Mediu, Ministerul mediului, apelor și pădurilor, București.*

[http://afm.ro/main/informatii\\_publice/bvc/2015/hg\\_136\\_2015.pdf](http://afm.ro/main/informatii_publice/bvc/2015/hg_136_2015.pdf)

*Ministerul mediului, apelor și pădurilor (2013), Ordonanță a Guvernului pentru modificarea și completarea unor prevederi din OUG nr. 196/2015 privind Fondul pentru mediu, Ministerul mediului, apelor și pădurilor, București.*

[http://www.mmediu.ro/app/webroot/uploads/files/2013-03-02\\_FUNDAMENTARE\\_OUG.pdf](http://www.mmediu.ro/app/webroot/uploads/files/2013-03-02_FUNDAMENTARE_OUG.pdf)

---

<sup>i</sup> This case study was prepared as part of the study 'Capacity building, programmatic development and communication in the field of environmental taxation and budgetary reform', carried out for DG Environment of the European Commission during 2016-2017 (European Commission Service Contract No 07.027729/2015/718767/SER/ENV.F.1) and led by the Institute for European Environmental Policy ([www.ieep.eu](http://www.ieep.eu)). This manuscript was completed in December 2016.