

Environmental Pollution Tax (for taxable products) in Lithuania¹

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Brief summary of the case

As of 22 January 2002 seven widely used products, which account for a large portion of the waste stream, were added to the Law on the Tax on Environmental Pollution of the Republic of Lithuania: tyres, accumulators, galvanic elements (batteries), fuel or oil filters, air intake filters, shock absorbers and mercury lamps. The tax was supposed to be the 'stick' leading to behaviour change by producers and importers, and to lead to initiatives to create more environmentally friendly products. The instrument was designed as a 'dual' system, i.e. with features of a tax and a producer responsibility scheme. No official evaluation of the effectiveness of the instrument has been done, but expert evaluation has revealed that the instrument for tyres, accumulators and galvanic elements (batteries) is considered to be only partly effective, whilst the instrument for fuel/oil filters, air intake filters and hydraulic (oil) shock absorbers is considered ineffective. The instruments have also had a relatively insignificant impact on improving the environment. Furthermore, there is a lack of transparency in how much money is actually collected from tax payers, and where it is spent.

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

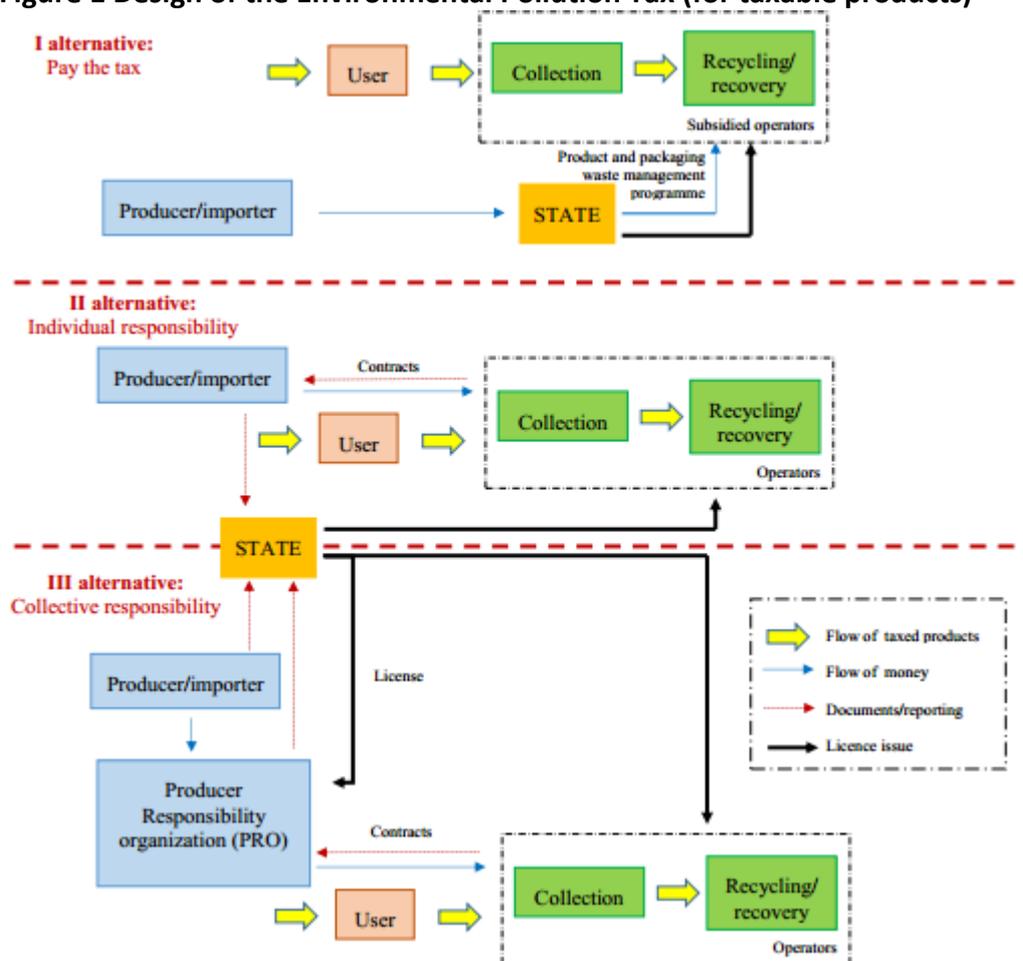
1.1 Design of the instrument

As of 22 January 2002 seven widely used non-essential products, accounting for a large portion of the waste stream, were added to the Law on the Tax on Environmental Pollution of the Republic of Lithuania (henceforth 'Law'). Taxes on these products were introduced to attempt to reduce the volume of waste (especially hazardous) and encourage producers and importers of taxable products (henceforth 'P/I') to organise collection and proper management of the associated waste, with the help of economic measures, and to encourage production of more environmentally friendly products. The tax was intended to generate funds to finance the waste management of taxable products and encourage P/I to take responsibility for that waste, i.e. introduction of the producer responsibility policy in practice (Šimėnas, 1999). The instrument was initiated after several fires at the biggest tyres storage facilities and numerous reported cases of hazardous waste from end-of-life vehicles being found abandoned in the environment as there were no financial means to fund these waste streams at the primary sources (e.g. vehicle inspection and repair workshops, garages, ELV dismantling companies).

The instrument was designed as a 'dual' system, with features of a tax and a producer responsibility scheme. P/I have several alternatives (see Figure 1):

- **I Alternative: Pay the Environmental Pollution Tax** for the taxable products (for more details see Scope of the instrument);
- **II Alternative: Organise individual collection** and proper treatment of waste resulting from their products, and therefore be exempt from the tax; or
- **III Alternative: Participate in a collective scheme**, i.e. delegate their responsibilities to licenced producer responsibility organisations (PROs).

Figure 1 Design of the Environmental Pollution Tax (for taxable products)



The tax is paid each calendar year by P/I, and administered by the Ministry of Environment (MoE), Environmental Protection Agency (EPA), Regional Environmental Protection Departments, and the State Tax Office. In theory, the division of tasks should be as follows. The Regional Environmental Protection Departments (REPD) shall consult private entities on how to calculate and pay the tax, and ensure they pay the tax. The EPA shall analyse annual reports from private entities on how many taxable products were put on the market, how much waste was collected, and whether targets were met. In the case of targets not being met or tax not being paid, the EPA shall inform the REPD. The MoE shall decide how to spend tax revenues. The State Tax Office shall collect the tax from private entities and inform the MoE of the revenues collected. In reality, however, the division of tasks between the four entities remains rather unclear.

Since its introduction, the tax is reduced according to the level of recovery/recycling achieved (P/I must provide documentation proving it has been recycled or used for energy recovery), e.g. under Alternative II and Alternative III, if P/I meets the full target, no tax is paid, if half of the target is met, half the amount of tax is paid. The waste recovery and recycling targets are shown in Table 1. Since 31 March 2005, legally exported waste (with the correct documentation) is also exempted (Seimas of Lithuania, 2005).

Table 1 Waste recovery and recycling targets for the taxable products

Nr.	Taxable product waste	Year (from)								
		2003	2004	2005	2006-2011	2012	2013	2014	2015	2016
1	Tyres	80								
2	Accumulators	80				25	30	35	40	45
3	Batteries (galvanic elements)	30	55	70	80					
recycling		recycling or other recovery								

Source: Lithuanian Government Decree For the approval of waste recycling and (or) recovery targets for waste resulting from taxable products and packaging (including relevant amendments)

Note: Achievement of target is calculated as follows: if P/I puts 100 kg of taxable product on the market within a year, the amount given in the table above (25-80 kg) shall be collected and recycled or recovered within the same year in order to be fully exempted from the tax.

It is worth noting that whilst designing the instrument, MoE did not fully and clearly communicate its main goal, leaving it open to interpretation by each interested party, and unclear whether the instrument is an environmental tax with some exemptions, or a producer responsibility scheme with the threat of a tax. In addition, no evaluation criteria were foreseen. Consequently, the instrument is perceived as vague and communication with interested parties was very limited, leading to significant difficulty in evaluating the effectiveness of the instrument.

1.2 Scope of the instrument

At its introduction, seven taxable products were included in the instrument's scope: new, restored and used tyres weighing more than 3 kg; accumulators; mercury lamps; galvanic elements (batteries); fuel or oil filters from internal combustion engines; air intake filters from internal combustion engines; and hydraulic (oil) shock absorbers. This list took into account the evaluation of Lithuanian waste experts, experience of other countries and EU requirements (Žukauskas, 2001). Mercury lamps were removed from the instrument's scope in 2007 to avoid double taxation. Some of the changes to the list of taxable products have been made mid-year, making it confusing for tax payers to calculate the amount of tax payable.

The progression of tax rates for each product is shown in Table 2. Whilst the rate for tyres and accumulators has not changed since the introduction of the tax, there have been significant changes for batteries (galvanic elements). The first change addressed ambiguity over whether the initial rate (4% of the wholesale price) should be calculated from the import or from the sales price, which had led to varying interpretations for different P/I and unfair competition. In 2004, tax payers paying 4% of the wholesale price paid respectively LTL 0.08/kg if calculated from the import price and LTL 0.12/kg if calculated from the sales price (EUR 0.02/kg and EUR 0.03/kg respectively). A new weight-based rate of EUR 144.81/t or EUR 0.14/kg, introduced in January 2007, was intended to ensure a fair tax burden on all taxpayers (Kazlauskas, 2010). Since the initial rate also failed to promote collection and management systems and increase collection and recycling rates, a much higher rate of EUR 2,896.20/t of batteries (galvanic elements) was introduced in January 2012 (Kundrotas, 2005). Tax payers found to have concealed any part of the amount of taxable product shall pay the double tariff for the concealed amount of taxable product. P/I are subject to fines if the tax is not paid on time.

Table 2 Tax rates for taxable products, 2002-2016

Nr.	Taxable products	Rate, EUR/t			
		From 2002-01-22	From 2007-01-01	From 2012-01-01	From 2015-01-01*
1	Tyres				
1.1.	New, Restored		86.89		86
1.2	Used		104.26		104
2	Accumulators		144.81		144
3	Batteries (galvanic elements)	4% of wholesale price	144.81	2,896.20	2,896

Note: * tariff has been rounded due to the introduction of the Euro

1.3 Drivers and barriers of the instrument

MoE prepared the initial draft Law. P/I opposed the introduction of the tax, particularly because Lithuania has almost no producers (manufacturers) and importers only want the lowest possible cost for waste treatment. After debate, the instrument was recognised by the Government as a real financial instrument to oblige importers to carry out the waste management of the products they put on the market. At that time, businesses had no real sense of social responsibility, but thanks to regular publicity public and business awareness of waste management continues to grow, and waste management responsibility/compliance schemes are becoming more and more a 'business as usual' practice rather than a burden.

1.4 Effectiveness of the instrument

No official evaluation of the effectiveness of the instrument has been done by competent responsible authorities (MoE, EPA, Environmental Protection Investment Fund). This section therefore looks at the effectiveness of the instrument in terms of: 1) whether the target for each taxed product has been met; 2) comparing the tax rate with waste management costs; and 3) comparing how many P/I choose to pay the tax and how many choose to take the steps to make them exempt. This is based only on official statistics and therefore does not take into account P/I who either avoid tax or do not organise proper waste collection and treatment for their taxable products. The percentage of waste recycled, recovered or exported for recycling or recovery is calculated from the amount of product put on the market. It should also be noted that the statistics provided by MoE EPA differ, e.g. MoE counts only data provided by P/I, while EPA incorporates information from waste management companies, resulting in higher figures.

1.4.1 Tyres

Waste recovery and recycling targets for tyres were met in all years since 2008, except 2014 when only 75.3% was reached (see Figure 2). This is because some P/I who chose individual compliance did not reach the target and paid tax instead. Between 2006 and 2014 an average of 88.9% of tyres were treated according to the set requirements. The target is therefore seen as achievable, but should not be raised as this would be technically infeasible.

Figure 3 Tyres: fulfilment of the target

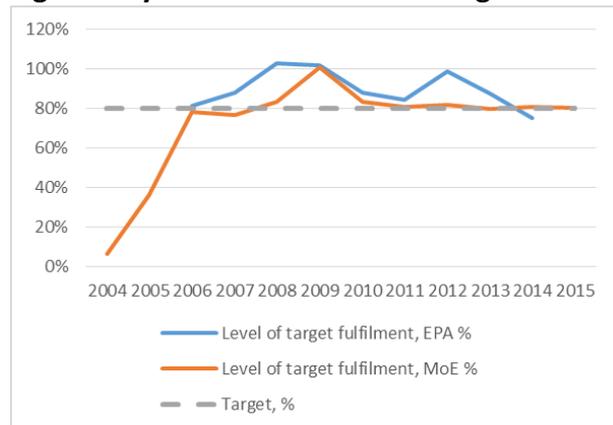


Figure 2 Tyres: waste management price vs Tax rate

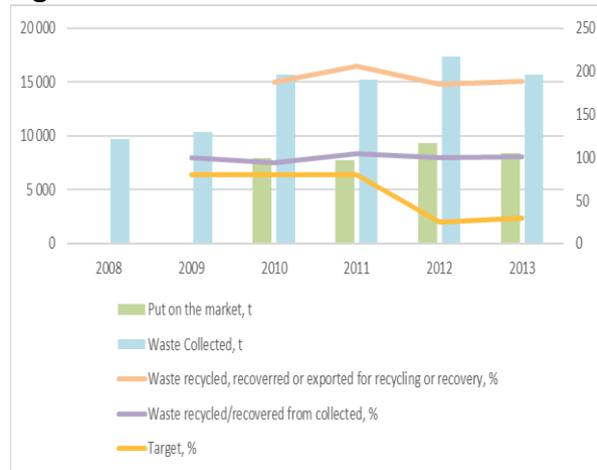


Source: PIO, 2016

Figure 2 shows no correlation between the tax rate for tyres and waste management costs. Waste agricultural and industrial tyres do not undergo proper treatment (because the cost of treatment is higher than the tax rate). Statistically the target for passenger and freight transport tyres is met whilst in practice it is observed that lots of waste tyres remain untreated. The instrument for tyres is therefore considered to be only partly effective.

1.4.2 Accumulators and batteries

Figure 4 Data on batteries and accumulators



Source: Environmental protection agency (2015)

Figure 4 shows that for the years 2010-14, twice as many batteries and accumulators were collected than were put on the market. This could be because due to the relatively high

price of waste lead accumulators they were collected in other countries and sold as collected in Lithuania to local waste management companies (i.e. illegally imported and not represented in the statistics), or because waste managers over-reported the amount of waste collected. Nevertheless, on average annually almost all batteries and accumulators collected are treated and recovery and recycling targets are exceeded. It should be noted that separate data for batteries and accumulators is not publically available, so it is not clear whether one of these two taxable products is collected more and 'compensates' for the other. It should also be noted that waste treatment data from different years is not directly comparable as different waste treatment methods are taken into account.

Figure 5 shows that the target for accumulators was fully met by P/I as of 2006. The decrease of target in 2012 (to meet the requirements of Directive 2006/66/EC) is therefore a step backwards in environmental terms. The target for galvanic elements (batteries) was not met in 2004-2011, only in 2012 when it was lowered (to meet the requirements of Directive 2006/66/EC) and the tax level was substantially raised, encouraging P/I to choose to meet the target rather than pay the tax. The spike of 20% in 2006 can be attributed to projects funded from the tax revenues. Another reason for not meeting the batteries targets in 2004-2011 could be the low tax rate compared with the waste management cost.

Figure 5 Batteries (galvanic elements) and accumulators: fulfilment of the target



Figure 6 shows that the tax rate for batteries was lower than the waste management cost in 2010-2014, meaning P/I preferred to pay the tax. This is not in line with the tax's objective. For accumulators, the tax rate was higher than the cost of waste management in 2010-2014, making waste management the preferred choice for P/I. This suggests that in the aggregated data on waste management/achievement of targets (see Figure 4) accumulators are likely to be compensating for batteries, meaning waste batteries remain a problematic waste stream.

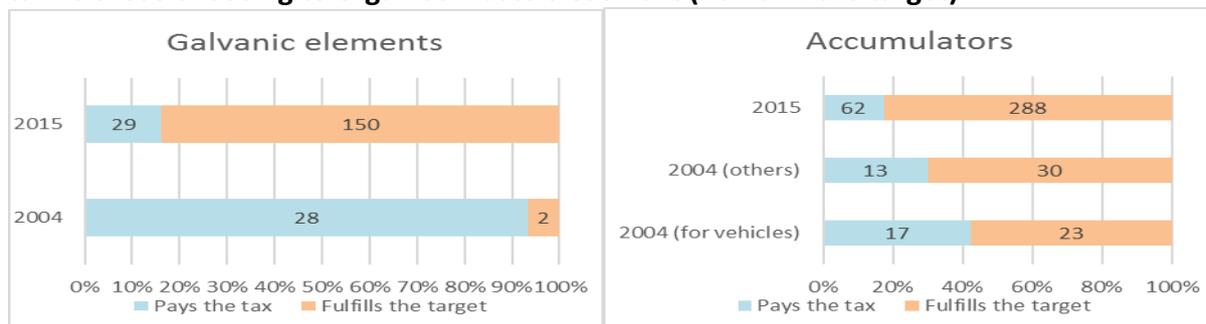
Figure 6 Batteries (galvanic elements) and accumulators: waste management price vs Tax rate



Source: PATVA, GIA, Elektronikos platintojų asociacija 2016

Figure 7 shows that much fewer P/I of galvanic elements (batteries) chose to pay the tax in 2015 (20%) compared to 2004 (95%), the most positive shift of all the taxable products. This is in line with the prime intention of the analysed instrument to encourage greater producer responsibility. For accumulators, a relatively small shift of P/I choice towards proper waste treatment (fulfilment of the target) is seen from 2004 (60-70%) to 2015 (80%). The instrument for accumulators and batteries is therefore considered to be partly effective.

Figure 7 Batteries (galvanic elements) and accumulators: producers/importers choosing tax vs those choosing to organise waste treatment (i.e. fulfil the target)

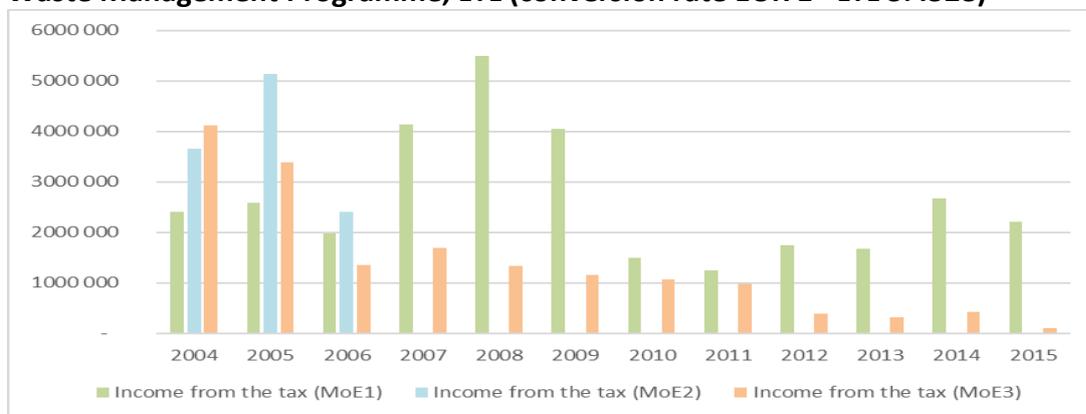


1.5 Revenue collection and use

Based on the amount of imported and sold taxable products, the annual revenue from this tax could be around EUR 2.6 million (EUR 1.59 million from tyres, EUR 0.81 million from accumulators, EUR 0.07 million from mercury lamps, EUR 0.08 million from batteries (galvanic elements), and EUR 0.05 million from oil filters from internal combustion engines) (Žukauskas, 2001). Since the amount of revenues is directly dependent on whether the tax payers collect and recycle their waste products, the collected tax shall decrease with the amount of collected and safely recycled/recovered or reused waste. Revenues from the environmental pollution tax go to the state budget. Initially, the revenues were supposed to be earmarked for the management of waste resulting from the taxable products through the Product and Packaging Waste Management Programme. Between 2004 and 2015, 70% of revenues were paid to local municipalities and used to finance measures planned in the Specific Municipal Environmental Support program, whilst 30% were paid to the state budget and used to administer the Lithuanian Environmental Investment Fund (LAAIF) and to finance the planned environmental investment projects. Since January 2016 the revenues

are used to fulfil the objectives set in the Waste management program, provided in the Waste Management Law. Revenues from fines incurred when the tax is not paid on time shall be used to fund: collection, sorting and recovery of taxable products and packaging waste; preparation, evaluation, implementation or support of chosen environmental investment projects for which the MoE sets priorities each year; and to promote the development and establishment of cleaner technologies (Budrienė & Silvestravičiūtė, 2015). Revenues earmarked for the Product and Packaging Waste Management Programme and administrated by MoE are shown in Figure 8. Several representatives from MoE provided different information on the revenues, so it is unclear how much was actually collected, suggesting a lack of transparency in how much money is actually collected and how it is spent.

Figure 8 Revenues from Environmental Pollution Tax and the Product and Packaging Waste Management Programme, LTL (conversion rate EUR 1= LTL 3.4528)



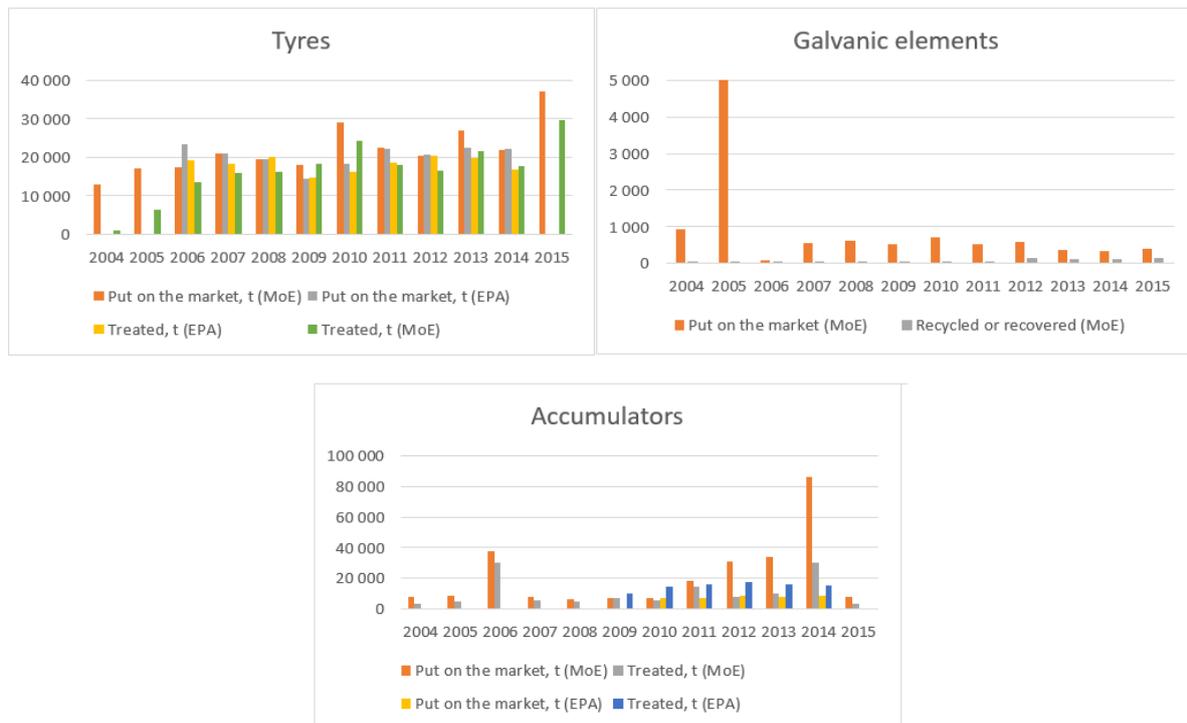
According to MoE reports, from 2006-2009 the Product and Packaging Waste Management Programme financed many projects, including: partial compensation of collection of waste tyres and their use for energy recovery, reimbursement of costs for the management of waste tyres, collection and treatment of household batteries (galvanic elements) and accumulators, collection and proper treatment of air filters, oil or fuel filters and shock absorbers, various public education projects, and various seminars for environmental inspectors.

1.6 Environmental impacts

Data on products put on the market is calculated differently than the waste resulting from those products, which makes the evaluation of the tax's environmental impact difficult. In addition, no statistical data is available for the period before introduction of the tax to 2004, which makes it impossible to compare the situation before and immediately after the introduction of the instrument. Figure 9, shows that the amount of **tyres** properly treated due to the instrument (MoE data) has increased over the years. However, the official data does not include the unregistered and uncontrolled import of used tyres or the amount of illegally dumped tyres, which is still a significant problem. The amount of **accumulators** properly treated (MoE data) has been relatively stable over the years. The exceptions of 2006 and 2014 can be attributed to errors/mis-reporting in the MoE data. The amount of properly treated batteries is very low (MoE data), and was almost 0 in 2004-2011, increasing slightly in 2012. This indicates a possibly high environmental impact of waste batteries. Additionally, According to the EPA (Ekokonsultacijos, 2012), waste automotive and industrial

accumulators are valuable, thus they tend to be purchased and not end up in landfills, whilst up to 100-120 tonnes of portable accumulators and batteries (galvanic elements) are estimated to be landfilled annually (all of which are suitable for recycling and/or recovery) due to the habit of households disposing of used batteries in their residual waste (up to 60%). This is in spite of the existence of separate collection schemes for batteries. It can therefore be concluded that the instrument has had a relatively insignificant environmental impact, albeit a positive one.

Figure 9 Amount of product put on the market vs waste treated, tonnes



1.7 Other impacts

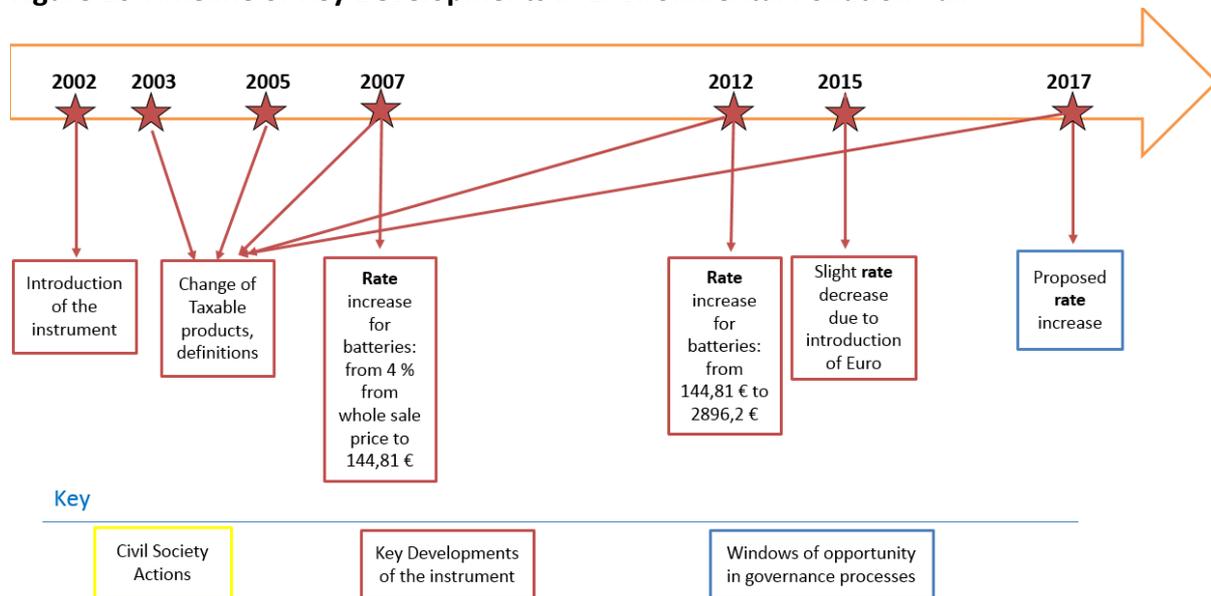
Prior to the introduction of the tax, calculations suggested that it could result in price increases of 2% for new tyres and 4-5% for accumulators, batteries (galvanic elements), if the costs of the tax were incorporated into the product price (Žukauskas, 2001). However, it has not been confirmed whether this happened. The introduction of the tax has led to additional funding for the recycling industry from the revenues for certificates on recycling/recovery of taxable products. Increased private capital investments in recycling and/or recovery technologies, leading to increased waste treatment capacities, can also be partly attributed to the instrument. Consequently some additional jobs have been created (although no data is available on how many) and more legal free waste collection points were established. Revenues from the Product and packaging waste management programme have also been used to support various environmental investment projects not necessarily related to the taxable products.

2 Stakeholder engagement

Before introduction of the instrument, a Working Group on Pollution Tax Law was created by the MoE, including representatives from Ministry of Economy, Ministry of Agriculture, Ministry of Finance, Lithuanian Association of Municipalities, Association of Environmental

Engineering, Lithuanian Communal Services, Waste Management Association and other institutions (Žukauskas, 2001). In 2016 a new Working Group has been formed by the MoE to analyse problems related to the treatment of ELVs and their parts (including taxable products), comprising representatives from the MoE, other ministries, PROs and waste treatment/management associations.

Figure 10 Timeline of Key Developments in Environmental Pollution Tax



Despite the formation of these Working Groups, however, there has been a minimal involvement of stakeholders, mainly because the tax was not associated with any EU Directive and because it was driven by environmental authorities and the waste management sector. It may be the case that the environmental authorities failed to adequately communicate the objective of the tax and its potential benefits. Importers and their PROs were passive. Documents around the introduction of the Law indicate that ‘citizens, NGOs, political parties and political organisations and other interested persons hadn’t submitted proposals for amendments’ (Budget and Finance Committee, 2000).

3 Windows of opportunity

Policy formulation: The policy was initiated by Environmental authorities and driven by the waste management sector. Importers resisted the tax and saw it as an additional burden to the business.

Decision-making: The Lithuanian decision-making processes regarding the amended tax in 2003, 2005, 2007, 2012 and 2015 involved a range of ministries (including Economy, Environment and Agriculture). P/I and environmental organizations were involved through meetings at the MoE. Expert committees have not been involved.

Policy implementation: During the implementation phase, changes resulted from fragmented proposals from stakeholders and the introduction of the Euro.

Monitoring and Evaluation: Mechanisms to monitor and evaluate the instrument are foreseen in the National waste management plan (2014-2020) but have not been

implemented yet. Various institutions collect and analyze data on separate elements. Foreseen changes are mostly related to the upcoming requirements of European directives. The waste management plan also foresees audits of collected revenues from various instruments and analysis of how efficiently they are used.

4 Insights into future potential/reform

4.1 Actual Planned reforms and stakeholder engagement

There is a proposal to change the taxable products. The changes include changing categories of tyres, accumulators and batteries. For tyres, this is proposed due to different treatment methods and costs for different tyre sizes. For accumulators and batteries, the change is suggested to comply with other national and EU legislation, namely harmonize the definitions used for taxable products and waste. However, no price justification is given in the proposal for new tax rates.

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

The authors of this case study make the following suggestions for reform:

- It would be preferable to introduce changes in the scope of taxable products, or rates, at the start of each taxable period, to avoid difficulties in calculating the tax payable;
- Undertake in depth statistical analysis of selected or all taxable products and their waste streams, as foreseen in the National Waste Management plan (2014-2020). Based on the results, adopt recycling/recovery targets and tax rates, e.g. if the targets are easily reached within five years (as in the case of tyres) they could be increased. If the targets are not reached and P/I chooses to pay the tax, significantly raise the tax rate to provide financial motivation for taxpayers to organise waste management;
- Find strategy how to force all importers including second-hand register in the Register of Producers and importers (free riders);
- Use revenues exclusively for the collection and management of waste from taxable products, without cross-subsidisation;
- Evaluate the effectiveness of public information and engagement campaigns;
- Systematically analyse environmental tax and its social, environmental and economic impact, and report the findings to stakeholders and the public;
- Introduce national waste codes for taxable products/waste, to enable the tax's impact to be assessed.
- It would also be useful to properly clarify the objective of the tax, to make sure that all parties know why it exists, what it is seeking to do, how its success can be measured (e.g. success criteria) etc.

4.3 Suggestions for replicability

No suggestions.

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