

Tax on Fluorinated Greenhouse Gases and Tax on Landfilling, Incineration and Co-incineration of Waste

TAX FIGURE	REGULATION CAPACITY	ALLOCATING FACTORS
<p>TAX ON FLUORINATED GREENHOUSE GASES</p>	<p>Filing and payment forms and payment deadlines</p>	<ul style="list-style-type: none"> • Manufacturing: Location in the PV of the establishment carrying out the activity. • Sales or deliveries by taxpayers authorised as warehousekeepers: territory where the activity is carried out. • Intra-Community Acquisition: Tax domicile of the taxpayer (or of the representative in the case of non-established taxpayers), except in the case of taxpayers authorised as warehouse keepers, in which case the territory where the activity is carried out shall be taken into account. • Irregular holding: location of the products at the time when the irregular holding is established.
<p>TAX ON LANDFILLING, INCINERATION AND CO-INCINERATION OF WASTE</p>	<p>Increase the rates of taxation within the same limits and under the same conditions as those in force in the Common Territory from time to time</p> <p>Filing and payment forms and payment deadlines</p>	<p>Location in the PV of the landfill or incineration or co-incineration plant to which the waste subject to the tax is delivered</p>