As a follow-up of its PAYT report, ACR+ would like to help its member [Utilitalia](http://www.utilitalia.it/) which is currently conducting an overview on the ways in which users pay for municipal waste management services in Europe.

We would be very grateful if you could provide the following information by 30 June 2016. Please send your reply by email to ambiente@utilitalia.it (putting info@acrplus.org in copy).

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|  In your country, for financing municipal waste management, is there an applied tax (e.g. property tax) or are utilities billed by usage rate (e.g. electricity bill)?   |
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| If a tax is applied, who collects it and how is it calculated? |
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| If a billed usage rate is used:-       is it calculated after careful measurement and assessment of the type and amount of waste collected by each user / client, or -       is it calculated by using presumptive waste production coefficients? In this case how are the coefficients modulated (e.g. as a function of the number of inhabitants for each household, the type of activities of non-domestic users, etc.)?-       is it a fixed rate linked to the cost for indivisible services which are not associated with MW generation (such as street sweeping and cleaning)? How is the cost for these services distributed among the different users (household and similar from commerce and industry)?  |
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| What VAT percentage is applied to the RATE/BILL or to the TAX, if any?  |
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All data collected will be made available to the participants of the survey.

Many thanks in advance for your possible support,

UTILITALIA & ACR+