



AJUNTAMENT DE CALVIÀ MALLORCA



Lorena Palicio Álvarez



Oci Qualitat i Medi Ambient





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OQM

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Triggering Community Renewable Energy through fiscal incentive in Spain

Tax allowances on local taxes in Calvià

Thank you for your attention

Renewable energy sources in Calvià, why?

Economic Reasons	Environmental reasons
<ul style="list-style-type: none">- Use its own energy sources- Dynamize local sector of RES- Improve the statistic image of the Municipality	<ul style="list-style-type: none">- Energy sustainability- Greenhouse gas emissions reduction- Implementation of commitments made<ul style="list-style-type: none">- Local Agenda 21- Covenant of Mayors

Calvià, Mallorca, Illes Balears, Spain



CAVIÀ ANE I NÈMERICI D'ANNI

CAVIÀ ANE I NÈMERICI D'ANNI										
2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
100	100	100	100	100	100	100	100	100	100	100



Triggering Community Renewable Energy through fiscal incentive in Spain

Tax allowances on local taxes in Calvià

Calvià, Mallorca, Illes Balears, Spain



SPAIN

BALEARIC ISLANDS

☀️ → 314 days per year

Surface area:
145,02 km²

CALVIÀ



Population:
50.363 hab.
(2014)



Tourist Municipality

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Tourist Municipality

Calvià, Mallorca, Illes Balears, Spain



Renewable energy sources in Calvià, why?

Economic Reasons



- Use its own energy sources
- Dynamize local sector of RES
- Improve the touristic image of the Municipality

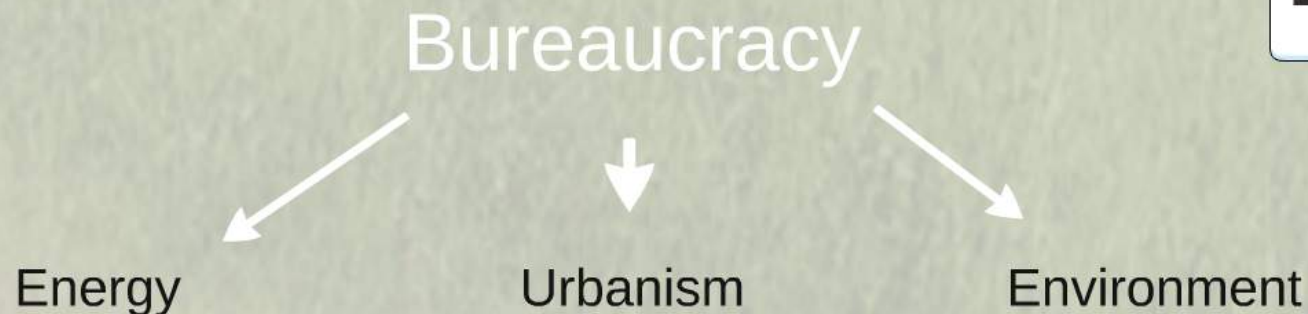
Environmental reasons



- Energy sustainability
- Greenhouse gas emissions reduction
- Implementation of commitments made
 - Local Agenda 21
 - Covenant of Mayors

Obstacles to renewable energy sources implementation

- Instalation and production costs are high
- Scattered legislation
- Unknown Incentives and grants
- Complicated administrative procedures



SUSTAINABLE ENERGY SOURCES INCENTIVES

LEGAL MEASURES

- Legislation
- Regime of sanctions applied to environmental infringements (Law 26/2007, of Environmental responsibility)
- Permits and licences

EXEMPLARY ROLE OF THE GOVERNMENT

- Renewable energy sources in municipal facilities
- Campaigns on environmental education
- Environmental awareness plans
- Every citizen or company adapt to change
- Active community participation

ECONOMIC INCENTIVES

- Public aid and subsidies, IDAE
- Bank loans,
- Insurance
- Support of Research and Development Project

TAX INCENTIVES

- Environmental taxes based on:
Polluter-pays principle
- Tax relief and tax benefit

TAX INCENTIVES

STATE TAXES

- IRPF (INCOME TAX)
- IS (CORPORATIVE TAX)
- IVA (VAT)
- ENVIRONMENTAL TAXES (EMISSIONS, WATER, ENERGY EFFICIENCY, WASTE, SUSTAINABILITY...)

PROVINCIAL TAXES

- ENVIRONMENTAL TAXES (EMISSIONS, WASTE, WATER, TRANSPORT, ...)

LOCAL TAXES

- MUNICIPAL FISCAL ORDINANCES
- MUNICIPAL CHARGES
- PUBLIC TARIFFS

FISCAL POLICY OF LOCAL GOVERNMENTS

MUNICIPAL FISCAL ORDINANCES IN SPAIN

TAXES: IBI (property tax), ICIO (buildings, installations and infrastructure), IVTM (motor vehicles), IAE (business tax).

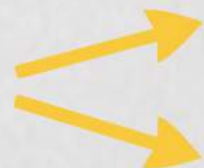
CHARGES AND TARIFFS: ORA (parking rate), LICENCIAS (licenses, permissions)

MATTERS WITHIN MUNICIPALITY COMPETENCE

SUSTAINABLE TRANSPORT



EDIFICATION

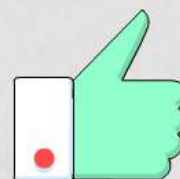


NEW BUILDINGS, FACILITIES



REHABILITATION & IMPROVEMENT

ENERGY EFFICIENCY



Motor Vehicles Tax (IVTM)

- Electric vehicles shall have the right to a discount of 75%.
- Hybrid vehicles shall have the right to a discount of 50%.

Buildings, installations and infrastructure Tax (ICIO)

- 95% reduction to buildings, installations and infrastructure that integrate renewable energy.

FISCAL ORDINANCES



Property Tax (IBI)

- Tax reduction to houses that install solar or photovoltaic panels.
- Graduated fees.

Business Activities Tax (IAE)

Tax reduction to:

- Companies which produced electricity for selfconsumption in their activities.
- Renewable energy companies.

MUNICIPAL CHARGES AND PUBLIC TARIFFS

Parking fee and urban road user charging.

TAX EXEMPTION TO ELECTRIC CARS.

Municipal Ordinance on Processing Town Planning Licences

100% reduction to projects that implement RES

Simplified procedures

Municipal charge on Processing Strategic environmental assessments or environmental impact assessments.

Tax exemption to projects that implement RES

Simplified procedures

Accompanying measures to implement RES in Calvià

LEGAL MEASURES

Calvià TOWN PLANNING OF LAND USE (Art. 4.38).
Compulsory installation of alternative energy systems in new buildings.

DISSEMINATE AND RAISE AWARENESS

HOGARES VERDES (GREEN HOUSES)



**HOGARES VERDES
de Calvià**



**ACCESIBLE ENVIROMENT LEGISLATION FROM THE
MUNICIPALITY WEBPAGE**

EXEMPLARY ROLE OF THE LOCAL GOVERNMENT

ENVIROMENTAL EDUCATION AT PUBLIC SCHOOLS

Exemplary role in Calvià facilities



Burning biomass boilers for heating public swimming pools

Pic. Santa Ponça Swimming pool



Solar panels on the roofs of public buildings

Pic. Local Police Building

Private initiatives in Calvià



Solar panels on houses and hotels



Private initiative at
an old landfill

Pic. Google Maps

CONCLUSIONS

How to guide fiscal policies to promote RES?

Using taxation as a definitive tool:

- intensify tax reductions and the "polluter pays principle"
- change energy-consuming behaviour of individual citizens and undertakings

PLUS

Financial aid to stimulate investment.

Simplify administrative and legal requirements.

Disseminate and raise awareness.



AJUNTAMENT DE CALVIÀ
MALLORCA

Lorena Palicio Álvarez
lpalicio@calvia.com

www.calvia.com

OQM
www.oqma.es



*Thank you for
your attention*

Budapest, 5 de mayo de 2015



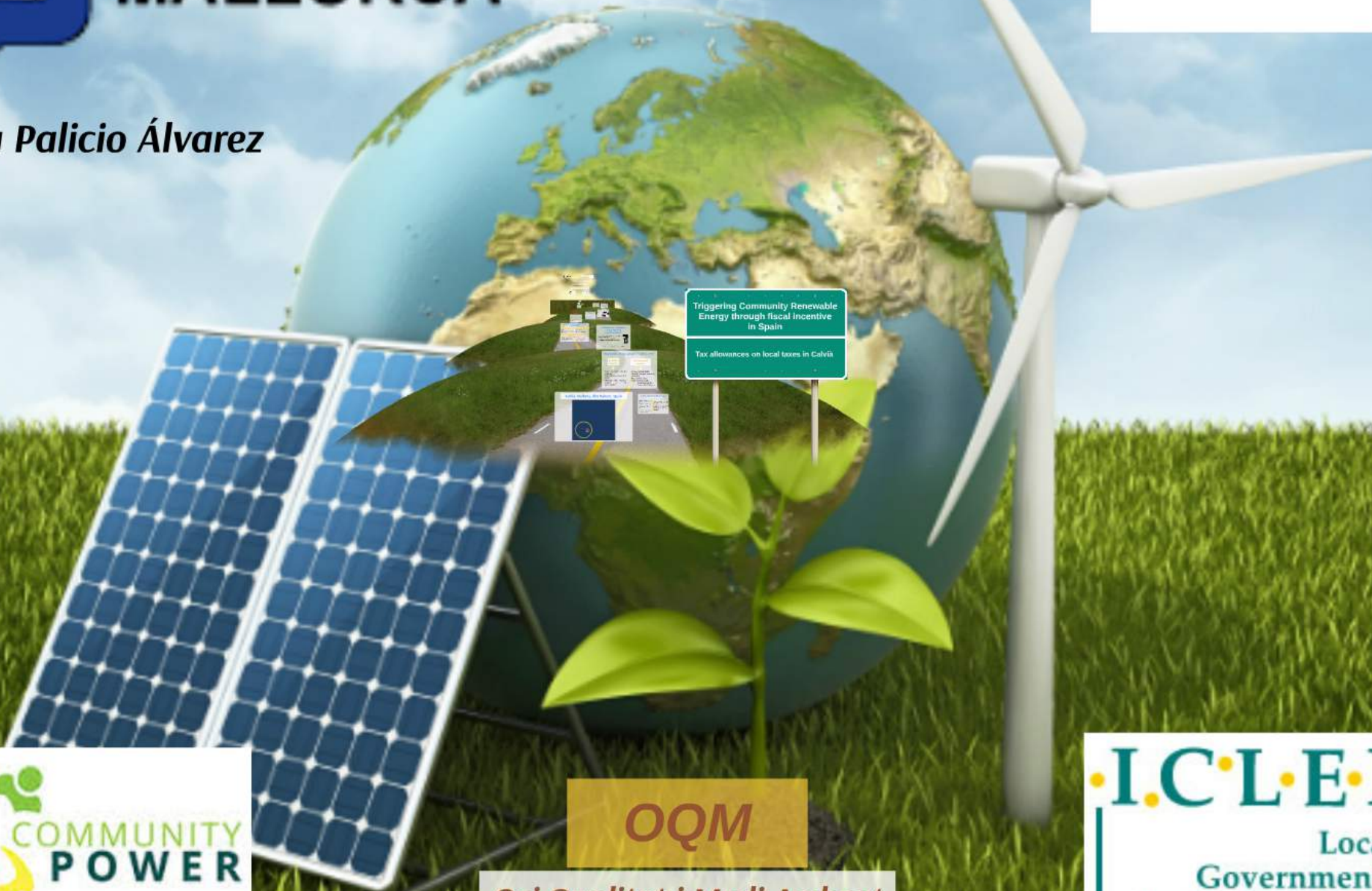
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