

Accounting and Sustainable Development: What of Tomorrow's Challenges?

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Abstract

Algeria has embedded environmental protection within its national development strategy by implementing an environmental taxation framework aimed at reducing waste generation and financing key environmental initiatives. This approach supports the broader objective of sustainable development. This study explores the central role of environmental taxes in fostering sustainable waste management, focusing on Algeria’s pathway to sustainability. Specifically, it investigates the efficacy of green tax collection mechanisms in Algeria amidst shifting environmental and economic dynamics. The findings reveal that while environmental taxes significantly reduce waste management costs and strengthen the financial resources of local communities, challenges such as tax evasion and legal loopholes hinder their optimal effectiveness.

Keywords: Environmental Taxation, Waste Management, Sustainable Development, Algeria.

1. Introduction

In recent decades, the world has witnessed remarkable civilizational and industrial advances coupled with demographic growth, significantly increasing the quantity and diversity of waste produced. This escalation is particularly pronounced in major industrial cities where economic globalization influences consumption patterns, leading to complex waste management challenges. In Algeria, increased waste generation and heightened environmental consciousness have prompted legislative actions aimed at improving waste management. These laws aim to reduce waste production and finance waste management efforts through environmental levies. These levies serve a dual purpose: they act as both a financial deterrent to waste production and an incentive for businesses to invest in environmentally friendly technologies.

The core question driving this research is:

How effective is environmental taxation for sustainable waste management and minimization in Algeria?

This study explores the multifaceted role of environmental taxes in encouraging sustainable practices and examines their efficacy in fostering significant environmental benefits. By analyzing the structure, implementation, and outcomes of environmental taxes, this research aims to provide a nuanced understanding of their impact on Algeria's waste management strategies and broader environmental policy initiatives.

2. What is Waste management?

The economic and social developments during the past years directly contributed to the increase and diversification of human requirements, which led to the rise in the amount of waste generated daily, its diversity, and the urgent need to follow scientific methods in managing it.

2.1. The concept of waste: Waste is all the residues of domestic, agricultural, industrial, and productive human activities disposed of in the soil, water, or air by consumers but may become of economic value to some producers and economic operators. Waste encompasses various types, such as food, medical, municipal solid, and hazardous waste, each requiring specific management approaches.¹ The waste hierarchy, including reduction, reuse, and recycling, is fundamental to waste management and achieving sustainability. Waste classification is crucial for identifying and separating different waste materials based on their characteristics,

such as composition, size, and shape.² The legal definition of waste has been a subject of concern, with issues such as the lack of context, asymmetrical treatment of waste holders and users, and ambiguity contributing to challenges in waste management. Waste prevention indicators and the allocation of legal responsibility for waste treatment have been highlighted as significant aspects of waste law. The perception and attitude of individuals, including farmers and urban residents, toward waste classification significantly influence their waste management behavior. Moreover, implementing waste classification policies and standards is crucial in promoting waste awareness and participation. The composition and abundance of waste, such as macroplastic waste, have been identified as significant factors contributing to environmental pollution. Furthermore, the reuse of waste for organic fertilizer production demonstrates the potential for waste to be repurposed and utilized in sustainable practices.³

2.2. Waste management mechanisms: Disposing waste in landfills is unsustainable, so treating waste is necessary to protect public health. Waste management is the process by which waste is collected, transported, and treated before any remaining residue is disposed of.

Collection and transportation: Collection is a process that aims to dispose of waste to ensure it does not accumulate. This stage is complex due to the different areas where waste is generated.⁴ It means picking up waste and collecting it to transport it to the place of sorting or treatment.⁵

The collection and transportation process requires appropriate equipment, such as containers and lift trucks, as well as cleaners and official bodies tasked with carrying it out.

A. Automatic sorting: Manual sorting stages have long been integrated into the work of waste sorting, but many jobs are today assigned to machines that operate in an automatic manner, where the machine performs the separation processes like a human being according to the same criteria related to the process, to achieve a set of advantages such as economy, speed, directness, reduction of labor positions, as well as better valuation of the sorted quantities.⁶

B. Waste Recycling (Recycling): Waste recycling is “the transformation of various materials or devices that are unsuitable for use or reuse in their intended form and that have no real material value and are sent to landfills into a new material or product.”⁷

Waste reduction and recycling are sustainable practices for all organizations, and the term recycling is often associated with the acronym 3Rs (reduce, reuse, recycle).⁸

c. Final disposal: This stage relates to the lowest level of the waste management ladder or the life cycle of waste and refers to waste that cannot be used through reuse, recycling, or energy valorization, and disposal techniques must take into account the nature of the different parts of the waste that will undergo treatment processes to change its characteristics and reduce its effects on the environment and public health, either through burial or technical landfill.

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3. Impacts of waste management on economic development: The valorization process contributes to transforming waste from worthless and harmful materials into valuable materials that can be utilized to achieve economic development as follows:

- Providing investment opportunities for capital owners by providing and creating conditions and factors for investment in waste recycling, as it achieves financial benefits and profits through small and medium enterprises and creative projects through start-ups.
- Reducing taxes and fees for organizations that process their waste.
- Contribute to achieving sustainable development by preserving natural resources from depletion and ensuring the rights of future generations to natural resources.
- Reducing the cost of waste disposal, as the price of a technical landfill pit in Algeria reaches 50 million dinars, and utilizing these funds in other investments that benefit the individual and society.
- Valorization of waste contributes to obtaining financial returns after its sale and reducing public and private spending on treating diseases resulting from waste.

- Covering part of the exploitation costs of the collection, transportation, removal, and treatment process.

4. The application of environmental taxation in the field of waste management in Algeria

The Algerian state has taken the initiative to adopt a strategy to influence the environmental situation and reduce pollution through the so-called environmental taxation, which is one of the most successful current means of protecting the environment, as taxes and tax incentives are one of its forms, and may be used as an incentive not to pollute again by searching for environmentally friendly technological means that contribute to reducing waste management expenses.

Environmental levies are a type of economic tool to address environmental issues. They are defined as the set of taxes and tax measures that impact the environment, including Taxes, fees, and incentives.

4.1. The concept of environmental taxation: Environmental tax is “a sum of money that the state collects from persons forcibly and definitively without compensation, to achieve public purposes.” It is also defined as “a compulsory financial obligation paid by an individual to the state or local public bodies definitively without direct return to him to enable the state to achieve its objectives.”¹⁰

We conclude from this definition that the green tax is a political tool aimed at controlling pollution, as emission fees work to reduce pollution and thus push individuals and companies to reduce emissions to avoid paying the tax.

4.2. Environmental taxes in Algerian law: Environmental taxation is one of the mechanisms or economic means adopted by the Algerian state to minimize the spread of waste in its forms, whether solid, liquid, or gaseous. The Algerian legislator has recognized the environmental tax in several environmental legislations related to waste management, including Law No. 01/19 on waste management, control, and removal, Law No. 03/10 on environmental protection in the framework of sustainable development, and some finance laws, and environmental taxes consist of several fees called by the 2002 inter-ministerial circular as environmental fees, which the state started to set, starting.

A. The fee for removing household waste (TEOM): The Algerian legislature gave the municipalities relative freedom to organize some ecological fees. As a

result of the small value imposed on the removal of household waste, waste removal services did not develop, and the municipalities were unable to develop methods of treating this waste, as they were limited to removing waste from urban areas and dumping it in the natural environment. Hence, the Finance Law of 2002¹¹ came to embody the polluter pays principle to address this situation, and the rates of these fees were determined as follows: (500 AD and 1 AD).¹²

- Between Dh500 and Dh1000 for each store with residential use.
- Between (1000 and 10,000 AD) for each shop with professional, commercial, artisanal, or similar use.
- Between AD 5000 and AD 200,000 for each land prepared for evaluation and trailers.
- Between AD 10,000 and AD 100,000 for each place of industrial, commercial, artisanal, or similar use that produces a quantity of waste that exceeds the abovementioned categories.

These fees are determined and applied at the level of each municipality by a decision of the President of the Municipal People's Council, based on the deliberation of the Municipal People's Council, and after consulting the opinion of the competent authority.¹³

B. Fuel tax: The fuel fee was newly established under Article 38 of the 2002 Finance Law, which sets its tariff at one dinar per liter of “premium” and “regular” gasoline containing lead. The fee is deducted and collected, as is the case with the fee on petroleum products. However, the 2007 Finance Law amended Article 38, reducing the fuel fee by setting the tariff for leaded gasoline to 0.10 AD/liter.¹⁴

C. Incentive fee to encourage the non-storage of particular and hazardous industrial waste: This fee was established under Article 203 of the 2002 Finance Law on special or hazardous industrial waste stored, the amount of which is set at 10,000 dirhams for each ton of waste stored, and this fee seeks to induce institutions not to store this type of waste, but this fee was uncollectible due to the delay in its collection if a period of three years was granted for the completion of disposal facilities starting from the date the implementation of the discharge facility project began.¹⁵

D. Incentive fee for not storing waste associated with treatment activities in hospitals and medical clinics: This fee was established under Article 204 of the Finance Law of 2000, and its reference price is set at 24,000 AD per ton, and the

weight in question is set according to the treatment capacities and patterns in each specific institution or by direct measurement, and three years are granted to hospitals and medical clinics to equip or acquire appropriate incineration equipment.

E. Supplementary charge on air pollution of industrial origin: This fee was established by the Finance Act 2002 under Article 205 of the Prevention of Air Pollution of Industrial Origin emitted more than the limit values. This fee is determined by reference to the level base rate established under the provisions of Article 54 of the Finance Act 2000 and from a multiplier factor between 1 and 5, depending on the percentage exceeding the limit values.

F. Supplementary charge on polluted water: In preparing the 2003 Finance Law, the government proposed a supplementary charge on water used industrially. The amount of the charge depends on the volume of water flowing and the pollution caused by the activity when it exceeds the limits of the values in the regulation in force.

In the presentation accompanying the draft Finance Law, the government explained its reasons for proposing the fee, which is mainly due to the volume of polluted industrial water flowing annually into the natural environment, which is estimated at 120 million cubic meters, and the fact that only 10% of it is treated before discharge. The aim of establishing this fee is to force industrial units to change their behavior and include environmental concerns in the investments they intend to make. ¹⁶

This fee is determined by reference to the revised fee applicable to polluting activities (Article 54 of the Finance Law 2000), with a multiplier factor from 1 to 5 depending on the percentage exceeding the specified values. The provisions of this article are left to regulation, which has not been issued.

G. Levy on new rubber tires: Article 60 of the 2006 Finance Law contains provisions aimed at combating environmental pollution, including Article 60, which establishes a fee on new rubber tires, whether imported or locally produced, and this fee is determined as follows:

- 10 AD on rubber tires for heavy vehicles.
- 5 AD on rubber tires for light vehicles.

This fee is directed to finance the disposal of these tires and bear the burden of introducing them into the ecological industry. When rubber tires expire, they become waste that is difficult to dispose of because it requires advanced technologies, especially in the absence of specialized facilities.

H. Drawing on oils and lubricating greases: In addition to the fee on new rubber tires, the Finance Law for 2006 introduced a fee on oils and their preparations in Article 61. This fee is estimated at 12,500 AD for every ton imported or produced on the national territory because these oils generate used oils.¹⁷

5. The reality of environmental taxation in Algeria

5.1. Financial analysis of waste management systems in Algeria: The government finances waste management systems in Algeria. The Ministry of Environment provides financial and logistical support to the Municipal Popular Council by granting annual subsidies. The amount reserved for urban waste management is vast, as the Municipal Popular Council is responsible for waste management at the local level from the financial and operational point of view.

Law No. 19/01 on waste management imposes the collection of taxes and fees in favor of local communities, and the (TEOM)* tax for the removal of urban waste was created under Article 30 of the Finance Law of 1993 and was revised in 1997 and 2000, and in 2001 Law 01/21 on the Finance Law of 2002 introduced significant changes related to the tax for the collection of household waste, especially the reassessment of the levels of this tax, and the “TEOM” has seen increases through various funding laws, where the latest increase was introduced by the Finance Law of 2020. The following table shows the evolution of the TEOM scale by taxpayer category between 2015 and 2020.

Table (1): Evolution of the TEOM scale by taxpayer category: DinarDZD.

Categories	The year 2015	The year 2020
Places for residential use	1500 – 1000	2000 – 1500
Places for professional, commercial, craft, and similar use	12000 – 3000	14000 – 4000
Camping and caravan sites	23000 – 8000	25000 – 10000
Large industrial and commercial units	130000 – 20000	132000 – 22000

Source : Rapport AND sur la gestion des déchets 2020,p21.

The table shows that taxes increased in 2020 compared to 2015 and are lower in residential areas than in industrial and commercial areas due to population growth and Algeria's high waste management costs. Urban waste management is financed from the general budget of municipalities, which is provided through direct and indirect taxation, municipal self-financing, and governmental support.

The most important economic benefit of the tax is its contribution to the financing of waste management for local authorities, as it is a practical and sustainable way to finance waste management.

It should be noted that the category of households and shops is estimated at 32 billion dinars/year. In comparison, current management costs amount to 58 billion dinars/year, i.e., the TEOM contribution supplies 55% of the costs of household waste management in Algeria.

Figure 1: TEOM's contribution to urban waste management expenses.

26.13 billion dinars

- Local Authority Expenses

32.16 billion dinars annually

- National TEOM Base

Source: Report on the state of waste management in Algeria for 2020, National Waste Agency, p. 22.

Despite the importance of this tax, the coverage is still shallow and below expectations, as local authorities, in the absence of the tax on waste removal, benefit from their budgetary allocations to finance the entire waste management chain, mainly due to the lack of transfer of responsibility for the administration of this tax in favor of municipalities (in matters of coverage, liquidation, waiver as stipulated in Article 12 of the 2020 Finance Law). It should be noted that municipalities have not implemented the measures introduced by this article, which also states that the transfer of responsibility should be done within a maximum of 3 years from 2002). It should be noted that the municipalities have not implemented this article.

Consequently, due to the lack of application texts regarding the practical methods that allow the transfer of tax collection by the tax inspectorates to the municipalities, this article must be reviewed so that the municipal services can fully fulfill their role in covering TEOM.

5.2. The impact of the informal waste recycling sector on tax collection in Algeria: According to the tax criterion, 2/3 of employers and self-employed evaded taxes in 2010. Assuming that the informal waste recovery sector includes 100,000 working people, that the monthly income is 3,000 AD/per capita, and that the income tax (IRG) is 2,500 AD per month per capita or 30,000 AD per year per capita, a total of 600,000,000 AD of tax revenues are evaded. Another tax that evades the tax authority is the tax on professional activity (TAP), set at 2% of the gross amount of professional receipts or turnover, excluding VAT, realized during the year.

5.3. Collection of environmental taxes in the Wilaya of Blida: The importance of environmental levies of all kinds is emphasized as a tool to protect the

environment and, at the same time, to consolidate the global principle of polluter=payer, as well as a financial source to deal with the deficit recorded in most municipalities, especially in the management of household waste, by Law No. 01-21 dated 22/12/2001 containing the Finance Law for the year 2002, and environmental fees (mentioned earlier) were established to reduce environmental pollution and contribute to the optimal management of waste.

The Environment Directorate plays a significant role in protecting the environment from waste, continually seeks to help municipalities find solutions related to waste management, and encourages everything that achieves sustainability in this field. The Environment Directorate's competence in waste management came through Executive Decree No. 03- 234 dated December 17, 2003. It also determines the value of the tax base by preparing a map of pollution sources and a list of establishments classified by addresses and categories, and in coordination with the various municipalities and bodies in the wilayah of Blida, the Environment Directorate of the Blida Governorate counted 2507 classified establishments until 2021, including 1378 declared by the city, and counted, for example, the amount of particular waste and particular hazardous waste declared by some industrial units during 2021:

- Liquid waste: 30,000 L/year.
- Solid waste: 1150 tons/year.
- Out-of-service electrical equipment containing hazardous oils.
- Recoverable waste quantities: 10,500 tons/year (quantities declared by private enterprises and the state public institution for managing the technical landfill centers of the wilaya of Blida).
- Medical waste: Disposed at the level of each health unit by incineration, while treated waste is estimated at 1900 tons/year.

Table (2): Tax collection for industrial pollution in Blida governorate in 2020 and 2021.

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The nature of the tax	Fees sent to tax authorities for collection in 2020	Fees collected by the tax authorities 2020	Fees sent to tax authorities for collection in 2021	Fees collected by tax authorities 2021	Comment
Household waste removal fee	/	/	/	/	100 for the municipality's account
Fees for polluting and hazardous activities	314518621 AD	1338846 AD	312194776 AD	11662061 AD	100% for the Environment Fund
Incentive fee for not storing industrial waste	17084400 AD	0 AD	17084400 AD	0 AD	25% to the municipality's account 75% to the National Environment and Decontamination Fund
Supplemental charge for air pollution of industrial origin	209762700 AD	36518703 AD	242831297 AD	17961845 AD	75% to the National Environmental Fund 25% to the municipality's account
Supplemental charge for wastewater of industrial origin	42763385 AD	20793 AD	42742592 AD	0 AD	50% to the National Environmental Fund 50% to the municipality
Total	584129106 AD	37878342 AD	614853065 AD	29623906 AD	/

- Source: Blida Environment Directorate (Head of the Environmental Collection Department)

Through the information we obtained from the Environment Directorate of Blida Governorate, we found that the total amount of environmental fees of industrial origin to be collected in 2020 is estimated at 584129106 AD, while 37878342 AD was collected, a rate of 6.48%, which is a meager percentage, while in 2021, the total amount of environmental fees of industrial origin to be collected was estimated at 614853065 dg, which increased compared to 2020 due to the increase in the number of classified enterprises, while 29623906 dg was collected by 4.81%, which decreased compared to 2021.

From the above, we conclude that the turnout of classified institutions to pay taxes in Blida is very low, and this is due to the lack of strictness of the competent authorities in applying laws and periodic monitoring and inspection, in addition to the use of influence and bureaucracy by the owners of some classified institutions to evade taxes and practice their activities illegally.

As for the tax on the removal of household garbage in the state of Blida, we did not obtain any information from the interests of the Environment Directorate, as it is not within their jurisdiction, but rather the jurisdiction of the tax authorities and municipalities, in addition to the existence of a legal loophole in the collection of this tax since the establishment of Law No. 01-19 and the Finance Law of 2000 and 2002, Articles 15 and 11 respectively, and the lack of follow-up between local authorities and tax authorities.

6. Conclusion:

This study has explored the effectiveness of environmental taxation in Algeria, highlighting its significant role in the broader framework of sustainable waste management. Our findings confirm that environmental levies are crucial in mitigating waste production and facilitating proper waste management practices. These taxes cover substantial parts of waste management's economic costs and incentivize environmentally sustainable behaviors among corporations and individuals.

However, despite their potential, the impact of environmental taxes in Algeria has been less than optimal due to several challenges. The low collection rates of these taxes are a critical issue, primarily caused by inadequate enforcement of tax laws and prevalent tax evasion tactics among businesses. Moreover, the bureaucratic

hurdles and the influence exerted by powerful entities hinder the rigorous application of these environmental policies.

Results:

Through our study of this topic, we came to the following conclusions:

- Environmental levies play a significant role in reducing waste production and ensuring proper waste management. They are mainly designed to absorb costs and provide economic incentives for organizations and individuals to promote environmentally sustainable activities.
- Environmental levies were established in Algeria to finance the public treasury and cover part of the waste management costs. Still, the collection rates of environmental taxes and fees in Algeria are meager due to the lack of rigor of the competent authorities in applying the laws, in addition to the use of influence and bureaucracy to evade taxes.
- The tax collection in the wilayah of Blida is meager due to the evasion of taxes by many classified institutions and the lack of strictness of the competent authorities in applying laws and periodic monitoring and inspection.
- The first source of funding for waste management is the government subsidies provided to the municipality or the municipality's share of the budget allocated to it annually, and environmental fees, even if collected, remain a small percentage of the municipality's income.

Recommendations:

Based on the results obtained through this research, a set of recommendations can be made as follows:

- ✓ Strict enforcement of laws by state agents to increase tax collection and reduce environmental pollution by waste.
- ✓ Reviewing the legal and regulatory texts on environmental fees to oblige local communities to spend the proceeds on environmental protection and waste management and not to cover the expenses of activities that have nothing to do with environmental protection.

Based on these insights, the study recommends stringent enforcement of environmental laws to enhance tax collection and reduce pollution effectively. It also suggests a comprehensive review and possible revision of legal and regulatory

frameworks governing environmental levies. Such reforms should ensure that revenues from these taxes are strictly allocated to environmental protection and waste management initiatives rather than being diverted to unrelated budgetary expenditures.

In conclusion, while environmental taxes in Algeria promise to be effective tools for promoting sustainability and reducing waste, their success depends critically on robust legal frameworks, strict enforcement, and clear, targeted use of the generated funds. Addressing these issues will boost the efficacy of environmental taxation and advance Algeria's overall environmental and sustainable development goals.

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