

## Article 53

In the first subparagraph indent (a) para 2 Article 30 Law 4487/2017 (A 116) the sentence "within sixty (60) days" is replaced by the sentence "within a reasonable period of time which may not exceed six (6) months».

## Article 54

Amendment of the provision of article 13  
Law 1911/1990

In article 13 Law 1911/1990 (A' 166), paragraph 15 is added as follows:

"15. The three-year period referred to in paragraph 1 may be extended for three (3) more years."

## Article 55

Replacement of article 43 Law  
4042/2012 (A' 24)

1. Article 43 Law 4042/2012 (A' 24) is replaced from 1.1.2019 as follows:

«Article 43  
Environmental tax to enhance  
circular economy actions

1. For the financial assistance of circular economy actions, the Solid Waste Management bodies (FODSA) and the first degree local governance organizations (OTA) or the legal persons

Exercising the powers of the FODSA of article 227 Law 4555/2018 (A' 133), for the quantities of municipal waste with European Waste Catalog codes 20 02 (garden and park waste), 20 03 (other municipal waste), 20 01 and 15 01 (separately collected waste, including specially collected packaging municipal waste) which are produced within their boundaries and are disposed of in landfills within or outside their boundaries, shall pay an environmental tax. The implementation of this law shall start on 1.1.2020 and the amount of the environmental tax is set at ten (10) euro per ton of waste and from 1.1.2021 it shall be increased annually by five (5) euro per ton up to thirty five (35) euro per ton.

2. To speed up the procedures for the implementation of the Regional Waste Management Plans (PESDA) by the FODSA or the first degree local governance organizations (OTA), in accordance with article 227 Law 4555/2018 (A 133), the tax referred to in paragraph 1 shall be reduced in proportion to the progress made in implementing the Mechanical-Biological Treatment Plants (MEA) and the Bio-waste Recovery Plants provided for in the relevant PEDSA, for which FODSA is responsible, as follows:

Scale – Project progress	Reduction of environmental tax
0 – No action	0%
1 – Environmental license for a Mechanical-Biological Treatment Plant (MEA) or a Bio-waste Recovery Plant	35%
2 – Construction or supply agreement on the entire project of the implementation of a Mechanical-Biological Treatment Plant (MEA) or a Bio-waste Recovery Plant	70%
3 – Operation of a Mechanical-Biological Treatment Plant (MEA) or a Bio-waste Recovery Plant	100%