

Case C-172/08

Pontina Ambiente Srl

v

Regione Lazio

(Reference for a preliminary ruling
from the Commissione tributaria provinciale di Roma)

(Environment — Directive 1999/31/EC — Article 10 — Special levy on the disposal of solid waste in landfills — Operator of a landfill subject to that levy — Operating costs of a landfill — Directive 2000/35/EC — Default interest)

Opinion of Advocate General Sharpston delivered on 17 September 2009 . . . I - 1177
Judgment of the Court (Second Chamber), 25 February 2010 I - 1196

Summary of the Judgment

1. *Environment — Waste — Landfill of waste — Directive 1999/31 — ‘Polluter pays’ principle (Council Directive 1999/31, Art. 10)*
2. *Approximation of laws — Combating late payments in commercial transactions — Directive 2000/35 — Scope (European Parliament and Council Directive 2000/35, Arts 1, 2(1) and 3)*

1. Article 10 of Directive 1999/31 on the landfill of waste, as amended by Regulation No 1882/2003, must be interpreted as meaning that it does not preclude a national provision which makes the operator of a landfill site subject to a levy to be reimbursed by the local authority depositing the waste and which provides for financial penalties to be imposed on that operator for late payment of the levy, on condition that those rules are accompanied by measures to ensure that the levy is actually reimbursed within a short time and that all the costs of recovery, and in particular, the costs resulting from late payment of amounts which that authority owes to the site operator on that account, including costs incurred in order to avoid any financial penalty which might be imposed on the site operator, are passed on in the price to be paid by the authority to that operator. It is for the national court to ascertain whether those conditions have been satisfied.

Causing the operator to bear such charges would amount to charging to him the costs arising from the disposal of waste which he did not generate but of which he merely

disposes in the framework of his activities as a provider of services.

(see paras 38, 41, operative part 1)

2. Articles 1, 2(1) and 3 of Directive 2000/35 on combating late payment in commercial transactions must be interpreted as meaning that the sums owed to the operator of a landfill site by a local authority depositing waste in the landfill, such as the sums due by way of reimbursement of a levy, come within the scope of that directive and that the Member States must ensure, in accordance with Article 3 thereof, that, in the case of late payment, the landfill operator may charge the local authority interest on those sums for which the local authority is liable.

(see para. 48, operative part 2)