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## REMOVING AND SIMPLIFYING ADMINISTRATIVE COSTS AND BURDENS FOR EMAS AND ISO 14001 CERTIFIED ORGANIZATIONS: EVIDENCES FROM ITALY

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### Abstract

This article aims to investigate the Italian initiatives related to legislative simplifications as incentives for the dissemination of EMSs. An increasingly complex and varied environmental legislation entails many efforts by organisations such as SMEs that do not always have sufficient human and financial resources to meet all the obligations applicable to them.

The goal of this article is therefore to analyse the main simplifications, describing their approach, operational modalities and the benefit that companies may receive if they have an environmental certification according to the standards of ISO 14001 or EMAS. The article classifies the types of simplifications (e.g. simplifications for obtaining or renewing a permit, simplification of inspections, tax breaks), highlighting their applicability at the national or regional level. Finally, the authors choose some examples of simplifications and try to examine the effectiveness of the regulations themselves, observing the increase in the number of certified organizations affected by those measures and comparing it with the average increase at the national level.

*Key words:* better regulation, EMAS, Environmental Management Systems, ISO 14001, regulatory relief

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