**Title: Managing Memorial Candles Waste in Slovenia**

Slovenia is one of three EU member states with the largest share of memorial candles consumption per citizen. On average, in the last few years 6,400 thousand tonnes of memorial candles have been sold, respectively 8 memorial candles per each citizen.

Used up memorial candles are classified as waste that must be treated in accordance with environmental requirements. In 2010, the Government of the Republic of Slovenia introduced a system of managing memorial candles waste. This system foresees the process where the memorial candles waste is as quickly as possible and in the largest possible volume removed from waste transfer stations and recycled separately. The Ministry of the Environment and Spatial Planning is responsible for setting up and for the implementation of the system.

Within the system of managing memorial candles waste an average of 95.8 percent of memorial candles waste is recycled, therefore the system can be assessed as efficient and effective, provided that this average estimation is supported by reliable data from the Ministry. The data are namely gathered by the Ministry from different stakeholders included in the system, however, the data are not verified.

Environmental tax is levied on producers, retailers and importers of memorial candles. Regardless of the efficiency of the Tax Administration implementing the taxation, the environmental tax does not achieve its primary purpose. The revenue from the environmental tax amounted to only 0.08 percent of the total value of memorial candles sold. Therefore the environmental tax cannot be considered a financial instrument that is likely to facilitate and promote the achievement of the objectives set for the field of environmental protection.

Every year before All Saints’ Day, a public holiday when most memorial candles are lit in Slovenia, the Ministry tries to raise awareness among the citizens by encouraging them to light a candle less. In 2017, the Court of Audit of the Republic of Slovenia joined this media campaign and called upon the consumers to think about our future generations and light a candle less.

Full report (in Slovene) available at:

<https://tinyurl.com/WasteCandles>

Additional information available at: sloaud@rs-rs.si

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