FUNDARGERÐ 517. FUNDAR STJÓRNAR SORPU bs.

Stjórnarfundur SORPU bs., kt. 510588-1189, miðvikudaginn 18. júní 2025. Fundurinn er settur klukkan 07:30. Fundurinn er staðfundur að Köllunarklettsvegi 1, 104 Reykjavík.

Fundarstjóri: Dóra Björt Guðjónsdóttir.

Fundarritari: Gunnar Dofri Ólafsson.

Sækja fund: Aldís Stefánsdóttir, Dóra Björt Guðjónsdóttir, Gunnar Valur Gíslason, Orri Vignir Hlöðversson, Svana Helen Björnsdóttir, og Valdimar Víðisson.

Jón Viggó Gunnarsson, framkvæmdastjóri, Gunnar Dofri Ólafsson, sviðsstjóri þjónustu- og samskiptasviðs, og Þórhallur Hákonarson fjármálastjóri sækja fund.

Til fundarins hafði verið boðað með lögformlegum hætti í samræmi við starfsreglur stjórnar og er því fundurinn ákvörðunar- og ályktunarbær.

Tekið fyrir

1. ESA-málið

Haraldur Flosi Tryggvason Klein, ráðgjafi í vinnuhópi um ESA-málið, tekur sæti á fundinum undir þessum lið.

Stjórn hélt þann 4. júní sl. vinnufund, þar sem vinnuhópur um ESA-verkefnið gerði grein fyrir þeim breytingum sem til stendur að verði gerðar á starfsemi SORPU bs. eftir forskrift ESA. Á fundinum var ákveðið að framkvæmdastjóri SORPU bs. og fulltrúar vinnuhópsins kynntu niðurstöðu vinnuhópsins fyrir fulltrúum sveitarfélaganna sem standa að SORPU bs.

Vinnuhópur um ESA-málið leggur til að farin verði sú leið að skilja efnahagslega starfsemi frá lögboðinni starfsemi byggðasamlagsins SORPU, eins og nánar er gerð grein fyrir í framlögðu minnisblaði, dags. 18. júní 2025. Haraldur Flosi gerir grein fyrir samandreginni niðurstöðu ESA-vinnuhóps SORPU bs.

Stjórn SORPU bs. bókar:

> *„Stjórn SORPU bs. telur tillögu vinnuhópsins, sem fram kemur í minnisblaðinu, koma að fullu til móts við þau sjónarmið sem ESA teflir fram, og samþykkir tillöguna fyrir sitt leyti. Stjórn vísar málinu til endanlegrar ákvörðunar á vettvangi eigenda SORPU bs., að fengnu áhættumati áhættunefndar SORPU bs.“*

Ákvörðun ESA, dags. 20. nóvember 2024, fylgir fundargerð.

2. Breytingar á gjaldskrá

Fjármálastjóri gerir grein fyrir minnisblaði, dags. 16. júní 2025, um breytingar á gjaldskrá SORPU bs. Lagt er til að allir liðir gjaldskrár hækki um 3,5% þann 1. júlí 2025, í takt við vísutölu, en auk þess að nánar tilgreindir gjaldskrárliðir hækki um 7% vegna hækkandi kostnaðar við afsetningu

hjá móttökuaðila erlendis, eins og fram kemur í meðfylgjandi minnisblaði. Gjaldskrá endurvinnslustöðva hækkar ekki.

Stjórn SORPU bs. bókar:

> *„Stjórn SORPU bs. samþykkir tillöguna. Gjaldskrá SORPU bs. hækkaði ekki um áramótin 2024/2025, þrátt fyrir að gjaldskrá SORPU bs. taki að jafnaði breytingum tvisvar á ári. Auknum kostnaði við meðhöndlun úrgangs hjá SORPU bs. var í stað hækkana á gjaldskrá um áramótin mætt með hagræðingu í rekstri.“*

Minnisblað fylgir fundargerð.

3. Uppbygging bráðabirgðaendurvinnslustöðvar við Glaðheima

Framkvæmdastjóri gerir grein fyrir stöðu uppbyggingar á bráðabirgðastöð á Glaðheimasvæðinu í stað stöðvar á Dalvegi.

Stjórn SORPU bs. samþykkti á stjórnarfundi 510, dags. 15. janúar 2025, að SORPA myndi óska eftir svæði á Glaðheimasvæðinu undir bráðabirgðastöð sem myndi opna þegar endurvinnslustöðin við Dalveg lokar þann 1. september næstkomandi. Bráðabirgðastöðin mun að óbreyttu opna sama dag og stöðin við Dalveg lokar til að tryggja órofna þjónustu endurvinnslustöðva SORPU.

Áætlaður kostnaður við að koma upp bráðabirgðastöðinni er um 50-75 milljónir króna. Ekki var áætlað fyrir þessum kostnaði í áætlun 2025, þar sem ekki stóð til að koma upp bráðabirgðastöð í stað stöðvar við Dalveg þegar áætlun SORPU fyrir árið 2025 var lögð fram í september 2024. Hins vegar var gert ráð fyrir að 77 milljónum króna yrði varið í verkefni sem snúa að viðhaldi húsnæðis og lóða endurvinnslustöðva. Þetta fjármagn verður nýtt til að standa straum af kostnaði við uppbyggingu bráðabirgðastöðvarinnar og viðhaldi sem ekki bráðliggur á frestað til næsta rekstrarárs.

Stjórn felur framkvæmdastjóra að leggja fram á næsta fundi stjórnar sundurliðaða áætlun á kostnaði við uppbyggingu stöðvarinnar og viðauka um tilfærslur í fjárhagsáætlun vegna þessa.

Næsti fundur

Næsti fundur er boðaður mánudaginn 18. ágúst klukkan 07:30.

Fleira var ekki gert og fundi slitið 08:30.

Brussels, 20 November 2024
Case No: 81738
Document No: 1489768
Decision No: 197/24/COL

Ministry of Culture and Business Affairs
Sölvhólsgata 7
101 Reykjavík
Iceland

Subject: Sorpa

- *Letter pursuant to Article 18 of Part II of Protocol 3 to the Agreement between the EFTA States on the Establishment of a Surveillance Authority and a Court of Justice*

I. FACTS

1 Summary

(1) The EFTA Surveillance Authority ("ESA") wishes to inform the Icelandic authorities that, having examined the information supplied by the Icelandic authorities on the income tax exemption enjoyed by the municipal cooperative Sorpa bs. ("Sorpa") in accordance with the Icelandic Income Tax Act ("the Income Tax Act"),[1] it has decided to propose appropriate measures pursuant to the procedure laid down in Article 1 of Part I and Article 18 of Part II of Protocol 3 to the Agreement between the EFTA States on the Establishment of a Surveillance Authority and a Court of Justice ("Protocol 3 SCA").

2 Procedure

(2) By email dated 19 February 2018,[2] ESA received a complaint concerning an income tax exemption enjoyed by Sorpa ("the complaint"). The complainant requested that its identity be kept confidential.

(3) By letter dated 5 March 2018,[3] ESA invited the Icelandic authorities to comment on the non-confidential version of the complaint.[4] The Icelandic authorities provided their comments by letter of 4 May 2018.[5] ESA and the Icelandic authorities discussed the case in a meeting on 6 June 2018. ESA followed up with a letter on 15 June 2018 asking for further information.[6] By letter dated 26 June 2018, the Icelandic authorities referenced the information requested in the meeting of 6 June 2018 and the follow-up letter of 15 June 2018, and asked for an extension of the

[1] Article 4(1)(2) of the Icelandic Income Tax Act No 90/2003.
[2] Document No 898436.
[3] Document No 898596.
[4] Document No 898604.
[5] Documents No 912237 and 912239.
[6] Document No 917657, Annex IV.

deadline.[7] The Icelandic authorities provided the requested information in a letter dated 31 August 2018.[8] The case was further discussed in a meeting on 4 June 2019. By letter of 19 June 2019, ESA requested more information from the Icelandic authorities,[9] which was provided by letter dated 19 August 2019.[10]

(4) By letter dated 3 October 2019,[11] ESA initiated the review procedure for existing aid schemes according to Article 17(1) of Part II of Protocol 3 SCA, requesting information on how Sorpa operated and was financed. The Icelandic authorities responded by letter dated 4 December 2019.[12]

(5) The handling of the complaint was held up by ESA having to allocate most of its resources to the handling of the heavy caseload caused by the COVID-19 pandemic. By letter dated 16 May 2023,[13] ESA initiated the procedure provided for in Article 17(2) of Part II of Protocol 3 SCA, thereby informing the Icelandic authorities of its preliminary view that the tax exemption applicable to Sorpa (i) constitutes State aid within the meaning of Article 61(1) of the EEA Agreement ("EEA"), (ii) qualifies as an existing aid scheme, and (iii) does not appear to be compatible with the EEA Agreement. ESA preliminarily proposed as an appropriate measure that in so far as it carries out economic activities, Sorpa should be subject to income tax. The Icelandic authorities responded by letters dated 10 October 2023,[14] 21 May 2024[15] and 19 June 2024.[16] The case was discussed in a meeting 7 November 2024, and in written correspondence on the same day.[17]

3 Complaint

(6) The complaint concerns alleged State aid, within the meaning of Article 61(1) EEA, in the form of an income tax exemption enjoyed by Sorpa. The complainant maintains that this tax exemption represents an advantage, which other privately owned competitors active in waste management do not benefit from, as they are subject to the general rules of the Income Tax Act.[18]

(7) The complainant does not allege that the aid is unlawful.[19] The complainant maintains that the tax exemption constitutes existing aid[20] as the tax exemption has been in effect since before the entry into force of the EEA Agreement.

[7] Document No 919991.
[8] Documents No 928489, 928491 and 928439.
[9] Document No 1074144.
[10] Document No 1084030, 1084028, 1084032, 1084034 and 1084036.
[11] Document No 1087187.
[12] Documents No 1101954, 1101956, 1101958 and 1101960.
[13] Document No 1112666.
[14] Documents No 1404155 and 1404157.
[15] Documents No 1457835 and 1457837.
[16] Documents No 1464597 and 1464599.
[17] Document No 1496580.
[18] Article 2(1) of the Income Tax Act.
[19] Within the meaning of Article 1(f) of Part II of Protocol 3 SCA.
[20] Within the meaning of Article 1(b) of Part II of Protocol 3 SCA.

4 The organisation of Sorpa

(8) Sorpa was established on 15 February 1988 as a cooperative agency through an agreement between several municipalities and is active in the waste management sector.[21] Sorpa is now owned by six municipalities in the capital area of Iceland.[22]

(9) Outside the capital area, most municipalities procure waste collection services from private undertakings. They often procure the entire handling of the waste from collection to disposal or treatment.[23]

(10) Sorpa's board of directors is composed of one representative from each municipality. The board members must be either elected members of the municipal government or the mayor of the municipality. Sorpa is therefore under the direct control of the municipalities.[24]

(11) Article 2 of Sorpa's founding agreement states that the purpose of Sorpa is to handle waste for the six municipalities in accordance with the Icelandic Waste Disposal Act ("the Waste Disposal Act").[25] These are the more specific tasks of Sorpa:[26]

> a) Provide and operate a landfill for waste.
> b) Build and operate waste reception centres.
> c) Transport of waste from reception centres to recycling or landfills.
> d) Production and sale of fuel and energy from waste.
> e) Processing and sale of waste materials for recycling.
> f) Cooperation with companies operating in the field of recycling waste materials.
> g) Monitoring technological developments in the field of waste disposal and recycling.
> h) Disposal of hazardous waste.
> i) Development of new methods for extracting value from waste materials.
> j) Present Sorpa's projects and the value of environmental considerations in waste management.
> k) Create regional plans, in accordance with Article 6(1) of the Waste Disposal Act.
> l) Other tasks that the owners entrust to Sorpa (like operating "the Good Shepherd", a non-profit market for household goods).

(12) According to Sorpa's website, the undertaking is run without regard to profitability, with a focus on the environment, community and efficiency.[27] As previously stated, Sorpa carries out duties in accordance with the Waste Disposal Act. According to Article 23(1) of the Waste Disposal Act, the operator of a disposal site must charge a fee for waste disposal. The fee shall be sufficient to cover the cost of disposal. Furthermore, the same Article states that where waste is put into a landfill, the fee

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[21] Document No 912237, paragraph 18.
[22] Document No 928489, paragraph 4.
[23] See Competition in the Waste Management Sector, 2016 Report from the Nordic Competition Authorities, page 89.
[24] Document No 928489, paragraph 5.
[25] The Icelandic Waste Disposal Act No 55/2003.
[26] See Article 2 of the founding agreement of Sorpa, document No 928491.
[27] See discussion on Sorpa's website, about the undertaking's activities.

shall, as far as possible, cover the costs associated with placing a financial guarantee or its equivalent.

(13) In addition to handling household waste and waste from the municipality, Sorpa offers waste disposal services to companies. Sorpa receives waste from companies in three different locations in the capital area: the reception and sorting station in postcode 112 Reykjavík (Gufunes), the landfill site in postcode 162 Álfsnes, and a station called Gas- og Jarðgerðarstöð (GAJA) in the same area that carries out a separate disposal for organic waste.[28] Additionally, smaller companies may use the recycling centres, which are also used for household waste, for waste disposal as well as larger companies that have shipments under two cubic meters.[29] Sorpa has nine recycling centres.[30]

(14) Sorpa's activities are divided into 12 different divisions, where each division has a separate budget:[31]

a) Financial office.
b) Weighbridge.
c) House leasing.
d) Good Shepherd.
e) Research and development.
f) Landfill.
g) Gas upgrading facility.
h) Biogas facility.
i) Environmental and education facility.
j) Receiving station.
k) Recycling centres.
l) Drop off centres.

5 Legal Framework

5.1 The Income Tax Act

(15) Article 2(1) of the Income Tax Act provides the general rule that legal entities are subject to taxation.

(16) Article 4(1)(2) of the Income Tax Act provides that municipalities, as well as companies and institutions operated by them, and under their unlimited guarantee, are exempt from income tax. Given that Sorpa is a municipally owned cooperative agency, its corporate status falls within the scope of this tax exemption.

5.2 The Waste Disposal Act

(17) The Waste Disposal Act regulates how waste is handled in Iceland.

(18) The municipalities are responsible for waste management. Pursuant to Article 6(1) of the Waste Disposal Act, a municipality shall, either by itself or jointly with other municipalities, draw up and confirm a regional 12-year plan for the management of

[28] See description of the waste reception locations on Sorpa's website.
[29] *Ibid*.
[30] See information about locations on Sorpa's website.
[31] Document No 1101956, paragraph 17.

waste for the given area that shall follow a policy on waste management and prevention.

(19) Article 8 of the Waste Disposal Act states that municipalities shall decide on the arrangement for household waste as well as waste from companies in their territories. According to the same provision, municipalities are responsible for the transport of household waste and must ensure the operation of recycling and receiving stations for waste generated in the municipality.

(20) According to Article 14 of the Waste Disposal Act, private operators are allowed to operate receiving stations.

(21) According to Article 23 of the Waste Disposal Act, all operators of waste-related services are legally obliged to charge a fee for these services. The fees shall not exceed the cost incurred.

(22) Article 24 of the Waste Disposal Act contains provisions on educating the public on waste handling. Article 6 of the Waste Disposal Act provides an obligation for municipalities to draw up regional plans for waste management, as well as to monitor closed landfill sites in accordance with Article 59 of the Waste Disposal Act.

6 Recent court cases

(23) The EFTA Court, the Icelandic Supreme Court and the Icelandic Competition Authority ("ICA") have in recent years examined the operations of Sorpa in light of the competition rules of the EEA Agreement and the Icelandic Competition Act.[32]

(24) Proceedings were initiated by ICA in response to a complaint alleging that Sorpa had violated the Icelandic Competition Act. After conducting an investigation, ICA issued decision No 34/2012, concluding that Sorpa had abused its dominant position by granting its owners a significant discount on the fee for waste acceptance and the fee for waste disposal at its landfill site, as well as granting Sorpstöð Suðurlands substantial discounts on the fee for waste acceptance. ICA identified two relevant product markets: i) the market for waste acceptance, including the sorting and bundling of waste; and ii) the market for waste disposal.[33]

(25) Sorpa appealed ICA's decision to the Competition Appeals Committee, which upheld ICA's decision. Subsequently, Sorpa requested the annulment of the Appeals Committee's ruling before the district courts. The District Court rejected that request. Sorpa then appealed the judgment of the District Court to the Supreme Court of Iceland, which sought an advisory opinion from the EFTA Court.[34]

(26) The EFTA Court held that an entity of public law constitutes an undertaking within the meaning of Article 54 EEA when it does not act in the exercise of official authority but engages in an economic activity, which consists in offering goods or services on a market.[35]

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[32] Icelandic Competition Act No 44/2005.
[33] ICA Decision No 34/2012 of 21 December 2012.
[34] See the Supreme Court of Iceland judgment of 2 February 2017 in Case No 273/2015, *Sorpa bs.* v *Samkeppniseftirlitið.*
[35] E-29/15 *Sorpa bs.* v *The Competition Authority* [2016] EFTA Ct. Rep. 825, paragraph 72.

(27) The EFTA Court noted that to determine whether the provision of waste management services by a municipality or a municipal cooperative agency such as Sorpa is an economic activity, account must be taken of the existence of competition with private entities and the level of the compensation received. The EFTA Court further noted that under the Waste Disposal Act, licences for the operation of waste disposal centres and landfill sites may be granted to private entities, and one licence was granted to Gámaþjónustan, a private entity.[36]

(28) Additionally, the EFTA Court noted that under Article 59(2) EEA, undertakings are exempted from the application of EEA competition rules where i) they are entrusted with the operation of services of general economic interest ("SGEI"), and ii) the application of such rules would obstruct the performance of their tasks.[37] The EFTA Court held that waste management may be regarded as an SGEI, but it was for the referring court to determine whether the application of Article 54 EEA would make it impossible for the municipalities to provide the services they have been entrusted with, or to perform them under economically acceptable conditions.[38]

(29) The Supreme Court of Iceland then came to the following conclusions: i) Sorpa was an undertaking within the meaning of the competition rules, ii) Sorpa's waste management constituted an SGEI within the meaning of Article 59(2) EEA, and iii) the application of the competition rules would not make it impossible for the municipalities to provide the waste management services they have been entrusted with, or to provide them under economically acceptable conditions.[39]

7 Comments by the Icelandic authorities

(30) The Icelandic authorities have proposed legal remedies to ESA to ensure that the parts of Sorpa that engage in economic activity are subject to income tax. In particular, the Icelandic authorities have suggested structural amendments to the organisation of Sorpa to ensure that the alleged State aid is abolished. In this regard, the Icelandic authorities have proposed that the parts of Sorpa engaged in economic activities are separated into a limited liability company. The limited liability company will then be subject to income tax in line with the Income Tax Act.

(31) The Icelandic authorities propose that real estate and equipment used in relation to economic activities either will continue to be owned by Sorpa and be rented out on market terms or will be sold to the limited liability company at market value. Additionally, appropriate action will be taken to guarantee that non-domestic waste that is delivered at recycling stations will be separately charged for on behalf of the Receiving and Sorting station in Gufunes and subsequently transferred there.

II. ASSESSMENT

[36] *Ibid*, paragraphs 57 to 60.
[37] *Ibid*, paragraph 66.
[38] *Ibid*, paragraphs 72 and 73.
[39] See the Supreme Court of Iceland judgment of 2 February 2017 in Case No 273/2015, *Sorpa bs.* v *Samkeppniseftirlitið.*

8 Presence of State aid

8.1 Introduction

(32) Article 61(1) EEA reads as follows:

> *"Save as otherwise provided in this Agreement, any aid granted by EC Member States, EFTA States or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it affects trade between Contracting Parties, be incompatible with the functioning of this Agreement."*

(33) The qualification of a measure as aid within the meaning of this provision therefore requires the following cumulative conditions to be met: (i) the measure must be granted by the State or through State resources; (ii) it must confer an advantage on an undertaking; (iii) favour certain undertakings (selectivity); and (iv) threaten to distort competition and affect trade.

(34) In the following, ESA will assess whether the support to Sorpa granted by way of an income tax exemption in accordance with Article 4(1)(2) of the Income Tax Act constitutes State aid. Although Article 4 of the Income Tax Act provides a general tax exemption, this decision concerns only the tax exemption granted to Sorpa and does not make any statement as to whether other tax exemptions constitute State aid within the meaning of Article 61(1) EEA or are compatible with the functioning of the EEA Agreement.

8.2 Presence of State resources

(35) Article 61(1) EEA states that for a measure to constitute State aid, it must have been granted by the State or through State resources.

(36) Sorpa is owned by six municipalities[40] and is thus exempt from income tax pursuant to Article 4(1)(2) of the Income Tax Act. Generally, the EEA Agreement does not cover the tax systems of the EFTA States. However, a tax exemption may have specific characteristics bringing it within the scope of application of Article 61 EEA.[41]

(37) A loss of tax revenue due to exemptions or reductions in taxes granted by an EEA State fulfils the State resources requirement of Article 61(1) EEA, as by granting such exemptions or reductions, that State foregoes State revenues.[42] Moreover, as the tax exemption arises from legislation, i.e. Article 4(1)(2) of the Income Tax Act, it is imputable to the Icelandic State.

8.3 Undertaking

8.3.1 Introduction

(38) For a measure to constitute State aid within the meaning of Article 61 EEA, the measure must confer an advantage upon an undertaking. Undertakings are entities

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[40] Document No 928489, paragraph 4.

[41] E-5/04, E-6/04 and E-7/04 *Fesil and Finnfjord, PIL and others and the Kingdom of Norway* v *EFTA Surveillance Authority* [2005] Ct. Rep. 121, paragraphs 76-81; and section 1(3) of ESA's guidelines on the Application of State aid rules to measures relating to direct business taxation (OJ L 137 8.6.2000 p. 20 and EEA Supplement No 26 8.6.2000 p. 10).

[42] See ESA's Guidelines on the notion of State aid ("NoA"), OJ L 342, 21.12.2017, p. 35, and EEA Supplement No 82, 21.12.2017, p. 1, paragraph 51.

that engage in economic activities, regardless of their legal status and how they are financed.[43] The public or private status of an entity has no bearing as to what constitutes an "undertaking".[44]

(39) Entities that are not engaged in economic activities do not constitute undertakings. Economic activities are activities of entities that consist of offering goods or services on a given market.[45] Even where municipal waste collection services are carried out by an entity that is an integral part of the municipal administration, these services have been considered to be provided by an undertaking as long as they have an economic nature.[46]

(40) The classification of an entity as an undertaking is subject to a specific activity. An entity that carries out both economic and non-economic activities is only to be considered an undertaking with regard to the former.[47]

(41) In so far as a public entity exercises an economic activity which can be separated from the exercise of public powers, that entity acts as an undertaking in relation to that activity. In contrast, if that economic activity cannot be separated from the exercise of public powers, the activities exercised by that entity as a whole remain connected with the exercise of those public powers and therefore fall outside the notion of undertaking.[48]

(42) Considering the above, the nature of Sorpa's activities will be assessed in the following.

8.3.2 Economic or non-economic activities

(43) To establish the nature of Sorpa's activities, a verification must take place of whether those activities, by their nature, their aim and the rules to which they are subject, are connected with the exercise of public powers or whether they have an economic character which justifies the application of State aid rules.[49]

(44) For this to be established, it is necessary to verify whether the activities of Sorpa are independent of each other or whether the activities form part of a whole from which they cannot be separated. If the activities can be separated, it is necessary to demonstrate that each activity, taken separately, is connected with the exercise of public powers.[50]

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[43] E-9/19 *Abelia and WTW* [2020] EFTA Ct. Rep. 31, paragraph 87; Judgments in *Pavlov and others*, C-180/98 to C-184/98, EU:C:2000:428, paragraph 74; and *Cassa di Risparmio di Firenze and others*, C-222/04, EU:C:2006:8, paragraph 107; Case E-5/07 *Private Barnehagers Landsforbund* [2008] Ct. Rep. 62, paragraph 78.

[44] Judgment of 27 June 2017, *Congregación de Escuelas Pías Provincia Betania* v *Ayuntamiento de Getafe*, C-74/16, EU:C:2017:496, paragraph 42.

[45] See NoA , paragraph 12, and Judgment of 10 January 2006, *Ministero dell'Economica e delle Finanze* v *Cassa di Risparmio di Firenze*, C-222/04, EU:C:2006:8, paragraph 108; and Judgment of 22 January 2002, *Cisal*, C-218/00, EU:C:2002:36, paragraph 23.

[46] ESA Decision 91/13/COL regarding the financing of municipal waste collectors of 27 February 2013, paragraph 29.

[47] NoA, paragraph 10.

[48] NoA, paragraph 18.

[49] Judgment of 28 September 2017, *Tenderned*, Case T-138/15, EU:T:2017:675, paragraph 38.

[50] *Ibid*, paragraph 41.

(45) In the case at hand, the main activities of Sorpa, which are described in Section 4, are to handle waste in six municipalities. This includes inter alia operating a waste acceptance centre and landfill sites. Furthermore, all twelve divisions of Sorpa have a separate budget as explained in Section 4.

(46) The EFTA Court noted in *Sorpa bs.* v *The Competition Authority* that licences for the operation of waste acceptance centres and landfill sites may be granted to private entities under the Waste Disposal Act. One such licence for the operation of a waste acceptance centre has been granted to a private entity before. Consequently, Sorpa has faced actual and/or potential competition from private entities on the markets for waste acceptance and waste disposal.[51] Moreover, the EFTA Court found that the provision of waste acceptance and waste disposal services by Sorpa could be regarded as economic activities even though the amount of the fees received by Sorpa for the provision of those services could not exceed the costs incurred.[52]

(47) From the EFTA Court's findings, it appears possible to separate the activities of waste acceptance and waste disposal from Sorpa's other activities as Sorpa accepts fees for those services, and to categorise them as economic activities.[53] A further indicator that it is possible to categorise these activities as economic is the fact that it is provided in the Waste Disposal Act that private entities may engage in the activities of waste acceptance and waste disposal, provided they fulfil the conditions for receiving a licence. Furthermore, such a licence has in fact been granted to Gámaþjónustan, a private entity.

8.3.3 Conclusions

(48) In light of the above, it is ESA's view that Sorpa's activities in the markets for waste acceptance and waste disposal can be categorised as economic in nature. Therefore, Sorpa is to be regarded as an undertaking when it carries out said activities.

8.4 Conferring an advantage on an undertaking

(49) The qualification of a measure as State aid requires that it confers an advantage on the recipient. An advantage, within the meaning of Article 61(1) EEA, is any economic benefit that an undertaking could not have obtained under normal market conditions.[54]

(50) The measure constitutes an advantage not only if it confers positive economic benefits, but also in situations where it mitigates charges normally borne by the budget of the undertaking. This covers all situations in which economic operators are relieved of the inherent costs of their economic activities.[55] In the present case, the effect of Article 4(1)(2) of the Income Tax Act is to relieve Sorpa from the burden to pay income tax.

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[51] E-29/15 *Sorpa bs.* v *The Competition Authority* [2016] EFTA Ct. Rep. 825, paragraph 60.
[52] *Ibid*, paragraph 61.
[53] Sorpa's economic activities on the market for waste acceptance include the operation of the Receiving and Sorting station in Gufunes. Sorpa's economic activities on the market for waste disposal include the operation of the Gas and Compost production facility in Álfsnes (GAJA), and of the Earth Fill tip in Álfsnes (in so far as it receives new waste) (see Sections 4 and 11).
[54] NoA, paragraph 66.
[55] *Ibid*, paragraph 68.

(51) In its *Altmark*[56] ruling, the Court of Justice of the European Union ("CJEU") stated that compensation for carrying out an SGEI would not constitute an advantage provided that all the following conditions were met:

- First, the recipient undertaking must actually have public service obligations to discharge, and those obligations must be clearly defined.

- Second, the parameters on the basis of which the compensation is calculated must be established in advance in an objective and transparent manner.

- Third, the compensation cannot exceed what is necessary to cover all or part of the costs in the discharge of the public service obligations, taking into account the relevant receipts and a reasonable profit.

- Fourth, where the undertaking is not chosen in a public procurement procedure, the level of compensation must be determined by a comparison with an analysis of the costs which a typical, well run and adequately equipped undertaking would have incurred in discharging those obligations.

(52) The CJEU has clarified that unless the four cumulative conditions are met, the measure will be considered as providing an advantage to the recipient.[57]

(53) Concerning the second condition, the exemption provides an advantage to Sorpa when the undertaking turns a profit. When the undertaking does not turn a profit in the relevant tax year, the exemption does not provide an advantage to the undertaking. The tax exemption as a mechanism does not directly correlate to the costs borne by Sorpa in carrying out its public service obligation. In other words, the parameters of the tax exemption mechanism are not tailored to the costs related to the public service obligation. Therefore, the second condition is not met.

(54) Concerning the third condition, the tax exemption is not designed to ensure that Sorpa does not receive compensation in excess of the net costs of providing the public service. If Sorpa turns a profit, Sorpa benefits from the corporate tax exemption, regardless of the scope of the costs incurred in relation to the public service obligation. No consideration is given to the issue of whether Sorpa would then receive compensation, through the tax exemption, that exceeds what is necessary to cover all or part of the costs in the discharge of the public service obligations, taking into account the relevant receipts and a reasonable profit. The tax exemption is in this sense unsuited as a tool for compensation for the costs of providing a public service. Therefore, the third condition is not met.

(55) Concerning the fourth condition, the Icelandic authorities have not presented information that would confirm that the level of compensation to Sorpa is determined by a comparison with an analysis of the costs which a typical, well run

[56] Judgment of 24 July 2003, *Altmark*, C-280/00, EU:C:2003:415, paragraphs 87 to 93.
[57] *Ibid*, paragraph 94.

and adequately equipped undertaking would have incurred in discharging those obligations.

(56) In light of the above, it is ESA's view that the *Altmark* conditions are not met. Therefore, ESA concludes that Sorpa's exemption from income tax qualifies as an advantage within the meaning of Article 61(1) EEA.

8.5 Selectivity

8.5.1 Introduction – the three-step analysis.

(57) The selectivity of tax measures, such as an income tax exemption, is normally assessed by means of a three-step analysis.[58]

(58) First, the reference system must be identified. The reference system is composed of a consistent set of rules that generally apply, on the basis of objective criteria, to all undertakings falling within its scope as defined by its objective. Typically, those rules define not only the scope of the system, but also the conditions under which the system applies, the rights and obligations of undertakings subject to it and the technicalities of the functioning of the system.[59]

(59) The second step in the three-step analysis is to determine whether a measure constitutes a derogation from the reference system. A measure is a derogation if it is liable to favour certain undertakings as compared with other undertakings which are in a similar factual and legal situation, in light of the intrinsic objective of the reference system.[60] If the measure does not constitute a derogation from the reference system, it is not selective.[61]

(60) A third step of the analysis entails an assessment of whether a derogation is justified by the nature and logic of the reference system and is only carried out if a derogation is indeed identified.

8.5.2 Applying the three-step analysis

8.5.2.1 First step – establishing the reference system

(61) As stated above, the first step of the three-step analysis is establishing the reference system. The measure under assessment is the income tax exemption referred to in Section 5.1 which applies to Sorpa. Therefore, ESA considers that the correct system of reference in this case is the Income Tax Act.

8.5.2.2 Second step – derogation assessment

(62) It must then be assessed whether the measure constitutes a derogation from the reference system identified, i.e., the Income Tax Act. Therefore, it must be ascertained whether Sorpa is favoured compared to other undertakings which are in a similar factual and legal situation.

(63) ESA notes that the CJEU has stated that regulatory technique cannot be decisive in order to determine whether a tax measure is selective, so that it is not always necessary for that technique to derogate from a common or normal tax system.

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[58] NoA, paragraph 128.
[59] *Ibid*, paragraph 133.
[60] *Ibid*, paragraph 135.
[61] *Ibid*, paragraph 128.

Even a measure which is not formally a derogation and founded on criteria that are in themselves of a general nature may be selective, if it in practice discriminates between companies which are in a comparable situation in the light of the objective of the tax system concerned.[62]

(64) ESA notes that according to Article 2(1) of the Income Tax Act, the main rule is that legal entities are obliged to pay income tax. Sorpa, as a legal entity engaged in economic activity, would normally be obliged to pay income tax if it were not for the exemption in Article 4 of the Income Tax Act.

(65) Article 4 of the Income Tax Act provides for an exemption from that requirement for certain categories of entities and, as noted in Section 5, Sorpa falls within the scope of this exemption.[63] When evaluating these entities, it is apparent that these are intended to be entities that share a non-economic nature and that therefore the income tax exemption is supposed to be enjoyed by entities engaging in non-economic activities. However, as stated above, Sorpa is engaged in economic activity.

(66) The Icelandic authorities have stated that Sorpa is not in the same factual situation as privately owned undertakings in the waste management sector as the Icelandic municipalities and thereby Sorpa have been entrusted to fulfil specific tasks by various laws and regulations unlike any undertaking in private ownership.[64]

(67) According to Article 14 of the Waste Disposal Act, a privately owned undertaking can obtain a licence to operate on the waste acceptance market. Additionally, according to Article 14(8) of the same act, a recipient of such a licence must fulfil the conditions of the Waste Disposal Act and the relevant regulations. Therefore, it appears that the holder of such a licence is in a similar factual and legal situation as Sorpa. However, unlike Sorpa, the holders of such licences are subject to income tax.

(68) In light of the above, ESA considers the measure to constitute a derogation from the reference system as it differentiates between economic operators that are, in light of the objectives intrinsic to the system, in a comparable factual and legal situation.

(69) However, a measure which derogates from the reference system (*prima facie* selectivity) is not selective if it is justified by the nature or general scheme of the system of which it forms part. The need to avoid double taxation, to take into account administrative manageability and the principle of tax neutrality are recognised as grounds for justification.[65]

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[62] Judgment of 8 September 2022, *Fiat Chrysler Finance Europe*, C-885/19 P and C-898/19 P, EU:C:2022:859, paragraph 70.
[63] Article 4 of the Waste Disposal Act provides an exemption from the obligation to pay income tax for certain entities such as government institutions, State enterprises and humanitarian activities. According to the same Article, local authorities, companies and institutions that they operate and have unlimited liability for are exempt from the obligation to pay income tax.
[64] Document No 1101956, paragraph 6 and Document No 912237, paragraph 37.
[65] NoA, paragraph 139.

(70) It is not sufficient to rely on external policy objectives to justify a measure which derogates from the reference system. Rather, the differentiation must relate to the logic of the system to which the measure belongs.[66]

(71) Furthermore, EEA States should introduce and apply appropriate control and monitoring procedures to ensure that derogations are consistent with the logic and general scheme of the tax system. For derogations to be justified by the nature or general scheme of the system, it is also necessary to ensure that those measures are proportionate and do not go beyond what is necessary to achieve the legitimate objective being pursued, in that the objective could not be attained by less far-reaching measures.[67]

(72) ESA considers that the non-application of income tax with regard to economic activities on the waste market – if considered a derogation – cannot be considered consistent with the logic and objective of the system as a whole as undertakings that are also active on the waste management market are able to operate without the use of the tax exemption.

(73) Moreover, the measure goes beyond what is necessary to achieve the legitimate objective pursued since, as stated in Section 8.4, the tax exemption does not correlate with the cost borne by Sorpa and no consideration is given to the issue of whether Sorpa receives compensation, through the tax exemption, that exceeds what is necessary to cover all or part of the costs in the discharge of the public service obligations.[68]

(74) In light of the above, ESA takes the view that the measure is selective within the meaning of Article 61(1) EEA.

8.6 Effect on trade and distortion of competition

(75) In order to constitute State aid within the meaning of Article 61(1) EEA, the measures must be liable to distort competition and affect trade between EEA States.

(76) Measures granted by the State are considered liable to distort competition when they are liable to improve the position of the recipient compared to other undertakings with which it competes. A distortion of competition within the meaning of Article 61(1) EEA is generally found to exist when the State grants a financial advantage to an undertaking in a liberalised sector, where there is, or could be, competition.[69]

(77) Public support is liable to distort competition even if it does not help the recipient undertaking to expand or gain market share. It is enough that the aid allows it to maintain a stronger competitive position than it would have had if the aid had not been provided.[70]

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[66] *Ibid,* paragraph 138.
[67] *Ibid*, paragraph 140.
[68] See NoA, paragraph 140 and Judgment of 6 October 2021, *World Duty Free Group SA,* C-51/19 P and C-64/19 P, EU:C:2021:793, paragraph 140.
[69] NoA, paragraph 187.
[70] NoA, paragraph 189.

(78) The measures must also be liable to affect trade between EEA States. Where State aid strengthens the position of an undertaking compared with other undertakings competing in intra-EEA trade, this is assumed to have an effect on trade between EEA States.[71]

(79) Any aid granted to Sorpa in the form of the tax exemption at issue may have allowed the company to increase or at least maintain its activities as a result of the aid. The aid is therefore liable to limit the opportunities for undertakings established in other EEA States, which might have wanted to compete with Sorpa on the Icelandic market for e.g. receiving stations.

(80) Moreover, waste handling and treatment is increasingly an international industry. As an example of this, Sorpa exports waste to Sweden and the United Kingdom.[72] The market is open to competition, as shown by the fact that there is a competitor on the market, as noted in Section 8.3. Larger contracts which are tendered out might also raise interest from undertakings from other EEA States. Therefore, ESA concludes that the measure is liable to distort competition and affect trade within the EEA.

8.7 Conclusion

(81) In light of the above, ESA concludes that Sorpa's exemption from paying income tax in relation to its economic activities fulfils the criteria in Article 61(1) EEA and therefore constitutes State aid.

9 New or existing aid

9.1 Legal framework

(82) According to Article 62(1) EEA and Article 1(1) of Part I of Protocol 3 SCA, ESA shall, in co-operation with the EFTA States, keep under constant review all systems of existing aid in those States and propose to the latter any appropriate measures required by the progressive development of or by the functioning of the EEA Agreement.

(83) Article 1(b)(i) of Part II of Protocol 3 SCA defines "existing aid" as all "aid which existed prior to the entry into force of the EEA Agreement in the respective EFTA States, that is to say, aid schemes and individual aid which were put into effect before, and are still applicable after, the entry into force of the EEA Agreement". Alterations to such aid represent new aid according to Article 1(c) of Part II of Protocol 3 SCA.

(84) Article 1(d) of Part II of Protocol 3 SCA provides that an "aid scheme" is i) any act on the basis of which, without further implementing measures being required, individual aid awards may be made to undertakings defined within the act in a general and abstract manner or ii) any act on the basis of which aid which is not linked to a specific project may be awarded to one or several undertakings for an indefinite period of time and/or for an indefinite amount.

[71] Judgment of 14 January 2015, *Eventech*, C-518/13, EU:C:2015:9, paragraph 66.
[72] See Sorpa's information page for small electronics.

9.2 Aid scheme

(85) The legal basis for the tax exemption enjoyed by Sorpa is Article 4(1)(2) of the Income Tax Act. There are no further implementing measures required for the granting of aid in the form of a tax advantage, provided that the beneficiaries fulfil the conditions that are set out in a general and abstract manner in Article 4 of the Income Tax Act. Moreover, the aid is not linked to a specific project, and it may be awarded to several beneficiaries for an indefinite period of time and for an indefinite amount.

(86) Therefore, ESA concludes that the tax exemption constitutes an aid scheme within the meaning of Article 1(d) of Part II of Protocol 3 SCA.

9.3 Existing aid

(87) As stated above, the alteration of existing aid gives rise to new aid. However, not every alteration of existing aid is necessarily new aid. Alterations of a purely formal or administrative nature which cannot affect the evaluation of the compatibility of the aid measure are not to be regarded as alterations to existing aid. In order to qualify as new aid, an alteration to existing aid must be substantial.[73]

(88) Furthermore, the European Courts have held that the question of whether aid constitutes new or existing aid must be made by reference to the provisions providing for the aid.[74]

(89) The tax exemption providing for the scheme from which Sorpa benefits has its legal basis in Income Tax Act No 90/2003. The tax exemption is originally from 1978 (Act No 40/1978). Consequently, the aid scheme under consideration was put into effect before the entry into force of the EEA Agreement in 1994. The Income Tax Act has been amended and renewed several times since then. However, the exemption providing for the scheme, which is now set out in Article 4(1)(2) in Income Tax Act No 90/2003, has remained unchanged.[75]

9.4 Conclusion

(90) In light of the above, ESA concludes that the scheme that has existed since before the entry into force of the EEA Agreement in Iceland on 1 January 1994 has not been substantially altered since then to the effect of having turned into new aid, within the meaning of Article 1(c) of Part II of Protocol 3 SCA. The scheme therefore remains an existing aid scheme.

10 Compatibility

10.1 Legal framework

(91) The compatibility of public service compensation for waste management is assessed on the basis of Article 59(2) EEA in conjunction with ESA's Framework for State aid in the form of public service compensation ("the Framework").[76]

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[73] Case E-1/22, *G. Modiano Limited & Standard Wool (UK) Limited* v *ESA* [2023] Ct. Rep. 14, paragraph 56.

[74] Judgment of 9 August 1994, *Namur-Les-assurances du Crédit*, C-44/93, EU:C:1994:311, paragraph 28 and Case E-1/22, *G. Modiano Limited & Standard Wool (UK) Limited v ESA* [2023] Ct. Rep. 14, paragraph 59.

[75] See Article 4(1)(3) of the proposed legislation which became Act No 40/1978.

[76] ESA's Framework for State aid in the form of public service compensation.

(92) The principles set out in the Framework apply to public service compensation only in so far as it constitutes State aid not covered by Commission Decision 2012/21/EU on the application of Article 106(2) of the Treaty of the Functioning of the European Union to State aid in the form of public service compensation granted to certain undertakings entrusted with the operation of services of general economic interest ("SGEI Decision").[77]

(93) According to the case-law of the CJEU, it is up to the Member State to invoke possible grounds for compatibility and to demonstrate that the conditions of compatibility are met.[78] The Icelandic authorities have not provided arguments substantiating why the measure should be considered compatible with the functioning of the EEA Agreement.

10.2 The SGEI decision and framework

(94) The SGEI Decision lays down the conditions under which certain types of public service compensation are to be regarded as compatible with the functioning of the EEA Agreement pursuant to its Article 59(2) EEA and exempt from the requirement of prior notification under Article 1(3) of Part I of Protocol 3 SCA. ESA notes that in so far as the "scheme" represents a system of existing aid, the Icelandic authorities are under no obligation to notify it.

(95) ESA takes note of the obligation in the SGEI Decision that the operation of the SGEI shall be entrusted to the undertaking concerned by way of one or more acts. The act or acts shall among others include the duration of the entrustment act, the arrangements for avoiding and recovering any overcompensation and a reference to the SGEI Decision. In ESA's assessment, the Waste Disposal Act does not include all the elements required of the entrustment act. For example, there are no indications, and it has not been demonstrated by the Icelandic authorities, that the Waste Disposal Act includes arrangements for avoiding and recovering overcompensation that an undertaking, such as Sorpa, might receive due to its tax-exempt status.

(96) State aid in the form of public service compensation that falls outside the scope of the SGEI Decision can be found compatible with Article 59(2) EEA and the Framework.[79] Paragraphs 15 and 16 (a)-(e) of the Framework include the same requirements as regards the content of the entrustment act as the SGEI Decision, with the exception of the requirement of a reference to the SGEI Decision. As noted above, these requirements are not met.

10.3 Conclusion concerning the compatibility of the measure

(97) The Icelandic authorities have not put forward any arguments that the State aid granted to Sorpa could be considered as compatible State aid.

(98) Measures caught by Article 61(1) EEA are generally incompatible with the functioning of the EEA Agreement, unless they qualify for a derogation under Article 61(2) or (3) or Article 59(2) EEA.

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[77] OJ L 7, 11.1.2012, p. 3, incorporated at point 1h of Annex XV of the EEA Agreement.
[78] Judgment of 28 April 1993, *Italy* v *Commission*, C-364/90, EU:C:1993:157, paragraph 20.
[79] ESA's Framework for State aid in the form of public service compensation, paragraph 7.

(99) The derogation of Article 61(2) EEA is not applicable to the aid in question, which is not designed to achieve any of the aims listed in this provision. Nor do Articles 61(3)(a) to 61(3)(c) EEA apply to the case at hand.

(100) ESA therefore finds that the existing aid scheme under assessment from which Sorpa benefits cannot be justified as compatible under the State aid provisions of the EEA Agreement.

11 Conclusion and appropriate measures

(101) In light of the above, ESA considers that the tax exemption applicable to Sorpa constitutes State aid in so far as the exempted entity constitutes an "undertaking" that offers services on the market within the meaning of Article 61 EEA. It is ESA's view that the income tax exemption enjoyed by Sorpa constitutes an incompatible existing State aid scheme that should accordingly be abolished by way of appropriate measures.

(102) To abolish the incompatible State aid, the Icelandic authorities have proposed the following legal remedies:

- *First,* Sorpa's activities on the markets for waste acceptance and waste disposal should be incorporated into a limited liability company that is subject to income tax. These activities include the Receiving and Sorting station in Gufunes, the Gas and Compost production facility in Álfsnes (GAJA), and the Earth Fill tip in Álfsnes (in so far as it receives new waste).

- *Second,* appropriate actions shall be taken to guarantee that a market price is paid for the disposing of non-domestic waste at recycling stations, and when the waste is subsequently transferred to the limited liability company an adequate price is paid to the limited liability company.

- *Third,* real estate and equipment related to the operations of the economic activities shall either continue to be owned by Sorpa and rented to the limited liability company at market price or be sold to the limited liability company at market price.

(103) In ESA's view, the remedies proposed by the Icelandic authorities ensure that the incompatible State aid is abolished. In particular, the proposed remedies will ensure that Sorpa's economic activities in the markets for waste acceptance and waste disposal are separated from Sorpa's non-economic activities by the creation of a limited liability company.

(104) Furthermore, the proposed remedies ensure that the limited liability company does not benefit from any advantage, either through the income tax exemption or through transfers from Sorpa. Incorporating the proposed remedies will therefore abolish the incompatible existing aid scheme in relation to Sorpa. ESA therefore recommends that the Icelandic authorities take, as appropriate measures, the measures listed in paragraph 102, in accordance with Article 18 of Part II of Protocol 3 SCA.

(105) The Icelandic authorities have explained in their letter that they will need two years for the implementation of the appropriate measures.[80] As Sorpa operates infrastructure that is sensitive to changes, any amendments to Sorpa's organisation will need to be implemented carefully to prevent disturbances in the waste handling services provided.[81] Changes to the co-operative structure of Sorpa also requires a political process for approval involving the six municipalities that are the owners of Sorpa.[82] The subsequent transfer of parts of Sorpa's activities into a limited liability company involves the transfer of relevant obligations, including operational licences, agreements with trade unions and commercial agreements.[83] Additionally, the process requires implementing a new corporate structure and a new strategy for the remaining parts of Sorpa.[84]

(106) Based on the reasons stated above, and in accordance with Article 18 of Part II of Protocol 3 SCA, Iceland is invited to take and implement the measures described above in paragraph 102 by no later than 1 January 2027.

(107) In accordance with Article 19(1) of Part II of Protocol 3 SCA, Iceland is invited to inform ESA in writing within one month from the date of receipt of this letter that it accepts, unconditionally and unequivocally, this proposal for appropriate measures in its entirety. Iceland is bound by its acceptance to implement the appropriate measures. If it does not accept the proposed measures, ESA may initiate the procedure referred to in Article 4(4) of Part II of Protocol 3 SCA.

(108) ESA would like to draw the attention of the Icelandic authorities to the fact that Article 4 of the Income Tax Act, in exempting certain public undertakings from income tax, is likely to confer an advantage on those undertakings which might qualify as State aid according to Article 61(1) EEA. This decision concerns only the tax exemption granted in relation to Sorpa's activities on the markets for waste acceptance and waste disposal and does not make any statements as to whether other tax exemptions or other activities are compatible with the functioning of the EEA Agreement.

(109) The Icelandic authorities are requested to immediately forward a copy of this decision to the aid recipient.

For the EFTA Surveillance Authority,

Yours faithfully,

Arne Røksund President Responsible College Member	Árni Páll Árnason College Member	Stefan Barriga College Member

Melpo-Menie Joséphidès

[80] Document No 1464597.
[81] *Ibid.*
[82] Document No 1496580.
[83] *Ibid.*
[84] *Ibid.*

Countersigning as Director,
Legal and Executive Affairs

This document has been electronically authenticated by Arne Roeksund, Melpo-Menie Josephides.

Frá: Jóni Viggó Gunnarssyni, framkvæmdastjóra SORPU bs.
Til: Stjórnar SORPU bs.
Efni: Breytingar á gjaldskrá SORPU bs. 1.7.2025

16. júní 2025

Breytingar á gjaldskrá SORPU bs. 1. júlí 2025

- Lagt er til að flestir gjaldaliðir í gjaldskrá SORPU hækki um 3,5% þann 1. júlí í samræmi við hækkun á vísitölu s.l. sex mánaða
- Nýir gjaldaliðir sem komu inn á árinu 2025 taka enga hækkun
- Nýr gjaldaliður fyrir minni farma af hrossataði og jarðvegi er tekinn upp
- Þrír gjaldaliðir hækka um 3,5% til viðbótar við aðrar hækkanir vegna kostnaðarhækkana við afsetningu eða samtals um 7%
- Ekki er lögð til hækkun á gjaldskrá endurvinnslustöðva

Gjaldskrá SORPU bs. tekur breytingum tvisvar á ári; annars vegar 1. janúar og hins vegar 1. júlí. Meiriháttar breytingar á gjaldskrá eru að jafnaði gerðar á fyrsta degi árs og byggja á umfangsmikilli áætlunargerðarvinnu stjórnenda og starfsfólks SORPU. Breytingin 1. júlí tekur mið af breytingu á samsettri vísitölu launa- og byggingarkostnaðar í tilteknum hlutföllum.

Miðað við breytingu hennar á gjaldskrá SORPU að hækka um 3,5% þann 1. júlí næstkomandi til að tryggja að SORPA innheimti raunkostnað við meðhöndlun úrgangs eins og SORPU er skylt samkvæmt lögum.

Leggur SORPA bs. því til að almenn gjaldskrá hækki um 3,5% þann 1.7.2025 til að mæta almennum kostnaðarhækkunum á launa og byggingarvísitölu enda var gjaldskráin ekki hækkuð þann 1.1.2025.

Gjaldaliðirnir fyrir grófan úrgang, blandaðan úrgang og óflokkaðan úrgang hækka því til viðbótar um 3,5% til að mæta hækkun á kostnaði við afsetningu, og hækka því samtals um 7%.

Loks er lagt til að nýjum lið verði bætt við gjaldskrá fyrir farma af jarðvegi og hrossataði undir 10 tonnum, og verði 15.500 kr. m. vsk. Gjald fyrir farma umfram 10 tonn verður áfram 31.000 kr. m. vsk.

Ekki er lögð til hækkun á gjaldskrá endurvinnslustöðva.

Nýir gjaldaliðir (hrossatað og mengaður jarðvegur) taka ekki breytingum, þar sem þessir gjaldaliðir eru það nýir að breytingar á kostnaði SORPU við afsetningu á þeim er óverulegur síðan gjaldaliðir á þeim voru ákveðnir.

Virðingarfyllst

Jón Viggó Gunnarsson
Framkvæmdastjóri SORPU bs.

	Gjaldskrá		Gjaldskrá		Breyting
Vörunúmer	1. jan - 30. jún		1. júl - 31.des		
Áfsnes	Án vsk	Með vsk	Án vsk	Með vsk	Breyting
12102 - Óbrennanlegur pressanlegur úrgangur	52.90	65.60	54.75	67.89	3.5%
12103 - Steinefni frá söfnun sveitarf. í urðun	10.05	12.46	10.40	12.90	3.5%
12104 - Málað timbur -málað/plasth.-frá söfn.sveitarf.	23.10	28.64	23.91	29.65	3.5%
12105 - Ómálað timbur -ekki málað/plasthúðað-söfn.sveitarf.	13.01	16.13	13.47	16.70	3.5%
12107 - Trjágreinar	20.71	25.68	21.43	26.58	3.5%
12109 - Garðaúrgangur	20.71	25.68	21.43	26.58	3.5%
12111 - Hænsnaskítur í urðun	20.71	25.68	21.43	26.58	3.5%
12113 - Svínaskítur í urðun	18.18	22.54	18.82	23.33	3.5%
12114 - Hrossatað	25.000 pr/ferð	31.000 pr/ferð	25.000 pr/ferð	31.000 pr/ferð	0.0%
12117 - Mengaður jarðvegur og uppgröftur í urðun	25.000 pr/ferð	31.000 pr/ferð	25.000 pr/ferð	31.000 pr/ferð	0.0%
12118 - Kapalkefli	37.30	46.25	38.61	47.87	3.5%
12126 - Ómálað timburflís 90% <120mm að hámarki 200mm	13.01	16.13	13.47	16.70	3.5%
12127 - Málað timburflís í urðun	5.00	6.20	5.18	6.42	3.5%
12128 - Olíumengaður jarðvegur og uppgröftur	31.00	38.44	32.09	39.79	3.5%
12130 - Óbrennanlegur úrg. -frá sorpmeðhöndlunarst. í urðun	51.71	64.12	53.52	66.36	3.5%
12132 - Þvegnir sandur í urðun	51.71	64.12	53.52	66.36	3.5%
12133 - Ólífrænn brennanlegur úrgangur >20% þe. í urðun	51.71	64.12	53.52	66.36	3.5%
12135 - Asbest í urðun	51.71	64.12	53.52	66.36	3.5%
12136 - Gifs og gifsplötur í urðun	10.05	12.46	10.40	12.90	3.5%
12137 - Ásætur úrgangur í urðun	51.71	64.12	53.52	66.36	3.5%
12139 - Aska í urðun	16.74	20.76	17.33	21.48	3.5%
12144 - Úrgangur frá gróðurhreinsun í urðun	14.42	17.88	14.92	18.51	3.5%
12160 - Net, troll og kaðlar í urðun	51.71	64.12	53.52	66.36	3.5%
12188 - Hálfþroskuð moltа í urðun	11.16	13.84	11.55	14.32	3.5%
GAJA	Án vsk	Með vsk	Án vsk	Með vsk	Breyting
12303 - Lífrænn daglanlegur heimilisúrgangur frá rekstri	33.62	41.69	34.80	43.15	3.5%
12306 - Gras	8.65	10.73	8.96	11.10	3.5%
12307 - Matvæli í umbúðum	71.51	88.67	74.01	91.78	3.5%
12309 - Matvæli í umbúðum (án ytri umbúða)	60.45	74.96	62.57	77.58	3.5%
12321 - Fóður, mjöl og hveiti	51.97	64.44	53.79	66.70	3.5%
12322 - Deig	51.97	64.44	53.79	66.70	3.5%
12388 - Sérsafnaður lífrænn heimilisúrgangur	35.03	43.44	36.26	44.96	3.5%
Mötttöku- og flokkunarstöð	Án vsk	Með vsk	Án vsk	Með vsk	Breyting
14001 - Blandaður úrgangur	57.83	71.71	61.88	76.73	7.0%
14002 - Hjólbarðar / Gúmmíúrgangur	77.63	96.26	80.35	99.63	3.5%
14003 - Kapalkefli	37.30	46.25	38.61	47.87	3.5%
14004 - Ómálað timbur	14.62	18.13	15.13	18.76	3.5%
14006 - Gras og hey	18.18	22.54	18.82	23.33	3.5%
14007 - Trjágreinar	22.77	28.23	23.57	29.22	3.5%
14008 - Sérsafnaður lífrænn úrgangur	51.65	64.05	53.48	66.29	3.5%
14009 - Garðaúrgangur	22.77	28.23	23.57	29.22	3.5%
14010 - Filmuplast	0.00	0.00	0.00	0.00	
14011 - Heyrúlluplast	0.00	0.00	0.00	0.00	
14014 - Umbúðir úr bylgjupappa	0.00	0.00	0.00	0.00	
14015 - Afskurður-bylgjupappi	18.81	23.32	19.47	24.14	3.5%
14016 - Gróður úrgangur	57.83	71.71	61.88	76.73	7.0%
14017 - Umbúðir úr sléttum pappa	0.00	0.00	0.00	0.00	
14018 - Skrifst.pappír og hvítur afskurður	28.80	35.71	29.81	36.97	3.5%
14019 - Blandaður pappírsúrg.	7.08	8.78	7.33	9.09	3.5%
14021 - Stíft plast - umbúðir	12.81	15.88	13.26	16.44	3.5%
14022 - Dagblöð og tímarit	28.81	35.72	29.82	36.97	3.5%
14024 - Bárur	32.17	39.89	33.30	41.29	3.5%
14027 - Blandaðar plastumbúðir - heimilislegar	0.00	0.00	0.00	0.00	3.5%
14028 - Hart plast án úrvinnslugjalds	42.67	52.91	44.18	54.76	3.5%
14029 - Frauðplast	0.00	0.00	0.00	0.00	
14030 - Óflokkaður úrgangur	71.51	88.67	76.52	94.88	7.0%
14031 - Ýsuinngar	100.79	124.98	104.32	129.35	3.5%
14040 - Lífrænn fljótandi úrgangur	72.45	89.84	74.99	92.98	3.5%
14050 - Dýrahræ	77.63	96.26	80.35	99.63	3.5%
14055 - Glerumbúðir					
14060 - Málmar					
14070 - Föt og klæði	75.00	93.00	77.63	96.26	3.5%