

Landfill taxes, bans & Incineration taxes

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Please note that we have received this information from our members or from other sources, we take no responsibility for the correctness of this data.

If not specified otherwise the information refers to the MSW.

COUNTRY	Landfill tax/fees implemented in €/t	Landfill tax planned €/t	Landfill ban implemented	Landfill ban planned	Incineration tax €/t
Austria VAT 20%	Average net price for landfilling: € 60-130 Landfill tax: € 87 from 1.1.2006 depending on composition of waste and standard of the landfill	Adjustment of prices corresponding to consumer price index	From 1.1.2008 for wastes with TOC > 5% Exception for: - mechanical-biological treatment waste with a calorific value > 6.600 kJ/kg dry substance - mechanically treated waste with a calorific value > 6.600 kJ/kg dry substance and TOC > 8%		€ 7 from 1.1.2006 for incineration, prod. from Refuse Derived Fuel and transport of waste for those activities (Planned: adjustment of prices corresponding to consumer price index)
Belgium, Flanders VAT 21%	2010 Private landfill: € 55,70 combustible waste (+ max 20% local taxes) € 29,71 non-combustible waste (+ max 20% local taxes) Public landfill: € 79,56 combustible waste € 42,44 non-combustible waste	Adjustment of prices to annual consumer price index	- unsorted wastes, sorted and non-sorted wastes for recovery, combustible residual fraction from sorting - several limit values e.g. TOC > 6%		Private (co)-incineration: € 5,20 incineration & co-incineration (+ max 20% local taxes) Public (co)- incineration: € 7,43
Belgium, Wallonie VAT 21%	2010 € 65 hazardous waste € 60 non-hazardous waste	Adjustment of prices to annual consumer price index	Since March 2004		2010 With energy-recovery: € 6 (non-hazardous waste) € 12 (hazardous waste) Without energy-recovery € 25 (non-hazardous waste) € 30 (hazardous waste)

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Czech Republic VAT 19%	For municipal waste after 2009 € 17				No
Denmark VAT 25%	Average net price for landfilling: ~€ 40 Landfill tax from 1.1.2010: € 63		On 1.1.1997, a ban on landfilling of waste suitable for incineration took effect.		From 1.1.2010 the incineration tax has been replaced by a tax on produced heat from waste and a tax of CO ₂ emission (fossil part of waste) as well. The total level varies between: € 40-50.
Finland VAT 22%	Average net price for landfilling MSW: € 60-90 Landfill tax for landfills owned by municipalities: € 30 - no tax for fly ash from power plants, contaminated soil or waste materials used in the constructions of the landfill - private landfills are excepted from the tax		According to the Landfill Directive	Aim to introduce in 2011 a law (with transition period) to ban landfilling of biodegradable waste.	No

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France	<p>From 2009 landfill tax on “non-authorized” landfills € 50, on “authorized” landfills € 15 (€ 20 in 2010), and “authorized + ISO 14001” landfills € 13 and € 10 when the energy is recovered at a minimum of 75% level</p> <p>Taxes will be increased from 1st July 2007 and then increased automatically every 1st January to be in 2015: € 150 on “non-authorized” landfills, € 40 on “authorized” landfills and € 32 on “authorized + ISO 14001” and € 20 if energy is recovered</p> <p><i>Exemption:</i></p> <ul style="list-style-type: none"> - inert waste and industrial waste to internal landfill - cement or linked asbestos in mono landfill. 		Introduced 2002 (general rules: landfill limited to “residual” wastes, but large discussion about this definition)	No	<p>Since 1st January 2009 tax on incineration. The tax is planned to increase from € 7/t in 2009 to € 14/t in 2013.</p> <p>Can be reduced if a plant has:</p> <ul style="list-style-type: none"> - ISO 14001 environmental certification; - energy efficiency ratio - similar to the R1 formula - same level at 0.6 for the existing plants; - NOx emissions, below 80 mg. <p>If you have two of these three factors then a max. reduction is possible and the tax will be € 2/t in 2009, and it will increase to € 4/t by 2013.</p>
Germany VAT 19%	Landfill ban for untreated MSW since 1.6.2005				No
Hungary	For all waste types € 7-15 from January 2010 (exception for slag and fly ash from incineration plants and compost used as cover material of landfills)		From 1 st July 2003 for tyre, from 1 st July 2006 for rubber scrap	From 2015 for non pre-treated waste	No

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Ireland VAT 13,5%	<p>Average net price for landfilling: € 60</p> <p>Landfill tax in 2010: € 30 (target levels in 2011: € 50 and 2012: € 75)</p> <p>There is exemption for pre-treated waste but this area is still unclear e.g. it appears that the tax will apply to incineration ash. (NB: the overall waste facilities levies structure is under review)</p> <p>Current legislation states tax can only increase by € 5 per annum.</p>	The overall waste facilities levies structure is under review and a higher landfill levy is expected.	<p>None under national legislation. Some landfills ban certain waste streams.</p> <p>New pre-treatment guidance restricts the amount of Biodegradable Municipal Waste landfills can accept to align with the landfill directive limits. This condition is included in the landfill's operating licence.</p>	No	<p>No</p> <p>The overall waste facilities levies structure is under review and a new incineration levy is expected.</p>
Italy	<p>Net price for landfilling: € 60 – 120</p> <p>Landfill tax: € 1–10 inert waste € 5–10 other waste (MSW excluded) € 10–25 MSW, depending on Region</p>		Yes (see Landfill Directive)	Combustible waste CV>13MJ/kg from 1 st January 2011	<p>All the incineration plants must recover energy</p> <p>No tax on incineration</p>
Netherlands	<p>Average net price for landfilling: € 20-30/t</p> <p>Landfill tax in 2010: € 107,49</p>		For 35 categories of waste	No	No

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Norway	€ 50 /t waste > 10% TOC € 30/t < 10% TOC		Landfill ban for all waste > 10% TOC introduced 01.07.09		€ 11/t incineration. The tax is divided in two: - € 7/t incineration for CO ₂ - Approximately € 4 based on emission tax for 14 different substances.
Portugal VAT 5%	€ 3,5 /t Waste delivered by each operator is assessed on case by case approach and for the waste which could be recycled the fee is 1,5 times higher than the indicated above. In general it is assumed that in Portugal 50% of waste landfilled is recyclable (biowaste, paper, plastics, metals, wood, glass, electric and electronic waste and batteries).	Taxes are updated every year	No	No	€ 1,06 /t Waste delivered by each operator is assessed on case by case approach and for the waste which could be recycled the fee is 1,5 times higher than the indicated above. In general it is assumed that in Portugal 50% of waste incinerated is recyclable (biowaste, paper, plastics, metals, wood, glass, electric and electronic waste and batteries)
Spain VAT 7%	No, but legislation in Madrid: € 25,36 Catalonia: € 40		No		€ 34-90
Sweden VAT 25%	€ 40		1.1.2002: Sorted combustible waste (all material continuing to burn when once ignited) 1.1.2005: Organic waste (all waste containing carbon in organic form, e.g. food waste and plastics)		Depending on electricity efficiency rate € 10 waste for cogeneration facilities with heat recovery and high electricity recovery - € 50 plants with only heat recovery Abolished from 1 st October 2010

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Switzerland VAT 7,6%	€ 9,66 residual landfill € 12,88 for bio-reactor landfill, e.g. slag € 32,19 for export to disused salt mines (e.g. untreated residues from flue-gas cleaning)	Differs from canton to canton	Since 2000, effective since 2002		
UK	£ 24 (€ 35,19) standard rate from 1.4.07 £ 2,5 (€ 3,67) for inert waste	Rising by £ 8 (€ 11,72) per annum until 2013/2014 when the standard rate will be £ 72 (€ 82,60) per tonne.	No	UK Government giving consideration to landfill bans on specific waste streams. Public consultation due to begin in spring 2010	