

October 2016

Landfill taxes & bans

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

If not specified otherwise the information refers to Municipal Solid Waste (MSW).

COUNTRY	Landfill tax in €/t	Landfill tax planned €/t	Landfill ban implemented	Landfill ban planned
EU27	Average 80 €/t			
Austria VAT 20%	87€/t Average net price: €60-130€	Adjustment of prices to annual consumer price index	Since 1.1.2008 for waste with TOC > 5%	
Belgium, Flanders VAT 21%	31.70 - 84.89 €/t (depending on public/private and combustible/non combustible waste) Average net price: 60-120€/t	Adjustment of prices to annual consumer price index	Since 2006 for combustible household waste + industrial/commercial waste, but exceptions possible until 2015	
Belgium, Brussels VAT 21%	No landfill			
Belgium, Wallonia VAT 21%	40 – 80 €/t (depending on the kind of waste)	Adjustment of prices to annual consumer price index	Since 2004 for household waste, sludge, bottom ashes, waste containing a large biodegradable part	
Bulgaria	18 €/t (landfills compliant with Landfill Directive)		No	No
Czech Republic VAT 19%	20€/t Current gate fees 32-48 €/t	From 2020 landfill tax to be 36€/ton	From 2023 planned for mixed MSW that cannot be re-used or recycled)	From 2023 planned for mixed MSW that cannot be re-used or recycled
Denmark VAT 25%	63 €/t Average net price: 44€ (10-95€) Total price: 75-180€		Since 1.1.1997 on waste suitable for incineration	
Estonia	30 €/t Average gate fee (2013): 65 €/t		Since 2004 on untreated waste. Since 2008 on unsorted waste.	
Finland VAT 23%	60 €/t (hazardous waste excluded) Average total price 99.60 €/t, from 70 to 150 €/t.		According to the Landfill Directive From 1.01.2016 ban for all organic	From 1.01.2016 on all organic waste. Transition period until 2016.
France VAT: 5.5% municipal waste / 19.6% industrial waste	150€/t ("non-authorized" landfills) 40€/t ("authorized" landfills) 32€/t ("authorized + ISO 14001") 20€/t (minimum energy recovery 75%) Taxes increase automatically every 1 st January		Since 2002 according to the Landfill Directive	No
Germany VAT 19%	Landfill ban for untreated MSW since 1.6.2005			

COUNTRY	Landfill tax in €/t	Landfill tax planned €/t	Landfill ban implemented	Landfill ban planned
Greece	40 €/t Current gate fee: 10 – 48.5 €/t			
Hungary VAT 25%	Average net fee: 25€/t Total price: 35€/t		From 1 st July 2003 for tyre, from 1 st July 2006 for rubber scrap	From 2015 for non pre-treated waste
Ireland VAT 13.5%	75€/t Average net price: 30-40 €/t		No	No
Italy VAT 10%	1–10€/t inert waste 5–10€/t other waste 10–25€/t MSW, depending on Region Average net price: 79 – 94€/t Total price: 88-104€/t		According to the Landfill Directive Combustible waste CV > 13 MJ/kg from 1 st January 2012	
Latvia	9.96 €/t MSW Average net price: 30€/t Total price: 40€/t			
Lithuania VAT 21%	0 €/t		On biodegradable waste from gardens, parks and greeneries	Landfill ban on untreated waste expected
Luxemburg	Below 30 €/t		Landfill ban on organic waste or non-pretreated MSW	
Netherlands VAT 19%	17 €/t (2014) Average net price: 40 – 50 €/t		For 64 categories of waste	No
Norway VAT 25%	37.4 €/t Average net price: 80€/t Total price: 146.8 €/t		Landfill ban for all waste > 10% TOC introduced 01.07.2009	
Poland VAT 23%	26.6€/t Typical charges: 28.13–92.94€/t (but mostly 48.92 €/t)		Since 1.1.2013 on combustible waste collected separately	
Portugal VAT 5%	5€/t Total price: 3.67 €/t	Taxes are updated every year	No	No
Romania	0 €/t	50 lei/t (11 €/t) from 2014 and up to 120 lei/t (27 €/t) from 2016 ¹		
Slovenia	2.2€/t (inert waste) 11€/t (non-hazardous waste)		On organic waste or non-pretreated MSW	
Spain VAT 7%	Catalonia: 12 €/t (municipalities with separate collection systems) 21 €/t (municipalities without separate collection systems) Average net fee Madrid: 25.36€/t Catalonia: 40€/t		No	
Sweden VAT 25%	Average net fee for landfilling: €50-75 Landfill tax: €55 (increased from €45 in 2015) Total price for landfilling: €120-170 Landfill tax increased more than 50% from 2001 to 2010		1.1.2002: Sorted combustible waste 1.1.2005: Organic waste	

¹ Source: [European Commission](#)

COUNTRY	Landfill tax in €/t	Landfill tax planned €/t	Landfill ban implemented	Landfill ban planned
Switzerland VAT 7.6%	2.3 €/t in inert landfills 13 €/t for stabilised waste 12 €/t for bottom ashes in controlled landfills 17 €/t in salt mines	Differs from canton to canton	Landfill ban for MSW since 2005.	
UK	2.65 – 84.4 £/t Gate fee: 9-25£/t (10.40-29 €/t)		No	

Glossary:

TOC – Total Organic Carbon
CV – Calorific Value