

COUNTRY	LANDFILL TAX IN €/T	LANDFILL TAX PLANNED	LANDFILL BAN IMPLEMENTED	LANDFILL BAN PLANNED
EU 28	<p>24 EU Member States have a tax (AT, BE, BG, CZ, DK, EE, EL*, ES, FI, FR, HU, IE, IT, LT, LU**, LV, NL, PL, PT, RO, SE, SL, SK, UK), as well as Norway and Switzerland.</p> <p>4 EU Member States do not have a landfill tax (CY, DE, HR, MT).</p> <p>Tax rates vary from 3€/t (LT) to more than 100€/t (BE).</p> <p>*: the Greek landfill tax was suspended for 2017 **: a municipal tax is applied in Luxembourg</p>		<p>18 EU Member States adopted a ban** (AT, BE, DE, DK, EE, FI, FR, HU, HR, LT, LU, NL, PL, RO, SE, SL, SK, UK), as well as Norway and Switzerland.</p> <p>10 EU Member States do not have a ban** (BG, CY, CZ, EL, ES, IE, IT, LV, MT, PT).</p> <p>**landfill ban: stream banned from landfilling additionally to the requirements of Directive 1999/31/EC on the landfill of waste</p>	
AUSTRIA	<p>87€/t since 2006</p> <ul style="list-style-type: none"> - Tax exists since 1999 - Tax depends on composition of waste and standard of the landfill. - Residues from incineration and co-incineration plants are exempted from landfill tax. - Landfill tax increased more than 50% from 2001 and 2010. 	Adjustment of prices to annual consumer price index	<p>Introduced in 1996, full implementation on 1.1.2004 with local exemptions until 31.12.2008.</p> <p>Bans waste with TOC > 5% with exceptions for:</p> <ul style="list-style-type: none"> - mechanical-biological treatment waste with a calorific value > 6600 kJ/kg dry substance - mechanically treated waste with a calorific value > 6600 kJ/kg dry substance and TOC > 8% 	
BELGIUM, BRUSSELS	There are no landfills in Brussels region			
BELGIUM, FLANDERS	<p>101.91 €/t for combustible waste landfilled in inorganic industrial waste landfill 56.05 €/t for non-combustible waste</p> <p>- average cost (pre-tax) in 2016: 58€/t for household and similar waste, 44€/t for industrial waste</p> <p>Reference year: 2017 unless indicated otherwise</p>	Adjustment of prices to annual consumer price index	<ul style="list-style-type: none"> - Since 1998, ban on separately collected waste. - Since 2000, ban on combustible waste (TOC > 6% and LOI > 10%). - Since 2007, ban on biodegradable waste. 	

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BELGIUM, WALLONIA	113.01 €/t for general waste 62.16 €/t for non-combustible waste Reference year: 2017	Adjustment of prices to annual consumer price index	- Since 2004, ban on combustible waste (TOC > 6%)	
BULGARIA	40 BGN per tonne in 2017 (20€) 45 BGN per tonne in 2018 (23€) 57 BGN per tonne in 2019 (30€) 95 BGN per tonne in 2020 and following years (50€)		No ban.	
CROATIA	No tax.	A fee is encouraged by the waste management plan for 2017-2022, but not applied yet.	Limit on amount of biodegradable waste that can be deposited in the landfill (50% of amount deposited in landfill from 1 st January 2017, 35% by 31 st December 2020)	
CYPRUS	No tax.		No ban.	
CZECH REPUBLIC	500 Kc per tonne (20€) for municipal waste. Additional fees are applied for other types of waste. Furthermore, a “risk fee” is added for hazardous waste. Reference: law of 1992, still applied in 2017	According to the waste management plan 2015-2024, the tax should be adjusted in order to divert waste higher up the hierarchy.	No ban.	2024: landfilling of mixed municipal waste will be banned Source: waste management plan 2015-2024
DENMARK	Tax in place since 1987. 475 DKK per tonne (63.3€) before VAT (79€ VAT inc.). Reference: since 2010, still valid in 2017		Since 1997, ban on recycling and combustible waste (3% TOC in 2011).	
ESTONIA	Since 1990. 29.84€ per tonne in 2017		Ban on untreated waste since 2004 and unsorted MSW since 2008.	

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FINLAND	70€ per tonne in 2017		Ban on organic waste (TOC > 10 %) in application since 1 st January 2016. Ban on construction and demolition waste will enter into force on 1 st January 2020.	
FRANCE	150€ per tonne in ‘non-authorized’ landfills A: 32 €/t in ‘authorized’ + ISO 14001 landfills B: 23 €/t in ‘authorized’ landfills with 75% energy recovery from captured biogas C: 32 €/t in ‘authorized’ bioreactor landfill cells with biogas recovery B + C – 15 €/t Other ‘authorized’ landfills: 40€/t Reference year: 2017	Taxes are updated yearly.	Ban on untreated waste since 2002. Ban on source separated waste collected for recycling. Ban on waste from municipalities which do not have source separation schemes.	
GERMANY	No tax.		Landfill ban introduced with an administrative regulation (TASi) in 1993 on untreated waste with TOC > 3 %, full implementation since 1.6.2005. There are exceptions for: - mechanical-biological treatment waste with a calorific value > 6600 kJ/kg dry substance - mechanically treated waste with a calorific value > 6600 kJ/kg dry substance and TOC > 8%	

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GREECE	<p>Landfill tax since 1.1.2014.</p> <p>This fee was suspended from 1.1.2017 to 31.12.2017.</p> <p>From 35€/t in 2014, increases by 5€/t every year up to 60€ maximum.</p> <p>This fee does not apply to residues of waste treatment processes.</p>	<p>In 2017, The European Commission called Greece to “Properly enforce and gradually increase landfill taxes to phase-out landfilling of recyclable and recoverable waste.”</p>	No ban.	
HUNGARY	<p>Landfill tax since 1.1.2013.</p> <p>Fee started at 6,000 HUF (19.35€) in 2013, planned to be raised yearly to maximum 12,000 HUF (38.7€/t) in 2016.</p> <p>In 2017, the fee is still 6,000 HUF (19.35€).</p>		<p>Since 2002 on untreated waste. Since 2003 on hazardous waste streams including waste tyres, shredded rubber and partially organic wastes.</p>	
IRELAND	<p>75€ per tonne since 1.7.2013.</p>		<p>No ban.</p> <p>Ireland aims to reduce to 0% direct disposal of unprocessed residual waste to landfills from 2016 onwards, and to achieve the Landfill Directive target on biodegradable waste by 2020.</p>	

ITALY	<p>Landfill tax varies between regions, from 5.2€ to 25.82€ per tonne.</p> <p>Rates in 2017*:</p> <table border="1" data-bbox="338 360 837 1406"> <thead> <tr> <th>Region</th> <th>Rate(s)</th> </tr> </thead> <tbody> <tr> <td>Aosta Valley</td> <td>18 € per tonne</td> </tr> <tr> <td>Basilicata</td> <td>25 € per tonne, with up to 90% reduction based on separate collection level</td> </tr> <tr> <td>Campania</td> <td>10.3 € per tonne 5.2 € per tonne if pre-treated</td> </tr> <tr> <td>Emilia-Romagna</td> <td>15 € per tonne</td> </tr> <tr> <td>Friuli-Venezia Giulia</td> <td>25.82 € per tonne</td> </tr> <tr> <td>Lazio</td> <td>10.329 € per tonne if collected separately or from mechanical separation 15.493 € per tonne otherwise</td> </tr> <tr> <td>Liguria</td> <td>14.42 € per tonne</td> </tr> <tr> <td>Lombardy</td> <td>15 € per tonne</td> </tr> <tr> <td>Marches</td> <td>20 € per tonne</td> </tr> <tr> <td>Piedmont</td> <td>12 € per tonne</td> </tr> <tr> <td>Puglia</td> <td>25.82 € per tonne</td> </tr> <tr> <td>Sardinia</td> <td>25.80 € per tonne or 18 € for stabilised waste. Up to 70 % reduction based on the separate collection level.</td> </tr> <tr> <td>Tuscany</td> <td>15 € per tonne</td> </tr> <tr> <td>Veneto</td> <td>25.82 € per tonne</td> </tr> </tbody> </table> <p>*: data missing for some regions</p>	Region	Rate(s)	Aosta Valley	18 € per tonne	Basilicata	25 € per tonne, with up to 90% reduction based on separate collection level	Campania	10.3 € per tonne 5.2 € per tonne if pre-treated	Emilia-Romagna	15 € per tonne	Friuli-Venezia Giulia	25.82 € per tonne	Lazio	10.329 € per tonne if collected separately or from mechanical separation 15.493 € per tonne otherwise	Liguria	14.42 € per tonne	Lombardy	15 € per tonne	Marches	20 € per tonne	Piedmont	12 € per tonne	Puglia	25.82 € per tonne	Sardinia	25.80 € per tonne or 18 € for stabilised waste. Up to 70 % reduction based on the separate collection level.	Tuscany	15 € per tonne	Veneto	25.82 € per tonne	<p>In many regions, the tax is adopted yearly.</p>	<p>No ban*.</p> <p>*A ban on waste with Calorific value > 13,000 kJ / kg was introduced in the 2003 landfill law, for an implementation by 2007. This implementation was delayed 6 times, until 2016/2017 when the ban was abrogated.</p>	
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LATVIA	Landfill tax in application since 1991. 25€ per tonne in 2017 35€ per tonne in 2018 43€ per tonne in 2019 50€ per tonne in 2020		No ban.	
LITHUANIA	3€ per tonne in 2017 5€ per tonne in 2018 21.72€ per tonne in 2019 27.51€ per tonne from 2020		Since 2000, ban on tires (unless used as construction material) and biodegradable waste from gardens, parks and green areas. Since 1.1.2013, ban on untreated municipal waste.	
LUXEMBOURG	No national tax. An 8€ per tonne fee is applied by the municipality who owns the only landfill in Luxembourg.		Ban on untreated MSW and organic waste (TOC > 5%).	
MALTA	No tax.		No ban.	
NETHERLANDS	Introduced in 1995, repealed in 2012 and reintroduced in 2015. 13.11€ per tonne in 2017	Tax is adjusted yearly.	Ban since 1995 on 35 waste streams, including combustible and biodegradable waste (TOC > 5%). In 2017, it includes over 60 streams.	
NORWAY	Introduced in 1999, repealed on 1.1.2015		Ban on biodegradable waste and waste with TOC > 10% and LOI > 20% introduced on 1.7.2009	
POLAND	140 PLN per tonne in 2018 (33 €) 170 PLN per tonne in 2019 (40€) 270 PLN per tonne from 2020 (64€)		Since 1.1.2013, ban on biodegradable waste collected separately. Since 1.1.2016, ban on combustible waste with > 5 % TOC, >8% LOI, Calorific value > 6MJ/kg	
PORTUGAL	Tax introduced in 2007. 2017: 7.7 € per tonne 2018: 8.8 € per tonne 2019: 9.9 € per tonne 2020: 11 € per tonne		No ban.	

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ROMANIA	Tax introduced on 1.1.2018. 80 RON per tonne in 2017 (17€) 120 RON per tonne in 2018 (26€)		No ban.	
SLOVAKIA	Tax introduced on 1.1.2014. Rates since 2016: 9.96 € per tonne of MW collected in less than 4 separate fractions 5.98 € per tonne of MW collected in 4 separate fractions 4.98 € per tonne of MW collected in 5 separate fractions		Since 1.7.2016, ban on sorted biodegradable kitchen and restaurant waste, biodegradable municipal waste from gardens, parks and cemeteries.	
SLOVENIA	Tax introduced in 2001. Latest update: 2014. 11 € per tonne Still in application in 2017		Since 2011, ban on Calorific value > 6 MJ/kg, TOC > 5%, AT ₄ > 10mg O ₂ / g dry matter. This ban also includes mixed municipal waste and separately collected waste.	

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SPAIN	Region	Tax		No ban.	
	Cantabria	41.19 € / t			
	Castilla y León	7 € / t (non-recoverable) 20 € / t for recoverable (taking into account the proportion of recoverable fractions)			
	Catalonia	In place since 2003. - 30 € / t in 2017 - 35.6 € / t in 2018 - 41.3 € / t in 2019 - 47.1 € / t in 2020			
	Extremadura	12 € / t			
	La Rioja	12 € / t			
	Valencia	41.3 € / t in 2019			
SWEDEN	Since 2000. Fee since 2015: 500 SEK (50€) Still in application in 2017.			Since 2002, ban on sorted combustible waste. Since 2005, ban on organic waste.	
SWITZERLAND	- Inert waste: 5CHF / tonne (4.3€) - Stabilized waste, bottom ash, construction waste: 16 CHF / tonne (13.7€) - Underground landfill in a foreign country: 22 CHF / tonne (18.9€) Rates in application since 1.1.2017			Ban on untreated and combustible waste since 2000.	

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UNITED KINGDOM	<p>Tax introduced in 1996.</p> <p><u>England, Wales and Northern Ireland</u> <i>Rates from 1st April 2017:</i> £86.10 / tonne (standard rate) £2.70 / tonne (lower rate)</p> <p><i>Rates from 1st April 2018:</i> £88.95 / tonne (standard rate) £2.80 / tonne (lower rate)</p> <p><u>Scotland</u> Since 1st April 2015, Scotland can adopt its own landfill tax. In 2017, the rate was the same as the rest of the UK.</p>		<p><u>Scotland</u> Ban on source-separated waste since 2014, coupled with mandatory source separation of food waste for businesses producing > 5 kg of food waste per week.</p> <p><u>Northern Ireland</u> Since 1st April 2015, ban on separately collected food waste coupled with mandatory source separation of food waste for businesses producing > 5 kg of food waste per week.</p>	<p><u>Scotland</u> Ban on biodegradable waste by 2021.</p> <p><u>Wales</u> Ban foreseen on separately collected waste.</p>

Glossary:

TOC – Total Organic Carbon

LOI – Loss on Ignition

DOC – Dissolved Organic Carbon

EWC – European Waste Code

No ban – No additional waste stream banned compared to the requirements of the Landfill Directive.