

COUNTRY	LANDFILL TAX IN €/TONNE	LANDFILL TAX PLANNED	LANDFILL BAN IMPLEMENTED	LANDFILL BAN PLANNED
EU 27	<p>23 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), as well as Switzerland and the United Kingdom.</p> <p>4 EU Member States do not have a landfill tax (CY, DE, HR, MT) as well as Norway**.</p> <p>Tax rates vary from 5 €/t (LT) to more than 100 €/t (BE).</p> <p>*: a municipal tax is applied in Luxembourg **: the Norwegian landfill tax was repealed in 2015.</p>		<p>16 EU Member States adopted a ban** (AT, BE, DE, DK, EE, FI, FR, HU, HR, LT, LU, NL, PL, SE, SL, SK), as well as Norway, Switzerland and the United Kingdom.</p> <p>11 EU Member States do not have a ban** (BG, CY, CZ, EL, ES, IE, IT, LV, RO, 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. 	<p>Adjustment of prices to annual consumer price index.</p>	<p>In force since 1997, 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% 	

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BELGIUM	<p>Brussels There are no landfills in Brussels region.</p> <p>Flanders 107.32 €/t for combustible waste landfilled in inorganic industrial waste landfill 59.03 €/t for non-combustible waste in 2020.</p> <p>- average landfill rate (pre-tax) in 2018: 49 €/t for household and similar waste, 40 €/t for industrial waste</p> <p>Wallonia 119.59 €/t for general waste 66.37 €/t for non-combustible waste.</p>	Adjustment of prices to annual consumer price index.	<p>Brussels There are no landfills in Brussels region.</p> <p>Flanders - Since 1998, ban on separately collected waste. - Since 2000, ban on combustible waste (TOC > 6% and LOI > 10%). - Since 2007, ban on biodegradable waste.</p> <p>Wallonia - Since 2004, ban on combustible waste (TOC > 6%) - Since 2007, ban on biodegradable waste.</p>	
BULGARIA	<p>57 BGN/t in 2019 (30€) 95 BGN/t in 2020 and following years (50€) according to a policy from 2011.</p> <p>Note: Because of delay in waste treatment facilities it has been discussed to increase the rate from 57 BGN to 95 BGN in three steps until 2022. Unclear what decision was made.</p>	95 BGN/t.	No ban.	
CROATIA	No tax.	A fee is encouraged by the waste management plan for 2017-2022, but in March 2020 yet not applied for MSW waste.	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.	

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CZECH REPUBLIC	500 Kc/t (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 2020.	According to the waste management plan 2015-2024, the tax should be adjusted in order to divert waste higher up the hierarchy. Delayed increase 1850 Kc will be applied in 2030 instead of 2023.	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/t (63.3€) before VAT (79€ VAT inc.).		Since 1997, ban on recycling and combustible waste (3% TOC in 2011).	
ESTONIA	Since 1990. 29.84 €/t		Ban on untreated waste since 2004 and unsorted MSW since 2008.	
FINLAND	70 €/t		Ban on organic waste (TOC > 15 %) in application since 1 st January 2016. The restriction was decreased to TOC > 10% as of 1 st January 2020. Ban on construction and demolition waste entered into force on 1 st January 2020.	
FRANCE	A: 152 €/t in ‘non-authorized’ landfills. B: 25 €/t in ‘authorized’ landfills with 75% energy recovery from captured biogas C: 35 €/t in ‘authorized’ bioreactor landfill cells with biogas recovery B + C – 18 €/t Other ‘authorized’ landfills: 42€/t Reference year: 2020	Adjusted 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.	

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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%	
GREECE	Landfill tax came in place 1.1.2014. From 35€/t in 2014, increases by 5€/t every year up to 60€ maximum. This fee was suspended from 1.1.2017 to 31.12.2017. From 1.1.2020 the tax is 10 €/t.	From 1.1.2021 increased annually with 5€/year up to 35€/t.	No ban.	
HUNGARY	Landfill tax since 1.1.2013. Fee started at 6,000 HUF/t (19.35€) in 2013, planned to be raised yearly to maximum 12,000 HUF/t (38.7 €) in 2016 but in 2016 changed to remain at 6,000 HUF/t. In 2020, the fee is still 6,000 HUF/t (19.35€).		Since 2002 on untreated waste. Since 2003 on hazardous waste streams including waste tyres, shredded rubber and partially organic wastes.	
IRELAND	Land fill tax since 1.6.2002. 75 €/t since 1.7.2013.		No ban. 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.	

ITALY	Landfill tax varies between regions, from 5.2 € to 25.82 €/t. 25.82 €/t is the maximum tax allowed from national legislation.	In several regions, the tax is adjusted yearly. Valle d’Aosta is to double the tax on landfill of inert waste from 2021.	No ban*. *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.																						
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	Lombardy	19 €/t			
	Marche	25 €/t			
	Molise	21 €/t (data from 2013)			
	Piedmont	25.82 €/t. Reduced to 12.91 €/t if pre-treated.			
	Sardinia	25.80 €/t, 18 €/t for stabilised waste. Up to 70 % reduction based on the separate collection level.			
	Sicily	In 2013 12.36 €/t and 1% increase for every percentage of deviation to the legislation. Revoked in 2017. No new data.			
	Trentino-South Tyrol	12.86 €/t in Trentino. 11.40€/t in South Tyrol.			
	Tuscany	25.82 €/t. Reduced to 21.00 €/t if pre-treated			
	Umbria	25.82 €/t			
	Veneto	25.82 €/t			

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LATVIA	Landfill tax in application since 1991. 50 €/t		No ban.	
LITHUANIA	5€/t for 2020. Reduced from the planned 27.51€/t due to lack of alternatives for waste management.	Planned increase of landfill tax when WTE plants are running.	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. A fee of 8 €/t is applied by the municipality who owns the only landfill in Luxembourg. Data from 2017.		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. Waste disposal tax, same for landfill and incineration. 32.63 €/t	Adjusted yearly.	Ban since 1995 on 35 waste streams, including combustible and biodegradable waste (TOC > 5%). In 2018, it includes over 60 streams.	
NORWAY	Introduced in 1999, repealed on 1.1.2015	Possibilities to reinstate the tax, suggested by a report from the government in November 2019.	Ban on biodegradable waste and waste with TOC > 10% and LOI > 20% introduced on 1.7.2009	
POLAND	200 PLN/t (46€)		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. 11 €/t		No ban.	

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ROMANIA	Tax in place from January 2019. 80 RON/t (17€)		No ban.																									
SLOVAKIA	Tax introduced in 2004. Rate in €/t <table border="1" data-bbox="338 507 898 874"> <thead> <tr> <th>Level of municipal waste separation x (%)</th> <th>2020</th> <th>2021 and following years</th> </tr> </thead> <tbody> <tr> <td>$x \leq 10$</td> <td>26</td> <td>33</td> </tr> <tr> <td>$10 \leq x \leq 20$</td> <td>24</td> <td>30</td> </tr> <tr> <td>$20 \leq x \leq 30$</td> <td>22</td> <td>27</td> </tr> <tr> <td>$30 \leq x \leq 40$</td> <td>13</td> <td>22</td> </tr> <tr> <td>$40 \leq x \leq 50$</td> <td>12</td> <td>18</td> </tr> <tr> <td>$50 \leq x \leq 60$</td> <td>11</td> <td>15</td> </tr> <tr> <td>$x > 60$</td> <td>8</td> <td>11</td> </tr> </tbody> </table>	Level of municipal waste separation x (%)	2020	2021 and following years	$x \leq 10$	26	33	$10 \leq x \leq 20$	24	30	$20 \leq x \leq 30$	22	27	$30 \leq x \leq 40$	13	22	$40 \leq x \leq 50$	12	18	$50 \leq x \leq 60$	11	15	$x > 60$	8	11		Since 1.7.2016, ban on sorted biodegradable kitchen and restaurant waste, biodegradable municipal waste from gardens, parks and cemeteries. Current version of the legislation valid from 01.01.2020 until 30.06.2020.	
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SLOVENIA	Tax introduced in 2001. Latest update: 2014. 11 €/t Still in application in 2020		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	Varying from region to region.		Balearic Islands plan to implement waste disposal tax in 2021 if set targets are not met by 2020.	No national ban, but some regions have implemented ban on biodegradable or non-treated waste.
	Region	Tax		
	Andalusia	No tax on MSW.		
	Aragon	No tax		
	Asturias	No tax		
	Balearic Islands	No tax		
	Basque Country	No tax		
	Canary Islands	No tax		
	Cantabria	41.19 €/t		
	Castilla la Mancha	No tax		
	Castilla y León	7 €/t (non-recoverable) 20 €/t for recoverable (taking into account the proportion of recoverable fractions)		
	Catalonia	In place since 2003. 47.1 € / t in 2020		
	Extremadura	12 €/t for non-hazardous waste		
	Galicia	No tax		
	La Rioja	12 €/t for non-hazardous waste		
Madrid	10.80 €/t			
Murcia	7 €/t for non-hazardous waste			
Navarra	In place since 2018. 20 €/t			
Valencia	7.5 €/t for non-hazardous waste			

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SWEDEN	<p>Since 2000.</p> <p>540 SEK/t (51€)</p> <p>Fee increased 1 January 2020 from 520 kr, in 2019. Before 2019 the fee was 500 kr.</p>	Adjusted yearly.	<p>Since 2002, ban on sorted combustible waste.</p> <p>Since 2005, ban on organic waste.</p>	
SWITZERLAND	<ul style="list-style-type: none"> - Inert waste: 5 CHF/t (4.3€) - Stabilized waste, bottom ash, construction waste: 16 CHF/t (13.7€) - Underground landfill in a foreign country: 22 CHF/t (18.9€) <p>Rates in application since 1.1.2017</p>		Ban on untreated and combustible waste since 2000.	

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UNITED KINGDOM	<p>Tax introduced in 1996.</p> <p>England and Northern Ireland <i>Rates from 1st April 2019 to 31st March 2020:</i> £91.35/t (standard rate) £2.90/t (lower rate) <i>Rates from 1st April 2020 to 31st March 2021:</i> £94.15/t (standard rate) £3.00/t (lower rate)</p> <p>The lower rate applies to non-hazardous waste streams with low potential for greenhouse gas emissions and low polluting potential in the landfill environment (2011 Order).</p> <p>Scotland Since 1st April 2015, Scotland can adopt its own landfill tax. 2020 the rates are the same as for England and Northern Ireland.</p> <p>Wales Since 1st April 2018, Wales can adopt its own landfill tax. 2020 the rates are the same as for England and Northern Ireland.</p>	<p>The rates are adjusted yearly for inflation and cannot fall below £80/t until 2020.</p>	<p>Scotland 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>Northern Ireland 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>Scotland Ban on biodegradable waste by 2025. Originally planned for 2021 but has been delayed.</p> <p>Wales Ban foreseen on separately collected waste.</p> <p>Northern Ireland Planned ban on biodegradable waste by 2025.</p>

Glossary:

TOC – Total Organic Carbon

LOI – Loss on Ignition

DOC – Dissolved Organic Carbon

EWC – European Waste Code

MSW – Municipal Solid Waste

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