

COUNTRY	LANDFILL TAX IN €/TONNE	LANDFILL TAX PLANNED	LANDFILL RESTRICTIONS IMPLEMENTED	LANDFILL RESTRICTIONS 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*: a municipal tax is applied in Luxembourg **: the Norwegian landfill tax was repealed in 2015.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 restrictions** (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 additional restrictions** (BG, CY, CZ, EL, ES, IE, IT, LV, RO, MT, PT).</p> <p>**landfill restriction: stream restricted 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 1989. - 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>No 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 107.87 €/t for combustible waste landfilled in inorganic industrial waste landfill 59.33 €/t for non-combustible waste in 2020. - average landfill rate (pre-tax) in 2018: 49 €/t for household and similar waste, 40 €/t for industrial waste</p> <p>Wallonia 120.52 €/t for general waste 66.89 €/t for non-combustible waste. 267.55 €/t mix of hazardous and non-hazardous waste</p>	Adjustment of prices to annual consumer price index.	<p>Brussels There are no landfills in Brussels region.</p> <p>Flanders - Since 1998, no separately collected waste. - Since 2000, no combustible waste (TOC > 6% and LOI > 10%). - Since 2007, no biodegradable waste.</p> <p>Wallonia - Since 2004, no combustible waste (TOC > 6%) - Since 2007, no 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 restrictions.	
CROATIA	<p>No tax.</p> <p><i>12.00 HRK/t (1.60 €) for municipal and non-hazardous technological waste</i></p>	A fee is foreseen in the law on sustainable waste management, but the implementing act has not been adopted 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)	

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CYPRUS	No tax.		No restrictions.	
CZECH REPUBLIC	500 Kc/t (20€) for municipal waste. 800 Kc/t (31.5€) for usable waste (i.e., waste with a calorific value > 6.5 MJ/kg) Additional fees are applied for other types of waste. Furthermore, a “risk fee” is added for hazardous waste.	The tax will gradually increase up to 1850 Kc/t (72€) in 2029	No restrictions.	2024: landfilling of recyclable, recoverable and mixed municipal waste will be restricted Source: waste management plan 2015-2024
DENMARK	Tax in place since 1987. 475 DKK/t (63.9€) before VAT (79€ VAT inc.).		Since 1997, no recycling and combustible waste (3% TOC in 2011).	
ESTONIA	Since 1990. 29.84 €/t		No untreated waste since 2004 and unsorted MSW since 2008.	
FINLAND	70 €/t		No organic waste (TOC > 15 %) in application since 1 st January 2016. The restriction was decreased to TOC > 10% as of 1 st January 2020. No construction and demolition waste entered into force on 1 st January 2020.	
FRANCE	A: 152 €/t in ‘non-authorized’ landfills. B: 37 €/t in ‘authorized’ landfills with 75% energy recovery from captured biogas C: 47 €/t in ‘authorized’ bioreactor landfill cells with biogas recovery B + C – 30 €/t Other ‘authorized’ landfills: 54€/t Reference year: 2021	Adjusted yearly.	No untreated waste since 2002. No source separated waste collected for recycling. No waste from municipalities which do not have source separation schemes.	

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GERMANY	No tax.		Administrative regulation (TASi) introduced 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, repealed and replaced in 2019 by a Circular Economy Levy starting at 10€ per tonne. From 1.1.2020 the tax is 10 €/t.	From 1.1.2021 increased annually with 5€/year up to 35€/t.	No restrictions.	
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 2021, the fee is still 6,000 HUF/t (19.35€).		Since 2002 no untreated waste. Since 2003 no 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 restrictions. 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 restrictions*. *A restriction 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 restriction was abrogated.																						
	<table border="1"> <thead> <tr> <th>Region</th> <th>Rate(s)</th> </tr> </thead> <tbody> <tr> <td>Abruzzo</td> <td>25 €/t</td> </tr> <tr> <td>Aosta Valley</td> <td>18 €/t</td> </tr> <tr> <td>Apulia</td> <td>17.24 €/t. Municipalities that has not reached 65% of separate waste collection receives a 20% increase (20.69 €/t). Reductions for higher collection percentage yields 12.07 €/t (>65%) or 5.17 €/t (>90%).</td> </tr> <tr> <td>Basilicata</td> <td>20 €/t</td> </tr> <tr> <td>Calabria</td> <td>15.495 €/t, reduced to 5.335 €/t if pre-treated. 25.82 €/t if the waste comes from outside the designated area for that landfill.</td> </tr> <tr> <td>Campania</td> <td>10.3 €/t 5.2 €/t if pre-treated</td> </tr> <tr> <td>Emilia-Romagna</td> <td>19 €/t</td> </tr> <tr> <td>Friuli-Venezia Giulia</td> <td>25.82 €/t</td> </tr> <tr> <td>Lazio</td> <td>10.33 €/t if collected separately or from mechanical separation, otherwise 15.49 €/t.</td> </tr> <tr> <td>Liguria</td> <td>15 €/t</td> </tr> </tbody> </table>	Region	Rate(s)	Abruzzo	25 €/t	Aosta Valley	18 €/t	Apulia	17.24 €/t. Municipalities that has not reached 65% of separate waste collection receives a 20% increase (20.69 €/t). Reductions for higher collection percentage yields 12.07 €/t (>65%) or 5.17 €/t (>90%).	Basilicata	20 €/t	Calabria	15.495 €/t, reduced to 5.335 €/t if pre-treated. 25.82 €/t if the waste comes from outside the designated area for that landfill.	Campania	10.3 €/t 5.2 €/t if pre-treated	Emilia-Romagna	19 €/t	Friuli-Venezia Giulia	25.82 €/t	Lazio	10.33 €/t if collected separately or from mechanical separation, otherwise 15.49 €/t.	Liguria	15 €/t		
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	Lombardy	19 €/t for MSW and waste from recovery plants 15 €/t for waste (slag and ash) from waste incineration plants			
	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	<p>Landfill tax in application since 1991.</p> <p>Municipal and industrial waste that is not considered hazardous: From 1.1.2020: 50 €/t From 1.1.2021: 65 €/t</p> <p>Hazardous industrial waste and hazardous waste: From 1.1.2020: 60 €/t From 1.1.2021: 70 €/t</p>	<p>Municipal and industrial waste that is not considered hazardous: From 1.1.2022: 80 €/t From 1.1.2023: 95 €/t</p> <p>Hazardous industrial and hazardous waste: From 1.1.2022: 85 €/t From 1.1.2023: 100 €/t</p>	No restrictions.	
LITHUANIA	<p>Non-hazardous landfill: 5€/t for 2020. Reduced from the planned 27.51€/t due to lack of alternatives for waste management. 10 €/t for 2021</p> <p>Disposal of asbestos in separate sections of non-hazardous landfill: 10 €/t from 2021</p> <p>Inert waste landfill: 30.41 €/t from 2020</p> <p>Hazardous waste landfill: 70.96 €/t for 2020 50 €/t from 2021</p>	<p>Planned increase of landfill tax when WTE plants are running.</p> <p>Tax for non-hazardous landfill increases with 5 €/t each year until 25 €/t for 2024.</p>	<p>No liquid waste, medical and infected waste. Prohibited to dispose of explosive, oxidising, highly flammable, combustible and corrosive wastes.</p> <p>Since 2000, no tyres (unless used as construction material) and biodegradable waste from gardens, parks and green areas.</p> <p>Since 1.1.2013, no untreated municipal waste.</p>	
LUXEMBOURG	<p>No national tax. A fee of 8 €/t is applied by the municipality who owns the only landfill in Luxembourg open for municipal waste.</p> <p>Data from 2021.</p>		No untreated MSW and organic waste (TOC > 5%).	
MALTA	No tax.		No restrictions.	

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NETHERLANDS	Introduced in 1995, repealed in 2012 and reintroduced in 2015. Waste disposal tax, same for landfill and incineration. For 2021: 33.15 €/t	Adjusted yearly.	Restriction 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		No biodegradable waste and waste with TOC > 10% and LOI > 20%, introduced on 1.7.2009																									
POLAND	200 PLN/t (46€)		Since 1.1.2013, no biodegradable waste collected separately. Since 1.1.2016, no combustible waste with > 5 % TOC, >8% LOI, Calorific value > 6MJ/kg																									
PORTUGAL	Tax introduced in 2007. 22 €/t from January 2021		No restrictions.																									
ROMANIA	Tax in place from January 2019. 80 RON/t (17€)		No restrictions.																									
SLOVAKIA	Tax introduced in 2004. Rate in €/t <table border="1" data-bbox="336 1050 896 1422"> <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 ≤ 10</td> <td>26</td> <td>33</td> </tr> <tr> <td>10 ≤ x ≤ 20</td> <td>24</td> <td>30</td> </tr> <tr> <td>20 ≤ x ≤ 30</td> <td>22</td> <td>27</td> </tr> <tr> <td>30 ≤ x ≤ 40</td> <td>13</td> <td>22</td> </tr> <tr> <td>40 ≤ x ≤ 50</td> <td>12</td> <td>18</td> </tr> <tr> <td>50 ≤ x ≤ 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 ≤ 10	26	33	10 ≤ x ≤ 20	24	30	20 ≤ x ≤ 30	22	27	30 ≤ x ≤ 40	13	22	40 ≤ x ≤ 50	12	18	50 ≤ x ≤ 60	11	15	x > 60	8	11		Since 1.7.2016, no tyres (not used as construction material), sorted biodegradable kitchen and restaurant waste, biodegradable municipal waste from gardens, parks and cemeteries. Current version of the legislation valid from 06.02.2021 until 30.06.2021.	
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SLOVENIA	Tax introduced in 2001. Latest update: 2018. Non-hazardous waste: 11 €/t Hazardous waste: 22 €/t Still in application in 2021		Since 2011, no waste with a calorific value > 6 MJ/kg of dry matter, TOC > 5% (18% by weight), AT ₄ > 10mg O ₂ / g dry matter. This restriction also includes mixed municipal waste and separately collected waste.	

SPAIN	Varying from region to region.			No national restriction, but some regions have implemented restrictions on biodegradable or non-treated waste.	
	Region	Tax			
	Andalusia	No tax on MSW. 35 €/t for hazardous waste that can be recovered, 15 €/t for hazardous waste that cannot be recovered.			
	Aragon	No tax			
	Asturias	No tax			
	Balearic Islands	2 €/t for municipalities that have separate collection of organic waste 5 €/t for municipalities that do not have organic waste collection			<u>Balearic Islands</u> 2022: 5 €/t; 12 €/t 2023: 10 €/t; 20 €/t 2024: 15 €/t; 30 €/t 2025: 20 €/t; 40 €/t
	Basque Country	No tax			
	Canary Islands	No tax			
	Cantabria	2 €/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. 53.10 € / t in 2020			<u>Catalonia</u> 2022: 59.10 €/t 2023: 65.30 €/t 2024: 71.60 €/t

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	Extremadura	12 €/t for non-hazardous waste 18 €/t for hazardous waste			
	Galicia	No tax			
	La Rioja	12 €/t for non-hazardous waste 21 €/t for hazardous waste 4 €/t non-recoverable waste from waste treatment plants			
	Madrid	5 €/t for non-hazardous waste 8 €/t for hazardous waste			
	Murcia	7 €/t for non-hazardous waste			
	Navarra	In place since 2018. 20 €/t			
	Valencia	41.3 €/t for MSW 5 €/t for non-hazardous non-MSW that has been previously valued 30 €/t for non-hazardous non-MSW			

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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, no sorted combustible waste.</p> <p>Since 2005, no 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>		No 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 2020 to 31st March 2021:</i> £94.15/t (standard rate) £3.00/t (lower rate) <i>Rates from 1st April 2021 to 31st March 2022:</i> £96.70/t (standard rate) £3.10/t (lower rate) <i>Rates from 1st April 2022 to 31st March 2023:</i> £98.60/t (standard rate) £3.15/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. 2021 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. 2021 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 No 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, no 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 No biodegradable waste by 2025. Originally planned for 2021 but has been delayed.</p> <p>Wales Restriction foreseen on separately collected waste.</p> <p>Northern Ireland Planned restriction 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 restrictions – No additional waste stream restricted compared to the requirements of the Landfill Directive.