

Union and the Republic of Türkiye.

### Technical Assistance for Assessment of Türkiye's Potential On Transition to Circular Economy EuropeAid/140562/IH/SER/TR

Activity 3.1.3. Assessment of Economic Instruments used in Integrated Waste Management Workshop

Landfill, Incineration and Plastic Tax Applications in Europe

Ankara, 29-30 April 2024

Onur Akpulat, Technical Component Leader









## Landfill Tax (2023)

- EU Average: € **40-45**
- Between **5** € and **115** €
- Applied in 22 EU MSs
- Not applied in 5 EU MSs
- 16 Member States have landfill restrictions for some waste streams (biodegradable, recyclable, etc.) associated with a tax or not.

Latvia						0			
Denmark		0							
Ireland		0							
Finland		0							
Belgium			C	)					
Sweden									
Bulgaria		0							
Lithuania		0							
Czechia			0						
EU average			00						
Netherlands			0						
Spain		0							
Estonia		0				Member States not			
Austria		0			applying landfill taxes:				
France		00				Croatia			
Portugal		0				Cyprus			
Greece		0							
Hungary		0				Germany			
Romania		0				Luxembourg			
Poland		00				Malta			
Slovakia			-0						
Slovenia									
Italy		0							
	0	20	40	60	80	100	120		
						EUR/tonne of waste la	ndfilled		

*Source:* https://www.eea.europa.eu/data-and-maps/figures/overview-of-landfill-taxes-on https://www.cewep.eu/wp-content/uploads/2021/10/Landfill-taxes-and-restrictions-overview.pdf

## **Incineration Tax (2023)**

- EU Average: **20-30** €
- Between **5** € and **75** €
- Applied in 9 EU MSs
- Not applied in 18 EU MSs

Denmark								0	
Netherlands				(	D				
EU average			0	0					
Latvia		0							
Belgium		0—						O	
France		0—0					Member State		
Spain		0	0				Bulgaria Croatia Cyprus	Ireland Lithuania Luxembourg Malta Poland	
Austria		0					Czechia Estonia		
Portugal	0—		O				Finland Germany Greece	Romania Slovakia Slovenia	
Italy	00						Hungary	Sweden	
	0	10	20	30	40	50	60 EUR/tonne	70 e of waste incine	80 rated

## Landfill Tax Implementation in Some European Countries

### **BELGIUM (FLANDERS)**

- **Tax rate:** 59,33-107,87 EUR/tonne
- Tax payer: Landfill operators
- **Revenue:** Regional Government
- Ban: Landfilling biodegradable waste

### ITALY

- Tax rate: 5,17-25,82 EUR/tonne
- Tax payer: Landfill operators
- Revenue: Regional and Local Governments
- Tax refund: A gradual refund of 30-70% if the 65% separate collection at source target is exceeded

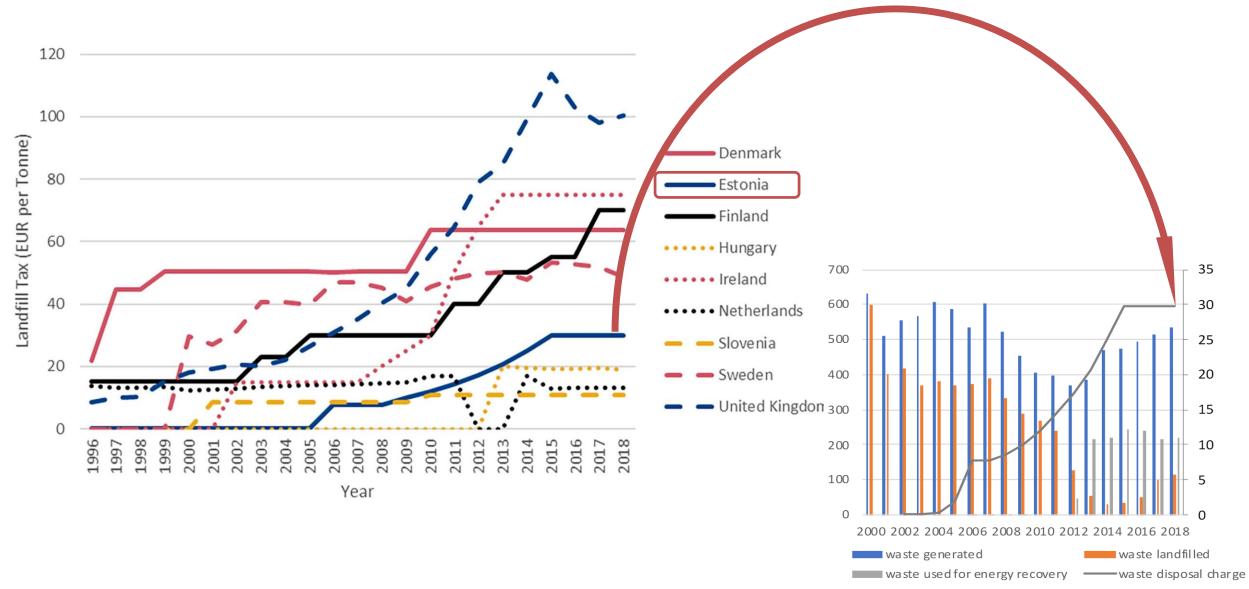


### UNITED KINGDOM

- Tax rate: 3,15-98,6 GBP/tonne
- **Tax payer:** Landfill operators transfer the cost of disposing of municipal waste to waste generators, the waste industry and local authorities.
- Revenue: Central Government
- Tax evasion: Due to tax increases, crimes such as illegal dumping, exemption breaches, illegal exports and open incineration have increased. The total cost of waste crime in the UK was GBP 924 million in 2018/19, not all of which is attributable to landfill tax.

Source: https://www.eea.europa.eu/publications/economic-instrumentsand-separate-collection https://eeb.org/wp-content/uploads/2022/11/Circular-Taxation-study-EEB-Final-Report.pdf https://www.oecd-ilibrary.org/sites/72859b22en/index.html?itemId=/content/component/72859b22-en#annexd1e33790-9f0953c549

### **Impact of Landfill Tax**



Source: https://www.sciencedirect.com/science/article/pii/S0956053X23002659

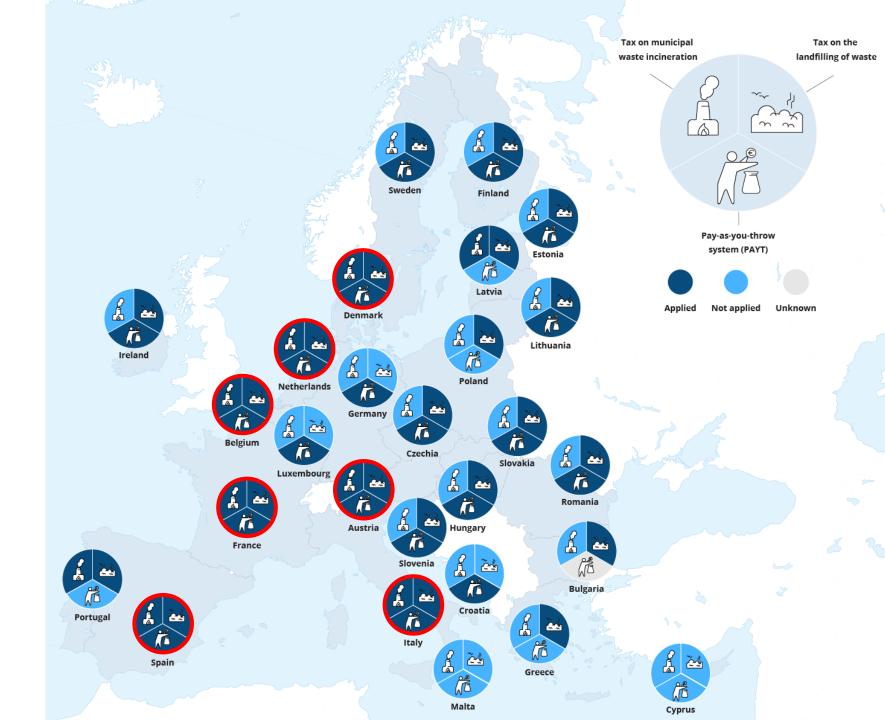
https://environment.ec.europa.eu/document/download/dfff60be-3c31-4fcb-93a6-fa6e2ea5f219\_en?filename=Taxes%2C%20charges%20and%20fees.pdf

Landfill Tax Incineration Tax Pay As You Throw Combined Use of Instruments (2023)

"A consistent and stable combination of economic instruments is needed for high recycling rates and reduction of landfilling."

#### Source:

https://www.eea.europa.eu/publications/economicinstruments-and-separate-collection



## Impact of "Circular Taxes" on Landfill and Recycling Rates

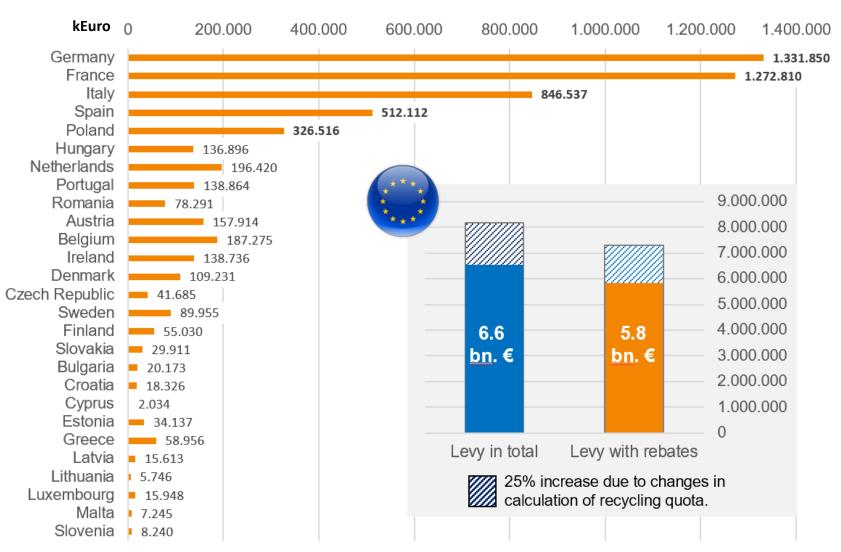
- Strong design of the instrument
- Weak design of the instrument, not applied, or no information
- Medium-level design of the instrument
- Not applicable (no incineration plants)

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	E.A					PAYT
	Recycling rate 2020	Landfill rate 2020	Incineration rate 2020	Landfill tax/ban	Incineration tax	coverage and type
Germany	70%	<b>1%</b> I	30%	٠	•	•
Austria	62%	2% 🛛	36%	•	٠	•
Slovenia	59%	7% 🔳	13%	٠	•	•
Netherlands	57%	1%	42%	•	•	
Luxembourg	53%	4% 🔳	43%	•	•	•
Italy	51%	20%	19%	٠	٠	•
Belgium	51%	1%	49%	۲	•	•
Denmark	46%	1%	53%	•	•	•
Slovakia	45%	46%	7% 💼	٠	•	•
Lithuania	45%	16%	26%	•	•	•
Finland	42%	1%	57%	•	•	•
France	42%	26%	32%	•	•	•
Ireland	41%	16%	42%	•	•	•
Czechia	40%	48%	13%	•	•	•
Latvia	40%	53%	3% 📕	•	•	•
Poland	39%	40%	22%	•	•	•
Sweden	38%	0%	60%	•	•	•
Spain	38%	51%	11%	•	•	•
Bulgaria	35%	62%	3% 📕	•	•	•
Hungary	32%	54%	12%	•	•	•
Croatia	29%	60%	0%	•		•
Estonia	29%	15%	43%	•	•	•
Portugal	27%	57%	21%	•	•	•
Greece	21%	78%	1%	•		•
Cyprus	17%	67%	1%	•		•
Romania	12%	74%	5% 🔳	•		•
Malta	11%	83%	0%	•		•

*Source:* https://www.eea.europa.eu/publications/economic-instruments-and-separate-collection

## **Plastic Tax**

- "Council Decision 2020/2053 of 14 December 2020 on the system of own resources of the European Union"
- From 1 January 2021, each Member State must pay a contribution to the EU budget of €0.80 per kilogram of nonrecycled plastic packaging waste it produces.
- The EU sets out the method of calculating the contribution and refund amounts. Member States collect them in different ways.



## Plastic Tax Implementation in Some European Countries

## UNITED KINGDOM (2022)

- **Plastic type:** Plastic packaging produced/imported that does not contain at least 30% recycled plastic
- Tax rate: 0,20 GBP/kg
- Tax payer: Producers and importers
- Expected revenue: 235 million GBP/year

### SPAIN (2023)

- Plastic type: Non-recycled plastic packaging
- Tax rate: 0,45 EUR/kg
- Tax payer: Producers and importers
- Expected revenue: 724 million EUR/year

### ITALY (2024)

- Plastic type: All single-use plastics produced
- Tax rate: 0,45 EUR/kg
- Tax payer: Producers and importers
- Expected revenue: 290-470 million EUR/year



*Source:* https://eeb.org/wp-content/uploads/2022/11/Circular-Taxation-study-EEB-Final-Report.pdf https://wts.com/global/publishing-article/20230522-plastic-taxation-europe-update-2023~publishing-article



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# Thank You

Türkiye Döngüsel EkonomiIPACevre@turkiyedonguselekonomi@ipa.cevre

@trdonguseleko

@ipacevre

in Türkiye Döngüsel Ekonomi

IPA Çevre/Environment TÜRKİYE

Türkiye Döngüsel Ekonomi

IPA Çevre

dongusel.csb.gov.tr







