



This project is co-funded by the European 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

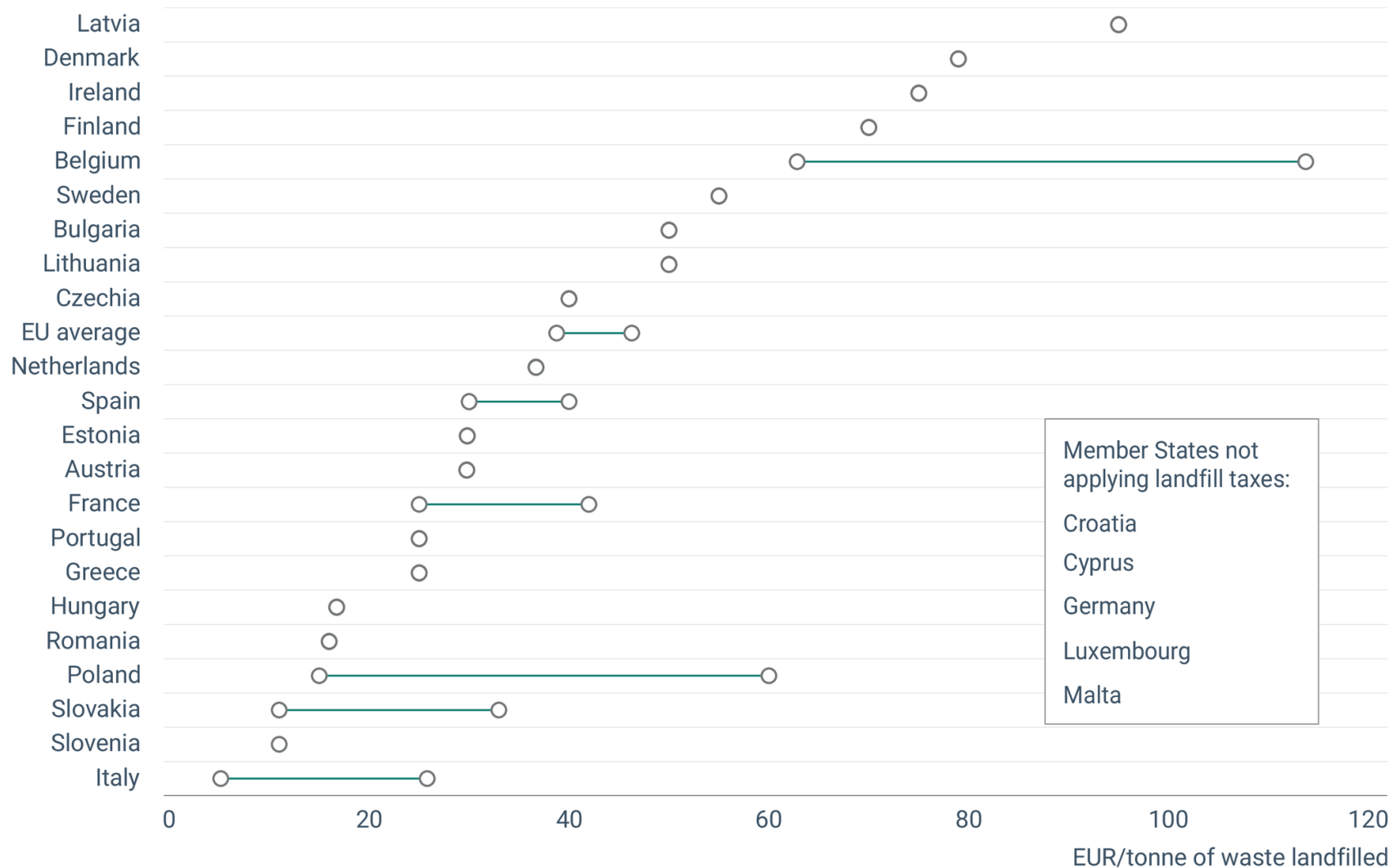
Landfill, Incineration and Plastic Tax Applications in Europe

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.



Incineration Tax (2023)

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



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

Source: <https://www.eea.europa.eu/publications/economic-instruments-and-separate-collection>
<https://eeb.org/wp-content/uploads/2022/11/Circular-Taxation-study-EEB-Final-Report.pdf>
<https://www.oecd-ilibrary.org/sites/72859b22-en/index.html?itemId=/content/component/72859b22-en#annex-d1e33790-9f0953c549>



ITALY

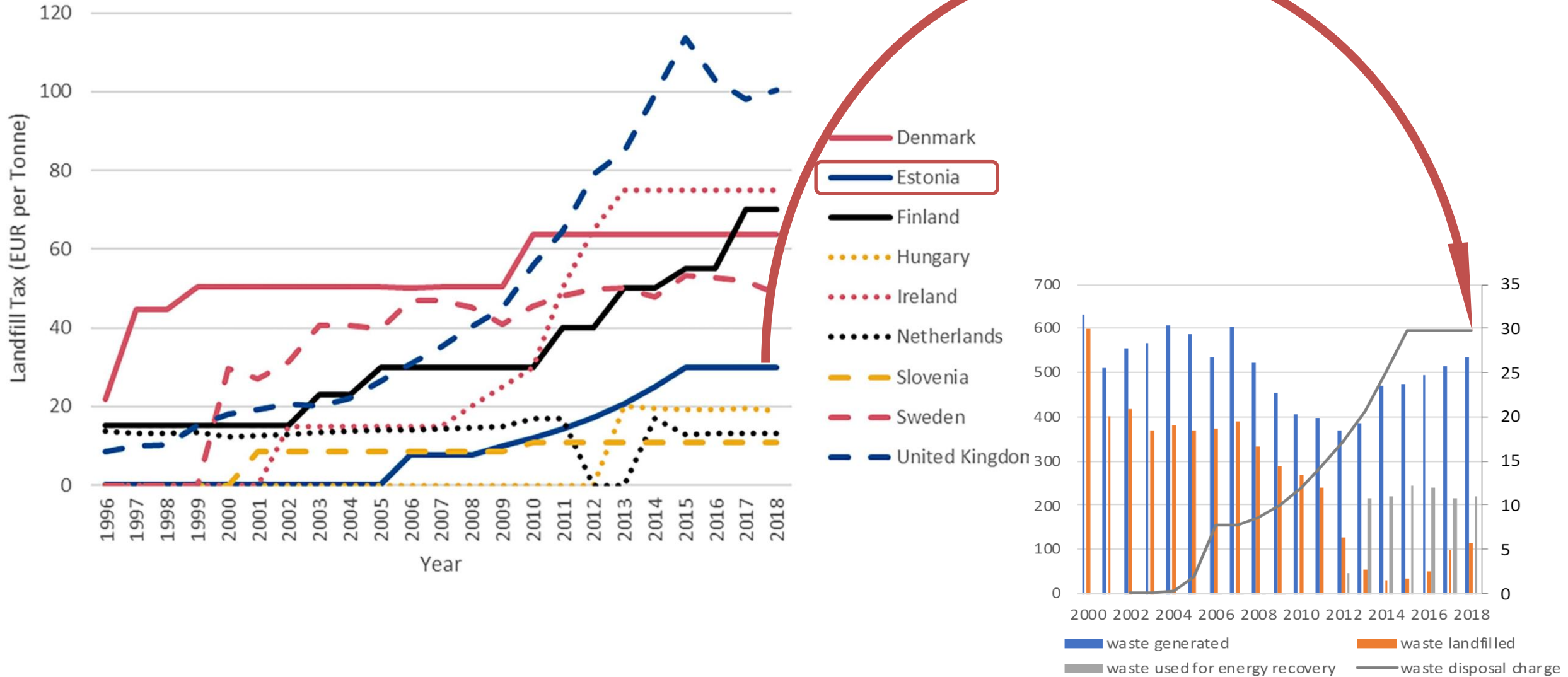
- **Tax rate:** 5,17-25,82 EUR/tonne
- **Tax payer:** Landfill operators
- **Revenue:** Regional and Local Governments
- **Tax refund:** A gradual refund of 30-70% if the 65% separate collection at source target is exceeded



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.

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

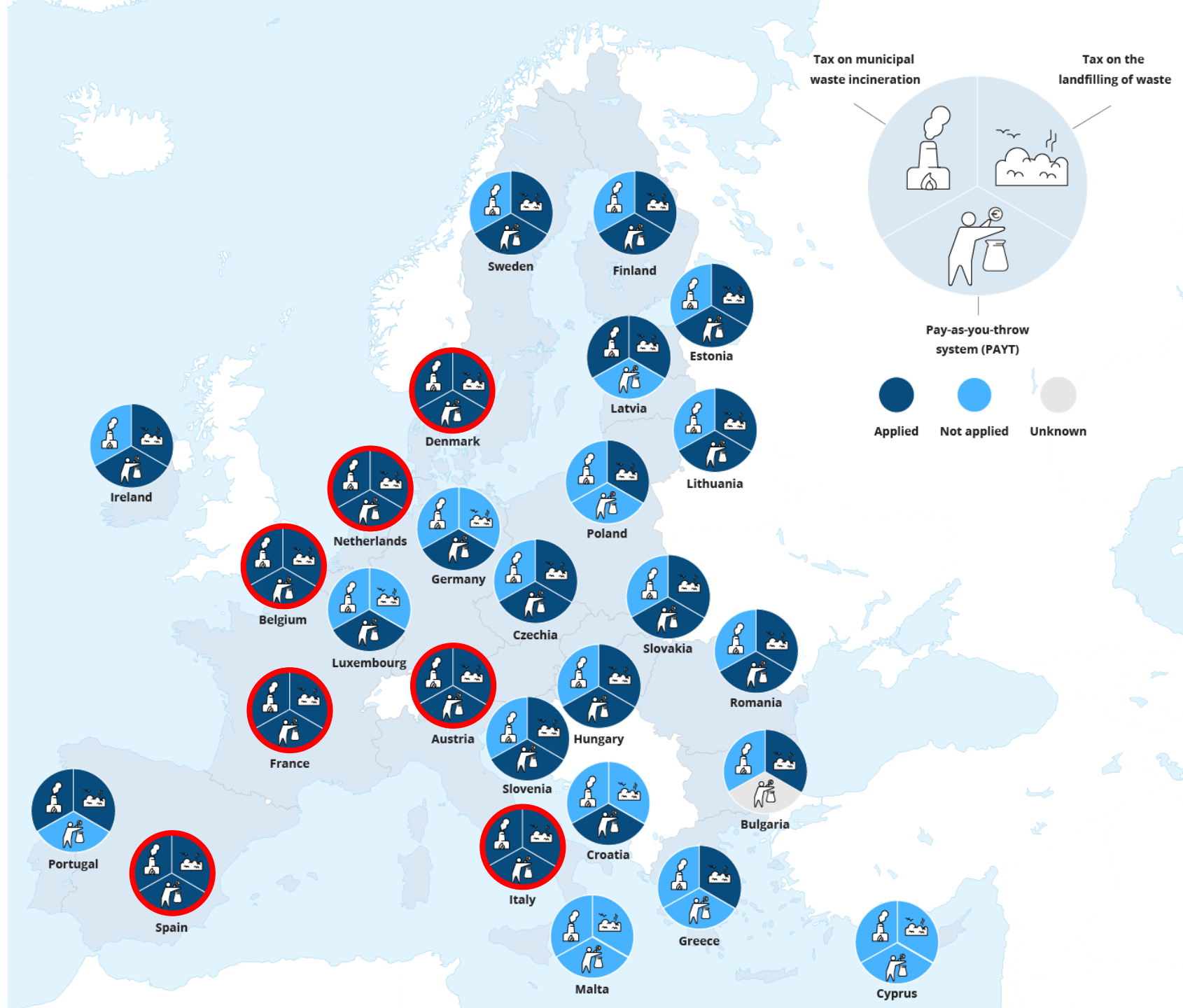
Pay As You Throw

Combined Use of Instruments (2023)

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

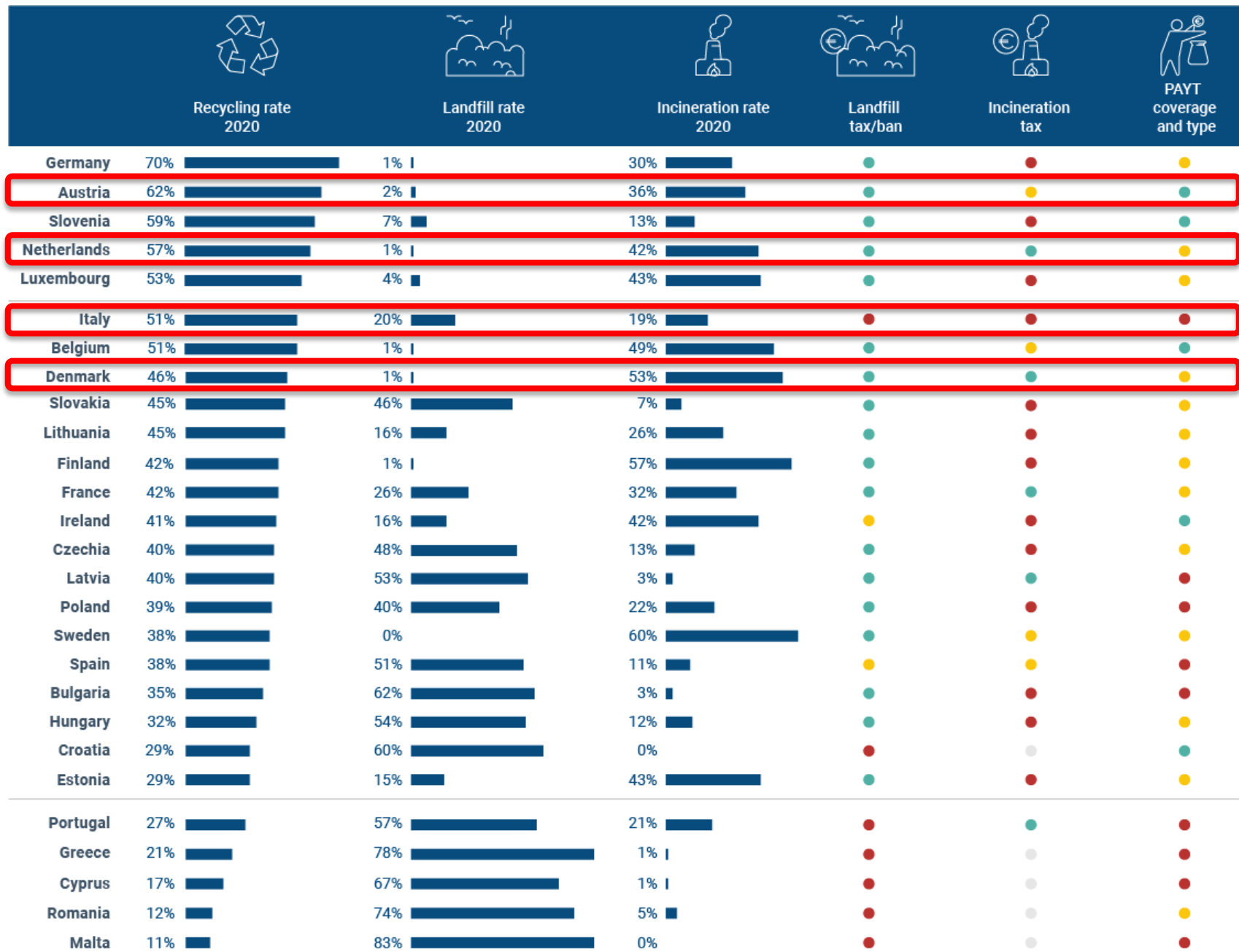
Source:

<https://www.eea.europa.eu/publications/economic-instruments-and-separate-collection>



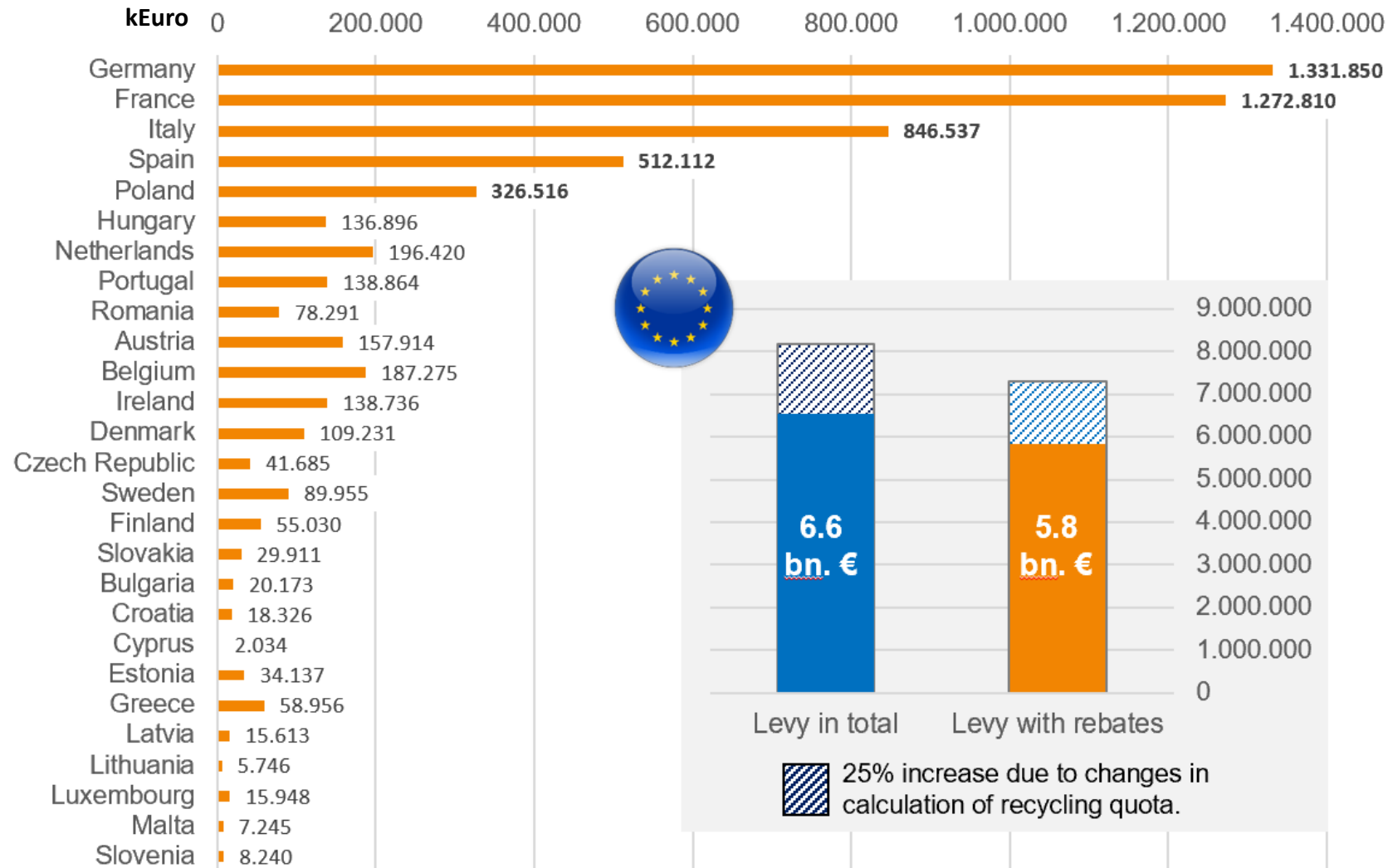
Impact of "Circular Taxes" on Landfill and Recycling Rates

- 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)



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 non-recycled 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



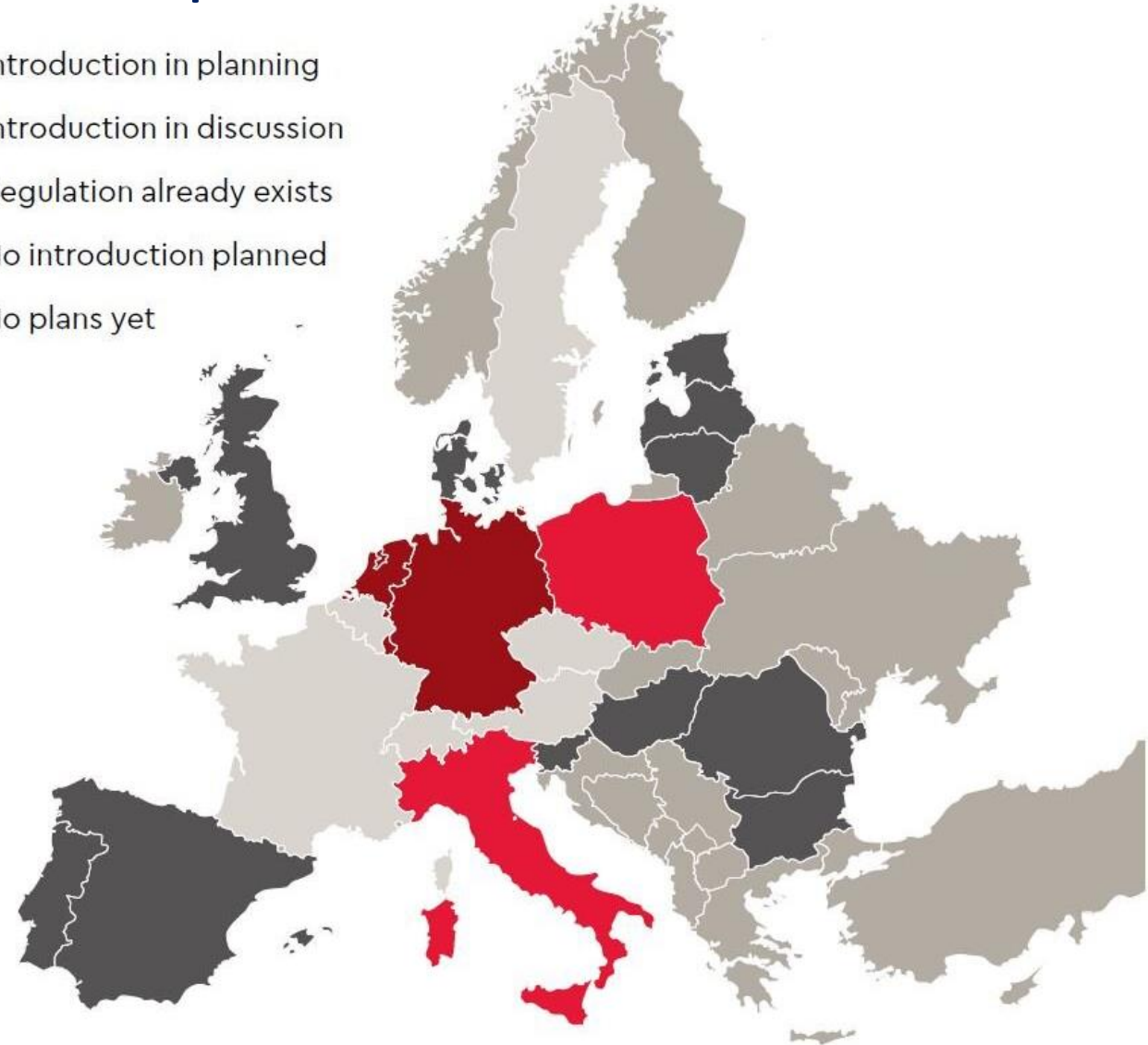
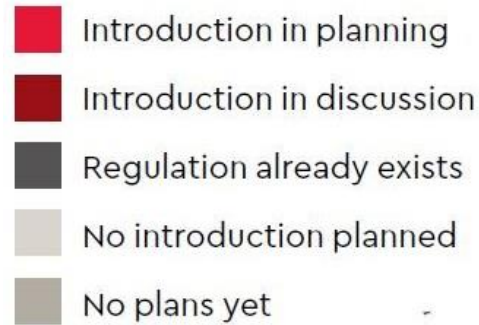
SPAIN (2023)

- **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





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Thank You



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