



EEB's response to

The European Commission's Green Paper on Market Based Instruments for environment and energy-related policy purposes

European Environmental Bureau, Brussels

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The European Environmental Bureau (EEB)

The European Environmental Bureau is a federation of over 145 environmental citizens' organisations based in all 27 EU Member States and most candidate and potential candidate countries as well as in a few neighbouring countries. These organisations range from local and national, to European and international.

EEB's aim is to protect and improve Europe's environment and enable the citizens of Europe to play a part in achieving that goal, by promoting environmental policy integration and sustainable policies, particularly at EU level. Our office in Brussels was established in 1974 to provide a focal point for our members to monitor and respond to the EU's emerging environmental policy.

We have an information service, run working groups of EEB members, produce position papers on topics that are, or should be, on the EU agenda, and represent our members in discussions with the Commission, the European Parliament and the Council. We closely co-ordinate EU-oriented activities with our members nationally and also closely follow the EU enlargement process and some pan-European issues, such as the follow-up of the Aarhus Convention.

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1. Introduction

The European Commission adopted the long-awaited 'Green Paper on Market-Based Instruments (MBI) for Environment and Energy-related Purposes'¹ on 28 March, 2007. The Green Paper provides the opportunity to launch discussions on the topic and supports efforts aimed at finding appropriate MBIs for specific environmental and energy policies at EU, national and international levels. The Green Paper acknowledges that environmental tax reforms (ETR) can accomplish the multiple objectives of growth, jobs and a clean environment (page 5): "An environmental tax reform (ETR) shifting the tax burden from welfare-negative taxes, (eg on labour), to welfare-positive taxes, (eg on environmentally-damaging activities, such as resource use or pollution) can be a 'win-win' option to address both environmental and employment issues." Linked to this is its clear statement that points to the damage from environmentally-harmful subsidies on competitiveness, environment and health.

The European Environmental Bureau (EEB) cautiously welcomed the paper, faulting its lack of commitment to a political initiative to stimulate an EU-wide coordinated shift of taxation from labour to the use of energy and environmental goods.

This position paper is produced in response to the Commission's public consultation on the Green Paper. The position paper comprises the collective views of EEB and members of its Environmental Tax Reform working group. EEB and the German League for Nature & Environment (DNR) jointly held a one-day workshop on 13 May, which brought together 50 participants, to discuss earlier drafts of this position paper. The results of this workshop were partly used as input to an EEB-DNR conference on "A New Deal for Europe" held in Berlin, on 14 May. The conference brought together 120 participants from civil society organisations, representatives from the German Government, several other EU Member States, trades unions, the European Commission and academia, to discuss how to advance innovation, employment, and environmental protection.

What follows below is EEB's position on all the elements identified in the Commission's Green Paper. It is based on the questions and issues raised by the Green Paper, and suggests how to improve proposals in the Green Paper.

¹ [http://ec.europa.eu/taxation_customs/resources/documents/common/whats_new/COM\(2007\)140_en.pdf](http://ec.europa.eu/taxation_customs/resources/documents/common/whats_new/COM(2007)140_en.pdf)

2. Market based Instruments (MBI) in an EU context: how to move forward

The Green Paper targets taxes as a revenue-generating tool. EEB endorses this, albeit clarifying that tax has always been a policy tool.

EEB believes that the EU should pursue Union-wide environmental tax reform. To make this a reality, EU coordination and cooperation is required. As the unanimity requirement for Council decisions on tax issues makes it very hard to achieve an ambitious EU law on this, in the preparation process for this Green Paper, EEB had recommended using another method, the Open Method of Coordination, used in the Lisbon Process. It is less binding than a law, but more binding than a political commitment, and allows countries to fill in the details their own way. Using this method as a basis, EEB is calling for political agreement by the European Council for a 10% shift of tax income in each country within ten years, away from labour and towards energy and the environment, and to agree a minimal level of coordination on how to achieve this. EEB regrets that the Green Paper does not refer to this idea, nor does it include any political commitment to facilitate this tax shift away from labour.

We do not accept the argument that (eg) higher energy prices should not be allowed so as not to impose greater burdens on low-income groups. The revenues could, as far as necessary, be used to ensure social neutrality, for example by reducing income taxes or social contributions in a targeted way, if necessary combined with specific support measures to reduce energy use and make affordable environmentally-friendly products and services.

EEB urges environmental tax reform because it believes that it is one of the strongest, simplest, and swiftest tools to integrate environmental costs in the market and achieve sustainable consumption and production.

MBIs, when they promote environmental policies, improve resource use efficiency by reducing raw material, energy and transport inputs. There is evidence that in nearly all cases gains in production efficiency outweigh the cost increases in these inputs. Therefore, by definition, they increase competitiveness. At the consumption level, their only adverse effect lies in the increase of prices of energy and environmentally-problematic goods and services which can be compensated for by changing consumption and production patterns.

Current EU tax structures, compared with those of the USA, Japan, China or other countries, heavily penalise the use of labour and encourage the over-use of natural resources. Revising tax structures, as EEB advocates, could produce a double dividend on the EU's global competitive position while removing market internal distortions.

The Green Paper recommends creating an MBI forum. This is a welcome suggestion, providing it ensures an exchange of best practice, promotes and supports discussions and solutions to identified or potential obstacles to the advancement of EFR at national and EU level, and promotes information and communication of EFR campaigns at national level. The forum should be representative, comprising selected officials from the institutions (Commission, European Parliament), representatives or experts from Member States, academia, civil society organisations as well as other interested people, and its work should be publicly-accessible. The Commission could coordinate the forum and financial and other support, but should in no way limit the scope of the forum's recommendations. The Commission could also consider organising regular ad hoc meetings of high-level experts to discuss where and how MBI can be used for environmental and energy policy and investigate their effectiveness.

3. Environmental Tax Reforms (ETR) nationally

EEB believes the EU should actively promote environmental tax reforms at national level. Ideally, the Open Method of Coordination as proposed by EEB could assist national tax reforms that result in the agreed 10% shift of taxes from labour to natural resource use and pollution within ten years. The Commission should lead discussions, coordinate and promote this target and encourage Member States to use different tools to achieve it; encourage sharing best practice and help with national level follow-up and implementation while respecting the subsidiarity principle. Better communication is also needed.

4. Promoting Green Innovation

Technological development and innovation have proved very sensitive to market signals. Innovation and research can also be promoted by using positive market-based instruments, for example: standards and labels to promote eco-innovative products and services, taxes on environmentally-unfriendly products and services when banning them is not an option; and earmarked funds for research and development. A better reflection of the cost of using natural resources and the harm they do to the environment and society will also stimulate more appropriate levels and types of innovation required to mitigate much of the negative impact. For instance, had energy policy (whether the price of energy or product efficiency levels) better reflected the impact of climate change, manufacturers would have been more effectively stimulated to design more energy-efficient products and, similarly, consumers would have been more clearly encouraged to buy products that are more energy-efficient.

5. Reforming Environmentally-Harmful Subsidies

As a first step, environmentally-harmful subsidies should be identified in all sectors, at EU and national levels, and a solution on how to phase them out then sought. But in sectors where subsidies which are considered harmful to the environment have been clearly identified, action should no longer be postponed. The EU Sustainable Development Strategy, agreed in June 2006, urges the Commission to develop a roadmap on removing environmentally-harmful subsidies sector by sector. EEB supports this initiative.

An analysis of the different national situations would provide a through assessment of the types of environmentally-harmful subsidies which exist, where they exist and the advantages and disadvantages of phasing them out. In Germany, for example, the national situation and experience is clear: €35m-worth of perverse environmental subsidies per year. Green budget Germany (with others including BUND and NABU) recently ran a study on this (in German only): http://www.foes.de/de/downloads/Politische%20Forderungen/Schwarzbuch_version_1.6_final.pdf

6. Review of the Energy Tax Directive

EEB believes that the Energy Taxation Directive should be reviewed, integrating environmental and energy policy objectives. In general, we welcome the Green Paper's suggestion of dividing the Community minimum tax rates into energy and environmental elements, which would be reflected nationally as energy and environmental (emissions) taxes. EEB insists that energy production should not just be considered for its impact on climate. We stress that the environmental element of the minimum tax rate should be broadened to include the full range of environmental impacts of energy production, distribution, use, and end-products, and not just emissions. Some tax differentiation based on use might be allowed, based on a strict EU minimum tax rate.

We should place emphasis on raising the Community minimum tax rates for diesel, ensuring a more harmonised pan-EU tax rate, especially to prevent 'tank tourism'. There should also be a

push for a minimum tax on households, both on electricity and heating. The overall revenue should be used to reduce this tax's social imbalances and to subsidise insulation of homes.

Renewable energy (eg solar, wind, geothermal) production and uptake needs to be promoted and assisted, not only through increased funding for research and development, but also by focusing on demonstration and incentives to encourage and facilitate their market uptake and dissemination. Owing to its environmental nature, renewable energy should be exempted from the environmental element of the minimum tax rates but inclusion, with all other fuels, in the energy component of the minimum tax rates, to reduce waste and encourage efficient use of all energy. Member States should be encouraged to ensure timely implementation of the EU's binding target of a 20% share of renewable energy in overall EU energy consumption by 2020, and seek to exceed even this goal.

EEB believes that the use of both first and second generation biofuels should be subject to environmental safeguards, including mandatory certification. Before considering any tax incentives for second (or first) generation biofuels, proof should be required that they can be produced in an environmentally-sustainable way. Nor should the use of biomass for biofuels block opportunities to use biomass more sustainably, such as in combined heat and power generation. There should be support for introducing more natural gas/biogas in the transport sector and energy-efficient electric cars. We do not support one biofuel technology at the expense of the other. Our support is linked to environmental performance, so biogas, which generally offers higher performance, should automatically qualify for support, in the form of tax incentives, for example, to provide clear market signals.

In climate change discussions, nuclear energy enjoys a competitive advantage over other energy sources because of its 'low carbon content.' EEB, and the majority of environmental organisations, finds nuclear energy unacceptable owing to the risk of serious accidents and the nuclear waste legacy. We oppose any further advances of nuclear energy. In countries where it is used, the 'polluter pays' principle should be strictly applied, and liability requirements for environmental and health risks associated with accidents, spills and contamination of natural resources made more stringent. The operator should be made fully responsible for long-term waste management. Where this is not the case, and there are no complete liability arrangements, EEB recommends a minimum environmental tax for nuclear energy, to reflect liability and waste responsibility, targetted at its main source, uranium.

7. Energy Tax Directive and EU ETS

EEB wants the EU ETS review to ensure that emissions allowances are auctioned and their quantity reduced substantially, if ETS is to be classed as an MBI.

The EU ETS generally addresses CO₂ emissions of the sectors it covers. Energy efficiency and saving are not directly addressed. An energy tax, specifically aimed at improving energy efficiency and reducing energy waste in these sectors could still be necessary.

For sectors outside the EU ETS, specifically small installations, land-based transport and cars, (and including aviation), both the broadly-defined minimum environmental tax rate and a minimum energy tax rate should be applied.

One way of encouraging the Union's trading partners to take effective measures to abate greenhouse gas emissions is to use Border Tax Adjustments (BTA). According to OECD's definition, BTAs are: "any fiscal measures which put into effect, in whole or in part, the destination principle (ie which enable ... imported products sold to consumers to be charged with some or all of the tax charged in the importing country in respect of similar domestic products)." BTAs can thus be used to tax products from countries where the production cost of goods is lower than the same goods in the EU since in the Union companies pay for their CO₂ emissions. Such a tax should not be abused in response to low labour costs in other countries, nor should it be applied to imports

from poor countries with low CO₂ emissions-to-population ratios. The focus should be on countries with a major responsibility for climate change which refuse to take the necessary measures.

8. MBIs to tackle emissions from shipping

Shipping emissions include green house gas (CO₂) and 'conventional' air pollutants (SO_x, NO_x, VOC, PM).

With conventional air pollutants EEB believes that the best approach is to combine regulation with market-based instruments. On regulation, the EU should swiftly adopt a Directive further to reduce NO_x emissions from ships as the Commission has already announced for the end of 2006 and should revise and strengthen the Directive on the sulphur content of shipping fuel.

For both conventional air pollutants and CO₂, charges should be imposed which are differentiated for environmental effect and apply to all vessels. Since the methods of charging shipping vary, it would be useful to adopt an EU Directive which makes all Member States plus candidate countries introduce charges. Charges should relate to the quantity of pollutants emitted, and set to make it financially worthwhile (at least for ships which regularly visit the area) to ensure a major reduction in air pollutants and greenhouse gas emissions. Such charges can also promote improved energy efficiency and increased use of renewable sources of energy in the shipping sector.

When introducing MBIs as incentives to reduce ships' emissions, the expected growth in shipping must be taken into account to achieve real and absolute emissions reductions for the entire fleet.

9. Infrastructure charging

EEB believes that infrastructure charging must reflect the true costs of transport and steer capacity use and the environmental impact of the infrastructure and transport system as a whole. It must therefore:-

- incorporate environmental and social costs
- be based on the actual distances covered (no flat charges)
- be applicable to the entire infrastructure
- be applicable to all vehicles
- be differentiated according to actual emissions (CO₂, NO_x, SO_x, PM)

Infrastructure charging, however, is only one pillar of the market instrument edifice and at present different transport modes and the market instruments to which they are subject are not applied comparably. Infrastructure charges already apply, on the railway network and for trains, whereas only major road networks are subject to charges in a few EU countries and only for some vehicles. Railway companies are also subject to various market-based instruments which do not currently apply to the road sector. In Germany, for example, rail companies pay electricity tax and are subject to the ETS (operation of power stations). They also pay ecotax (reduced rate compared to the road sector) and petrol tax, as does the road sector. Rail tickets are also subject to VAT, unlike airline tickets.

The Eurovignette Directive is a suitable tool for regulating infrastructure charging. It is a disgrace that Europe's most important transport pricing Directive rules out charging on the basis of external costs. The Commission should swiftly proceed with proposing to internalise external costs in the Eurovignette Directive. But since introducing charging schemes is not compulsory for Member States, the Eurovignette Directive's scope is limited, so its contribution to emissions reduction is also limited. Mandatory implementation of charging schemes would make the Directive a more useful tool in reducing emissions EU-wide. It must also be supplemented by other market-based instruments to create incentives for using the best available technologies. Similarly, internalisation of external costs is badly needed in the aviation sector. This is arguably the most polluting and most under-taxed mode of transport. Integration of aviation into the EU ETS will only make a marginal difference in emissions growth of the sector.

Road-use pricing is particularly necessary in towns and other congested areas. This should be applied in addition to taxes on cars which reflect true environmental costs their true environmental costs. The Green Paper announces that the CO₂ emissions elements will be included in the tax base on registration tax and annual traffic taxes, through the proposal for car-based taxes. The Commission should explicitly communicate that its main aim is no longer to abolish car registration taxes, as in the proposal for car-based CO₂ taxes, but rather to align them. The Commission should also be more actively involved in monitoring and aligning fiscal regimes for non-private use of cars, as this is one of the areas in transport where the user is not at all confronted with the consequences of his behaviour.

Vans and lorries should also be included in the proposal. To encourage energy efficiency in road transport, an energy efficiency-based tax should be applied to vehicle fuel, differentiated according to the performance of the environmental elements.

On railway noise, EEB recommends using standards and regulations over other measures. This would help towns reduce ambient noise as required by the Environmental Noise Directive.

EEB wishes to discourage the current EU practice of subsidising large infrastructure construction projects, particularly in the new EU entrants. These subsidies stymie any efforts to internalise road transport's external costs and should thus be phased out.

10. The use of MBI in water policy

With the use of MBIs in water policy, the key issue for Community Action is ensuring EU-wide consistent, broad interpretation of the definition of water services. In its first Water Framework Directive (WFD) implementation report in March 2007, the Commission signalled that a wrong definition of 'water services' is a key implementation problem. This must be addressed as soon as possible to ensure all water-using sectors contribute to cost recovery.

Correct water pricing systems are vital. In most Member States water for farming and many industrial and energy uses is heavily subsidised by urban water-users. In the WFD implementation process there are various actions which must be taken urgently:

- a. Member States should urgently identify agriculture, transport and energy as users of water services and ensure that the principle of cost recovery is applied to all these sectors
- b. The programmes of measures should prioritise conversion of all Member States' water tariffs from regressive to progressive, to reduce water waste
- c. The forthcoming Commission's Communication for Water Scarcity & Drought should clearly prioritise water demand-side measures and make supply-side measures such as major water diversion projects a last resort, only to be taken when all opportunities to reduce water-use are exhausted

11. The use of MBI in Waste policy

Harmonised landfill tax

We have seen that general EU waste policy has not successfully resulted in reductions in waste generation per capita. Recent sporadic (in individual regions or countries, rather than across the whole EU) decoupling of GDP and waste growth appear to be due to changes in manufacturing practice and to focus on resource efficiency, rather than being due to specific waste policy.

However, some Member States have already introduced a waste tax, either just on landfill (ANNEX I) or a tax on incineration as well. Member States' experience on waste taxes date back to the late 1980s and early 90s. These mechanisms are an important first step in internalising the external costs of waste management, and much experience and analysis already exists on the design of such taxes, the use of funds collected, and the impact on waste generation.

Given the need to internalise costs beyond waste, and the need more sustainably to cost the use of natural resources including minerals, just proposing a harmonised landfill tax is a timid response which does not reflect the current debate on natural resources and products. So EEB is calling for the waste element of the market-based instruments debate to focus on the broader issue of waste generation. Rather than penalising landfill over other end-of-life treatment, a waste disposal tax would penalise unwanted waste creation, with differentiated tax levels for the various types of treatment (initially landfill and incineration, but eventually adding mechanical-biological treatment, pyrolysis, gasification, etc). EEB also advocates eliminating subsidies for large waste treatment plants which usually mean incineration (for example, in cohesion policy). Since alternative, more flexible (increased according to need, but able to start small) technologies such as mechanical-biological treatment with residual (inert) waste going to landfill, are not encouraged by cohesion funds, the result is that the default options of landfill or incineration are still being supported. Large plants such as incinerators require constant feeding with waste to be efficient, so this technological 'solution' promotes waste creation.

Taken together, these market signals, a waste tax and elimination of subsidies supporting large-scale technologies such as incineration, are needed to encourage a shift from end-of-life management to waste prevention, re-use and recycling across the Union.

Waste management

Product-focused MBIs seem increasingly to be clashing with the EU's internal market approach. Some governments have already been sued by industry over the design of deposit-refund systems, particularly when they have encouraged reusable packaging. Product-specific MBIs are more of a problem because governments are restricted in the mechanisms they can use while respecting the internal market. The Commission should help countries explore the full flexibility of MBIs, exchanging information and analysing the impact of the various mechanisms.

In some countries (eg Greece) the law insists that municipal charges for rubbish collection, waste treatment, water services and all municipally-administered schemes, should be 'retributive' ie cover exactly the accounting cost involved. The EU must change this principle if we are to promote an EU policy to reduce waste volumes. First, waste disposal, water supply, etc. have important environmental costs in the form of emissions, soil contamination, and water-table disruption. They cannot be covered by charges. Second, charges which exceed costs to curb overuse are not allowed either. Greece, which suffers from water shortages, has numerous swimming pools, on which there should be a water surcharge.

12. The use of MBI for Biodiversity

EEB welcomes the Commission's attention to biodiversity. We strongly endorse the concept of Payments for Environmental Services with biodiversity. This is tightly linked to reforms under the Common Agriculture Policy (CAP). We want that the next CAP reform to make more funds available for this purpose. The need to evaluate biodiversity better to increase public acceptance of such payment schemes is also relevant here.

In its Green Paper, the Commission points to several possible uses of MBIs to protect biodiversity.

EU Member States agreed to halt the loss of biodiversity by 2010 at the Gothenburg summit in 2001. In December 2006, Member States supported the 'Biodiversity Communication' and the Action Plan to 2010 and beyond, as did the European Parliament. Given that the two nature

Directives (Birds and Habitats Directives) and the 'Natura 200' network are central to reaching the 2010 target, and following the results of the working group on Article 8 of the Habitats Directive, about €3billion per year are necessary to finance Natura 2000.

EEB stresses that better integration of environmental aspects in all other policies is urgently needed. Accordingly, money from the CAP's pillar 1 should be shifted to pillar 2, so environmentally-friendly farming, including measures to protect biodiversity, soils and water, can profit as 'Payments for Environmental Services' (PES).

Charges and fees, eg for hunting and fishing permits, proposed by the Commission, can also help limit the use of biological resources and make it more sustainable. Member States should also be free to raise money from tourism or sporting use of protected sites, as is already being practised in US national parks, when this is possible without disturbing protected sites or species.

EEB warns against 'habitat banking'. The problem is that most ecosystems cannot be simply moved and recreated elsewhere. For example, if a peat bog is drained it can take many centuries before enough plant mass has accumulated to replicate the same functions as the old bog. And who will ensure that the new bog is not transformed into something else?

To ensure the survival of endangered species and their genes, as well as the survival of endangered habitats in Europe, and thus attain the 2010 target and the goals of the CBD, it is necessary to preserve and improve the coherence and connectivity of the Natura 2000 network, especially in view of climate change effects.

13. Cross-border emissions trading for air pollution

EEB sees no scope for using cross-border emissions trading schemes, except for CO₂, because emissions trading will most likely lead to local hotspots and ecosystem damage. It seems most unlikely that environmental protection levels can be maintained and improved by introducing emissions trading schemes. EEB does not believe that the Commission could design a system for trading conventional air pollutants that is both wide enough to ensure liquidity and small enough to prevent ecosystem downgrading.

Allowing for cross-border trading would conflict with the Directive for national emissions ceilings (the NEC Directive). This Directive sets absolute caps on four main air pollutants (SO₂, NO_x, VOC, NH₃) for each EU country. The Directive was developed to acknowledge that air pollution is a cross-border problem. For example, reducing air pollution in the UK will lead to less acidification in Sweden. Complex interactions between several air pollutants cause health damage as well as acidification and eutrophication of European ecosystems. The country-by-country caps in the NEC Directive are derived from health and ecosystem targets, and are calculated using computer models which assess the most cost-effective emissions reduction strategies and account for the cross-country distribution of air pollution. Any regime of air emissions trading would move pollution around. This would cause health and ecosystem damage in third countries. This in turn could make it harder for them to meet their national emissions ceilings. A cross-border trading system is at odds with the principles of the NEC Directive.

With CO₂, the moderately ambitious EU ETS, has been crippled by some Member States' generosity to their national industries on the cap they set, which to date has resulted in the EU ETS being an inefficient tool. It was also necessary to amend the IPPC Directive to exempt CO₂ emissions from the integrated IPPC permit requirements and to allow big industrial plants to participate in the trading scheme instead of applying the Best Available Techniques (BATs) for pollution prevention. It was agreed that the CO₂-cap would correspond to the same amount of CO₂ which would have been granted to the emitters if their emissions had continued being regulated under the IPPC permitting scheme. But when caps were agreed, no link was made to developing BATs, which improve continuously with technological development.

When air emissions trading is discussed, the US experience with SO₂ trading in its Acid Rain programme is often cited. But it is worth comparing the absolute volume of emissions reductions achieved in the USA and Europe. In the USA the trading programme for SO₂ led to a reduction of about half of emissions between 1995 and 2005. A command-and-control approach in Germany reduced emissions of SO₂ and NO_x by about 90% between 1982 and 1988.

To conclude, we oppose introducing a cross-border trading scheme before we can guarantee that emission trading will be more efficient for the environment and public health and less expensive than with current regulatory approaches. We also believe Member States should not be allowed, individually or jointly, to opt for emissions trading instead of BAT permits.

We believe that the time is not ripe to design the trading system proposed in the Green Paper. But EEB supports the use of MBIs such as taxes and charges for this purpose.

ANNEX I: Table: Overview of landfill tax rates in European Countries

Country	Landfill tax euro/tonne		Description
	2001	2005	
Austria	44.0	65.0	Rising to €87 per tonne, from 2006
		21.0	Rate for pre-treated landfill
	7.2		For construction bulk or ground excavation
Belgium Flanders	61.8		
Belgium Wallonia	27.5		
Czech Republic	10.0	13.0	Rising to 17 for 2007 onwards
Denmark	50.0	74.0	Landfill of MSW is banned, however in practice bulky waste still goes to landfill.
Finland	23.0	30.0	For MSW
	270.0		For hazardous waste
France	7-9.0	7-9.0	Introduced in 2002
	18.3		Hazardous waste in HM landfills.
Germany	None		
Ireland	19.0	19.0	
Italy	1-10.0		Inert waste
	5-10.0		Other waste (MSW excluded)
	10-25.0	10-50.0	MSW, depending on region
Netherlands	86.0	86.0	per tonne of waste less than 1,100kg/m ³ for specific waste
			per tonne for non-municipal waste more than 1,100kg/m ³ (non-combustible).
	14.0		Landfill of MSW is banned although where there is insufficient incineration capacity there is an annual exemption from the ban of 3 million tonnes.
Portugal	No		
Spain	No	10.0	In Catalonia only. Legislation in Madrid 10 e/t dangerous waste; 7 e/t domestic waste; 3e/t demolition and construction waste
Sweden	31.0	40.0	Rising to 47 from 2006
France	9.2		In 1999. The intention is that landfill of unprocessed waste would be banned by 2000
Switzerland	9.7		For residual landfill
	12.9		For reactor landfill (slag)
	32.2		For export to disused salt mines (untreated residues from flue-gas clean).
UK	19.0	26.0	Rising in €4.5 increments each year to a maximum of €51 per tonne by 2010.
	2.0		For inert waste

Source: Confederation of European Waste to Energy Plants, 31 December 2005. Available at: www.CEWEP.com and CIWM, 2005 for 2005 figures.

