

## **EU Landfill Directive 99/31/EC**

A Directive imposing binding targets on the reduction of landfill waste

Cost of the Directive - £1.1bn cost to the public sector ([LGA](#) and [Daily Mail](#))

Summary Talking Points:

Financial:

£1.1bn cost per year of landfill to push council tax bills up by estimated £50 ([Daily Mail](#))

Combined EU fines for non-compliance estimated to be as much as £700m by 2020

Public Policy:

Fortnightly bin collections have been linked as a policy solution to comply with the Directive ([BBC News](#))

Regulatory enforcement

A barber in Blackburn was forced to stop recycling hair and instead register to have it disposed of in landfill. The council are charging the barber £100 for 'trade waste' bags with which he has to dispose of the hair. ([Big Brother Watch](#))

## Briefing Notes

### What is it?

- A Directive aimed to reduce landfill waste
- The Directive sets binding targets for reduction in landfill waste:
  - By 2010 to reduce biodegradable municipal waste landfilled to 75% of that produced in 1995
  - By 2013 to reduce biodegradable municipal waste landfilled to 50% of that produced in 1995
  - By 2020 to reduce biodegradable municipal waste landfilled to 35% of that produced in 1995.
- The UK government, in complying with the Directive to meet binding targets implemented a tax for landfill.
- Landfill Tax is payable on waste that is disposed of at landfills. The Tax is regulated by HM Revenue and Customs. Rates for 2009/10 are:
  - Active waste<sup>1</sup> - £40/tonne (+VAT)
  - Inactive waste<sup>2</sup> - £2.50/tonne (+VAT)
  - The rate for active waste increased by £8/tonne per annum from 1st April 2008 and will continue to increase by £8/tonne on 1st April each year to 2013.
  - The rate for inactive waste increased to £2.50 + VAT per tonne on 1st April 2008. The Government has announced that the rate will be frozen at £2.50 per tonne in 2009-10.
  - The Government has announced that the rate for inactive waste will be frozen at £2.50/tonne for 2009-10. ([DEFRA](#))
- The UK government has also instituted a Landfill Allowance Trading Scheme. Under the scheme, councils may sell parts of their allowance. The government fines councils £150 per tonne of biodegradable waste sent to landfill above their allowance.
- If the targets are not met, the UK government faces fines from the EU as way of punishment following infraction proceedings. Fines estimated at £200m ([Open Europe](#)). Legal Practice Norton Rose estimate the 2020 fine to be £500m ([Norton Rose LLP](#))

### Third Party Opinions

“There is now an increasing risk that town halls will fail to meet 2013 landfill targets, leaving councils and council taxpayers with a huge bill to pay. “ [The Local Government Association Environment Board](#)

“What started out as a laudable aim to recycle more has become a tax man’s dream and a taxpayers’ nightmare.” Matthew Elliott, Chief Executive of the TaxPayers’ Alliance ([Daily Telegraph 24 September 2009](#))

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<sup>1</sup> Active waste covers forms of waste such as wood, ductwork, piping and plastics.

<sup>2</sup> Inactive (or inert) waste covers most materials used in a building’s fabric as well as earth excavated for foundations. Most forms of concrete, brick, glass, soil, clay and gravel are classified as inactive