

Taxes in OECD Member countries levied on Waste management – in general

Country	Tax	Specific tax-base	Tax rate National Currency	Units	Tax rate - Euro	Units
Austria	Waste deposit levy	Depositing of waste from production -- at a special deposit site	10.9	EUR per tonne.	10.9	EUR per tonne.
Austria	Waste deposit levy	Depositing of waste from construction and deconstruction -- deposited in special deponies	5.8	EUR per tonne.	5.8	EUR per tonne.
Austria	Waste deposit levy	Depositing of waste from construction and deconstruction -- at a deposit site without leakage prevention system, etc.	9.3	EUR per tonne.	9.3	EUR per tonne.
Austria	Waste deposit levy	Depositing of other waste -- at a high-quality deposit site	43.6	EUR per tonne.	43.6	EUR per tonne.
Austria	Waste deposit levy	Depositing of other waste -- at a deposit site without leakage prevention system, etc.	101.6	EUR per tonne.	101.6	EUR per tonne.
Czech Republic	Waste deposit fee	Hazardous waste -- Risk charge	2,000.00	CZK per tonne.	58.7585	EUR per tonne.
Czech Republic	Waste deposit fee	Hazardous waste -- Basic charge	1,100.00	CZK per tonne.	32.3172	EUR per tonne.
Czech Republic	Waste deposit fee	Other wastes	200	CZK per tonne.	5.8759	EUR per tonne.
Czech Republic	Waste deposit fee	Solid communal waste	200	CZK per tonne.	5.8759	EUR per tonne.
Denmark	Duty on waste	Waste delivered for burning	330	DKK per tonne waste	44.2988	EUR per tonne waste
Denmark	Duty on waste	Waste delivered for deposition of waste	375	DKK per tonne waste	50.3395	EUR per tonne waste
Finland	Tax on waste	Waste delivered to landfills	90	FIM per tonne of waste	15.1463	EUR per tonne of waste.
Hungary	Toxic waste levy	Breaking the regulations about toxic waste		Complex formula		Complex formula
Italy	Tax on waste disposal	Weight and kind of waste disposed of as landfill (landfill tax)				
Netherlands	Waste tax	The dumping of waste originated in a waste removal establishment by this waste removal establishment	78.81	EUR per 1000 kg.	78.81	EUR per 1000 kg.
Netherlands	Waste tax	Delivery of waste to a waste removal establishment to be dumped-- special waste categories	13	EUR per 1000 kg.	13	EUR per 1000 kg.
Netherlands	Waste tax	Delivery of waste to an waste removal establishment to be dumped-- generally	78.81	EUR per 1000 kg.	78.81	EUR per 1000 kg.
Norway	Tax on final treatment of waste	Delivery of waste to a waste deposit	320	NOK per tonne.	39.7465	EUR per tonne.

Country	Tax	Specific tax-base	Tax rate National Currency	Units	Tax rate - Euro	Units
Norway	Tax on final treatment of waste	Delivery of waste to an incineration plant - basic charge	80	NOK per tonne.	9.9366	EUR per tonne.
Norway	Tax on final treatment of waste	Delivery of waste to an incineration plant - additional charge	240	NOK per tonne.	29.8099	EUR per tonne.
Sweden	Tax on waste	Deposition of waste in landfills	288	SEK per tonne.	31.1178	EUR per tonne.
Switzerland	Tax for remediation of contaminated	Stabilised residues deposited at landfills	15	CHF per tonne	9.9318	EUR per tonne.
Switzerland	Tax for remediation of contaminated	Bioactive wastes deposited at landfills	20	CHF per tonne	13.2424	EUR per tonne.
Switzerland	Tax for remediation of contaminated	Waste for export to underground storage	50	CHF per tonne	33.1061	EUR per tonne.
United Kingdom	Landfill tax	The disposal of waste to landfill - standard rate	12	GBP per tonne.	19.3141	EUR per tonne.
United Kingdom	Landfill tax	The disposal of inert waste to landfill	2	GBP per tonne.	3.219	EUR per tonne.
United States	Indiana -- Solid Waste Management Fee	Delivery of solid waste in a motor vehicle larger than 9,000 pounds	0.5	USD per ton	0.5585	EUR per ton.
United States	Indiana -- Solid Waste Management Fee	Delivery of solid waste in a passenger vehicle or a motor vehicle smaller than 9,000 pounds	0.5	USD per load	0.5585	EUR per load.
United States	New Jersey -- Landfill Closure and Contingency Tax	Solid waste accepted for disposal	0.5	USD per ton.	0.5585	EUR per ton.
United States	New Jersey -- Landfill Closure and Contingency Tax	Solid waste in liquid form	0.002	USD per gallon.	0.0006	EUR per litre.
United States	New Jersey -- Landfill Closure and Contingency Tax	Solid waste -- host community benefit surcharge	1	USD per ton.	1.117	EUR per ton.

OECD Web sites <http://www.oecd.org/scripts/taxbase/queries.htm>



**RESOURCE PRODUCTIVITY,
WASTE MINIMISATION
AND THE LANDFILL TAX**

Advisory Committee on Business & the Environment
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ANNEX D comparison of landfill costs between UK and other countries

For comparison landfill costs and tax rates are expressed in Euros per tonne based on average 1999 exchange rates (£1 = approx €1.5)

Country	Tax	Specific tax-base (where given)	Landfill costs (excl. Tax) (€per tonne)	Tax rate (€per tonne)	Proportion of Waste landfilled	Tax as proportion of total costs
United Kingdom	The Landfill tax	The disposal of active waste to landfill - standard rate £12 per tonne/ disposal of inert waste to landfill – low rate £2 per tonne	10 – 25	3 (low)/ 16 (std)	82% (municipal) 52% (industrial and commercial)	11%-62%
Austria	Waste deposit levy	3 bands based on “efficiency” of deposit or landfill	58 -130	11-73	48%	18%-56%
Austria	Waste deposit levy	Depositing of waste from construction and deconstruction		7 – 29 (depending on deposit quality).		
Denmark	Duty on waste	Waste delivered to landfills		50	11%	
Flanders			57	61		44%
Finland	Tax on waste	Waste delivered to landfills		15		
France			38-91	9	62%	9%-20%
Germany	-		90 - 193	None		
Greece	-		5-21	None		
Italy			50-70	10 – 50	80%	13%-50%
Netherlands			75	12-64		14%-46%
Norway	Tax on final treatment of waste	Delivery of waste to a waste deposit		37		
Sweden	Tax on waste	Deposition of waste in landfills	22 – 90	28		24%-56%

Data is for Municipal Waste only.

Data from OECD website and unpublished data from report in preparation by ECOTEC

OECD諸国における廃棄物に係る課税の事例

国名	税			埋立処分率	埋立処分費用に占める税額
	名称	課税対象	税率		
オーストリア	廃棄物埋立税	製造工程から生ずる廃棄物の特別な埋立処分場における処分	¥1,417 /トン	48%	18%～56%
		建設工事に伴って生ずる廃棄物の特別な埋立処分場における処分	¥754 /トン		
		建設工事に伴って生ずる廃棄物の遮水工のない埋立処分場における処分	¥1,209 /トン		
		その他の廃棄物の高度管理埋立処分場における処分	¥5,668 /トン		
		その他の廃棄物の遮水工のない埋立処分場における処分	¥13,208 /トン		
チェコ	廃棄物埋立料 (fee)	有害廃棄物 (リスク料)	¥7,639 /トン		
		有害廃棄物 (基礎料金)	¥4,201 /トン		
		その他の廃棄物	¥764 /トン		
		家庭系の廃棄物	¥764 /トン		
デンマーク	廃棄物処分税	焼却するために搬入される廃棄物	¥5,759 /トン	11%	
		埋立て処分するために搬入される廃棄物	¥6,544 /トン		
フィンランド	廃棄物埋立税	埋立処分場に搬入される廃棄物	¥1,969 /トン		
ハンガリー	有毒廃棄物税	有毒廃棄物規制に違反したもの	複雑な計算式で計算		
イタリア	廃棄物埋立税	埋立て処分される廃棄物の重量及び種類		80%	13%～50%
オランダ	廃棄物埋立税	廃棄物処理企業が排出した廃棄物の埋立処分	¥10,245 /トン		14%～46%
		特定のカテゴリーの廃棄物の埋立処分目的での廃棄物処理企業への搬入	¥1,690 /トン		
		廃棄物の埋立処分目的での廃棄物処理企業への搬入	¥10,245 /トン		
ノルウェー	廃棄物処分税	廃棄物の埋立処分場への搬入	¥5,167 /トン		
		廃棄物の焼却施設への搬入 (基礎料金)	¥1,292 /トン		
		廃棄物の焼却施設への搬入 (追加料金)	¥3,875 /トン		
スウェーデン	廃棄物埋立税	廃棄物の埋立処分場への処分	¥4,045 /トン		24%～56%

国名	税			埋立処分率	埋立処分費用に占める税額
	名称	課税対象	税率		
スイス	汚染地現状回復税	埋立処分場に処分された安定化された残さ	¥1,291 /トン		
		埋立処分場に処分された生物活性のある廃棄物	¥1,722 /トン		
		地下保管場所に搬入された廃棄物	¥4,304 /トン		
イギリス	廃棄物埋立税	廃棄物の埋立処分場への処分 (標準額)	¥2,511 /トン	82% (一般廃棄物) 52% (産業廃棄物)	11%~62%
	廃棄物埋立税	不活性廃棄物の埋立処分場への処分	¥418 /トン		
アメリカ	インディアナ州 固形廃棄物管理料	4トン以上の自動車による固形廃棄物の搬入	¥73 /トン		
		乗用車及び4トン車以下の自動車による固形廃棄物の搬入	¥73 /トン		
	ニュージャージー州 埋立地廃止不確定税	埋立処分される固形廃棄物	¥73 /トン		
		液状廃棄物	¥0.08 /リットル		
		固形廃棄物 —地域共同体の便益となる追加負担	¥145 /トン		

(注) 税率は、原典がユーロ表示となっていたものを1ユーロ=130円で換算して表示している。
名称・課税対象等の表現は、事務局で原文を意識したものである。

(出典) OECDのWebサイト <http://www.oecd.org/scripts/taxbase/queries.htm>
ACBE(英国ビジネス・環境諮問委員会)「RESOURCE PRODUCTIVITY, WASTE MINIMISATION AND THE LANDFILL TAX」