

1. WASTE CHARGE REGULATION

The European Union has no specific regulation on local waste charges.

The Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (Waste Framework Directive) includes several general references to the polluter-pays principle. Moreover, Annex IVa of the Directive lists examples of economic instruments and other measures to provide incentives for the application of the waste hierarchy. Among them, it includes “‘Pay-as-you-throw’ schemes that charge waste producers on the basis of the actual amount of waste generated and provide incentives for separation at source of recyclable waste and for reduction of mixed waste”.

Consequently, the regulation on how to finance the waste management services, and specifically on waste charges, is mostly national, or sometimes even regional.

Most EU countries have some sort of waste charges, specifically dedicated to finance the waste collection and treatment services.

Municipal waste charges are paid annually, and they need to be approved previously, following the corresponding legal procedure, which usually comprises some period for public consultation. The waste charges can be updated annually, although that is not always the case.

The regulation of the waste charges needs to include all the relevant aspects to determine the tariff corresponding to each user of the service (taxable event, tax base -if applicable-, tax rates, exemptions, reductions, etc.). Different provisions apply to households and commercial activities. In the case of pay-as-you-throw schemes, the waste charge regulation needs to define which waste fractions are charged, how they are measured (weight/volume) and how much are they charged (cost per kilogram, litre, or use).