
Waste tax Experiences from Finland

The Association of Environmental Enterprises
Pia Vilenius

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Waste Tax in Finland

- Current waste tax legislation given in 1996
- Currently under renewal in the Finnish Parliament
- Into force beginning on 2011



Level of waste tax in Finland

- Currently 30 €/ton
- Will rise to 40 €/t on 1.1.2011
and to 50 €/t on 1.1.2013
- Collected by the Finnish customs
- Used solely by the government,
included in the yearly overall governmental budget
- Current level about 50 million €
will rise to 90 million € in 2013



Waste tax continued

- Waste tax is not used for waste management purposes (for example development or supervision/enforcement)
- Growing demands for it to be "ear-marked" for waste management use (Association of Finnish Local and Regional Authorities)





Waste tax collection

- Waste tax is collected for waste placed in landfills
- Currently only municipal landfills, but from 1.1.2011 also for private landfills
- Waste tax is not collected for waste utilized in the construction of the landfill, ie. contaminated land
- No waste tax on hazardous waste
- It was also proposed in the decree that concrete and glass used in landfill construction would be excluded from tax, but the recycling industry strongly opposed -> waste tax also collected for these fractions





Waste tax –a driver for recycling?

- The general purpose of the waste tax is to promote recycling and minimize landfilling of waste
- There will be a ban for placing biodegradable waste on landfills, estimated in 2012-2013
- No waste tax on energy use
-> not good for the recycling industry
- The level of waste tax should be higher for it to have a proper diverting effect (for example in GB to rise up to about 100 €/t in 2014, currently about 65 €/t)





Case recycling of concrete

