

**Question for written answer E-002944/2025**  
**to the Commission**  
Rule 144  
**Sander Smit (PPE)**

**Subject:** Is the proposed Dutch waste treatment tax compatible with the self-sufficiency principle?

The Netherlands plans to tax the waste sector an additional EUR 567 million annually from 2028. This disproportionate levy will make waste treatment in the Netherlands economically unattractive, leading to the displacement of waste to other Member States and third countries where treatment standards are lower. That will heighten the risk of waste being landfilled instead of being used for energy recovery in waste incinerators and recycled, resulting in higher methane emissions at EU level. The impending reduced treatment capacity will undermine not only the circular transition, but also cross-border circularity clusters, cross-border cooperation, regional heat supply and CO<sub>2</sub> capture (CCU and CCS).

Article 16 of Directive 2008/98/EC requires Member States to cooperate on an integrated network of waste installations so as to ensure EU-wide self-sufficiency.

1. How is the Commission safeguarding Article 16 of Directive 2008/98/EC, now that fiscal pressure is disrupting cooperation with neighbouring border regions and could lead to a reduction in regional waste treatment capacity?
2. What harmonising measures is the Commission planning to take under Article 192 TFEU so as to counter unilateral national tax measures that undermine EU self-sufficiency and cross-border cooperation?
3. Does the Commission acknowledge that, in the context of an existing shortfall in EU waste treatment capacity, the ‘waterbed effect’ – caused by divergent national tax measures – is undermining the objectives of current EU waste legislation and the intended objectives of prospective circular-economy legislation?

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