Question for written answer E-002946/2025
to the Commission
Rule 144
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Subject: Is the proposed Dutch waste treatment tax compatible with the proportionality 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 CO2 capture (CCU and CCS)).

1. Does the Commission regard the Netherlands' increase in the waste treatment tax (by EUR 567 million) as proportionate in the light of Article 191 TFEU, given the adverse effects, such as waste exports to Member States and countries with lower waste treatment standards, displacement of regional waste to landfills (+78 megatonnes of methane emissions/year) and undermining of the objectives of the Landfill Directive (1999/31/EC) and of the EU circular economy?

2. How does the Commission view that measure in the light of Article 5 TEU, given its adverse impact on waste hierarchy, circularity and the climate?

3. Does the Commission intend to take action against Member States whose national environmental taxes disproportionately lead to environmental degradation elsewhere in the EU, contrary to Article 191 TFEU?

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