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Answer given by Ms Roswall
on behalf of the European Commission
(9.10.2025)

Member States are free to adopt taxes which apply to waste management operations within their territory.

Articles 5 and 191 of the Treaty on the Functioning of the European Union (TFEU) (including the proportionality principle) are applicable only to actions of the institutions of the Union and not those of its Member States. Article 193 TFEU allows Member States to maintain or introduce more stringent protective measures provided they are in line with the Treaty. Taxes on landfill and waste incineration can be used by Member States to support waste management higher up in the waste hierarchy, i.e. prevention, preparing for re-use and recycling¹.

EU law aims to reduce landfilling, in particular of waste that is suitable for recycling or other recovery and prevent negative effects on the environment and health². The information about the proposed tax does not suggest that the Netherlands has failed to fulfil any EU legal requirements, including to establish an integrated and adequate network of waste disposal or recovery installations, as referred to by the principles of self-sufficiency and proximity³. The Commission has neither evidence of shortages in EU waste treatment capacities, nor that diverging national tax measures undermine the EU's sustainability objectives.

As regards packaging waste, the new EU Regulation⁴ requires it is separately collected, recyclable as of 2030 and actually must go into recycling, with only few exemptions. Recycling infrastructure should be established within the EU based on economics and not be limited to national borders.

¹ Article 4 and Annex IVA of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, OJ L 312, 22.11.2008, p. 3–30, as amended by Directive (EU) 2018/851 of the European Parliament and of the Council of 30 May, OJ L 150, 14.6.2018, p. 109–140.

² Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste, OJ L 182, 16.7.1999, p. 1–19, amended by Directive (EU) 2018/850 of the European Parliament and of the Council of 30 May 2018, OJ L 150, 14.6.2018, p. 100–108.

³ Article 16 of the above Directive.

⁴ Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC, OJ L, 2025/40, 22.1.2025.