



Rialtas na hÉireann  
Government of Ireland

# DECC Update

Waste Advisory Group  
January 2024

# Landfill Levy Update

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- To promote a circular economy, the Department introduced a landfill levy in 2002 to divert salvageable material away from landfill, promoting improved segregation of waste at elevated levels of the waste hierarchy, with disposal being the least desirable outcome.
- The landfill levy has been hugely successful in effecting behavioural change of waste disposal, driving a steep decline in our overall landfill rate. However, last year almost 90% of the waste that went to landfill was exempt from this landfill levy. Therefore, the Landfill Levy Regulations do not properly incentivise waste prevention / segregation due to a wide range of exemptions under article 6.
- The Department has recently commissioned a review to examine the existing landfill levy exemptions by assessing their continued relevance and commercial and environmental impact. The overriding objective of the review will be to improve Ireland's waste performance and reduce our circularity gap. The findings of the review will be presented to and discussed at the Waste Advisory Group



# Waste Recovery Levy Update

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- Building on the positive behavioural change brought about by the landfill levy, the Circular Economy (Waste Recovery Levy) Regulations 2023 came into effect on 1 September 2023. The regulations deliver on the commitment in the Waste Action Plan for a Circular Economy to introduce a recovery levy to apply to recovery operations at MSW landfills, waste-to-energy plants and co-incineration plants and the export of MSW. This levy has been introduced at a rate of €10 per tonne.
- According to the European Environment Agency (EEA), construction and demolition waste (C&D waste) comprises the largest waste stream in the EU. In Ireland, construction waste is the fastest growing waste stream and accounts for over half of the total waste currently being generated<sup>1</sup>.
- The continued application of levy exemption for C&D waste is neither tenable nor sustainable. It is therefore essential, for both economic and environmental reasons, that the disposal and recovery of C&D waste be rapidly and significantly reduced.