



Rialtas na hÉireann
Government of Ireland

Waste Recovery and Landfill Levy

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Role of Environmental Levies



- Environmental levies aim to incentivise environmentally responsible behaviour, such as waste reduction, and fund initiatives that support a circular economy and protect the environment.
- Revenues generated from the landfill and waste recovery levies are lodged into the Circular Economy Fund which supports a range of initiatives as provided for under the Circular Economy and Miscellaneous Provisions Act 2022

History of the Landfill Levy



- To promote a circular economy, the landfill levy was introduced 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 the number of landfills in operation from a height of 39 in 2002 to the remaining 3.





Introduction of the Waste Recovery Levy

- Under the Waste Action Plan for A Circular Economy, a Waste Recovery Levy of €10/tonne was introduced.
- The Waste Recovery Levy was proposed as a mechanism to effect behaviours change. It is intended to encourage higher value waste management practices by moving material management up the waste hierarchy from waste recovery to more recycling and re-use and to encourage greater efforts to segregate waste at source.



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A Waste Action Plan for a Circular Economy

Ireland's National Waste Policy
2020-2025



Prepared by the Department of
Communications, Climate Action and Environment
gov.ie



Construction and Demolition Waste (C&D)

- In 2023, nine million tonnes of C&D waste was generated in Ireland, yet only 10% of it is being recycled or reused.
- The construction sector alone, has the potential to double Ireland's circularity rate while simultaneously delivering cost savings.
- As a substantial volume of waste from C&D is potentially preventable and re-usable the EPA have streamlined processes to enable a significant proportion of C&D waste to be alternatively reused as a by-product.





C&D Levy Exemption Removal

- Following extensive consultation with key stakeholders in 2024, the levy exemptions for C&D waste are being phased out in accordance with the following timeline as enshrined in [S.I. No. 441/2024](#):

Commencement Date	Site Type Leviable
1 st January 2025	Municipal landfills.
1 st September 2025	Other large recovery sites (licensed by the EPA)
1 st March 2026	Smaller-scale recovery sites (typically permitted/ certified by a local authority).



Alternative Material Pathway

- The national by-product decision for greenfield soil and stone offers an alternative pathway by allowing a substantial portion of C&D material to be re-used as a by-product, meaning the material does not have to become waste and would not be subject to the waste recovery levy.
- In 2023 over 2.7million tonnes of soil and stones were determined as by-products



Levy Collection



- Under the Waste Management Act, it is the statutory responsibility of local authorities to collect the landfill levy and waste recovery levy
- To support local authorities in carrying out this statutory function, guidance and a detailed FAQ document have been developed and circulated by the LGMA.

