

MEMO

Walloon tax decree promoting the prevention and recovery of waste (22/03/2007)

1. Content of the decree (articles 22-26)

- Tax on waste, for which a take-back obligation exists according to Walloon legislation (p.e. WEEE, waste batteries, packaging waste,...)
- Liable persons:
 - Person submitted to the take-back obligation (i.e. the person who puts the new products on the market), or
 - Collective waste scheme, if an agreement between government and industry exists in the framework of the take-back obligation.
- Tax base: # tonnes of waste that should be collected and treated according to the take back obligation (= collection target for take-back obligation). If collection target is a percentage of the quantities put on the market (p.e. batteries), the Walloon market can be defined as a percentage of the Belgian market, based on the number of inhabitants (Walloon region = 32,4%).
- Exemption for tax: # tonnes of waste that are collected and treated.
- Level of tax: 150€/tonne.

2. Calculation of potential tax

- Inhabitants Walloon region: 3.456.775 (32,4% of Belgium (10.666.866))
- Market batteries Belgium (Bebat 2007): 5.053T
- Average market Belgium last 3 years: 4.944T
- (Market batteries Walloon region (32,4%): 1.637T)
- (Average market batteries last 3 years Walloon region (32,4%): 1.602T)
- Market replacement batteries Belgium (Bebat 2007): 3.425T
- Market replacement batteries Walloon region (32,4%): 1.110T
- Batteries collected Walloon region (Bebat 2007): 716T
- Replacement batteries collected Walloon region (Bebat 2007): 698T
- Collection target:
 - o Actual: 75% Replacement market
 - o Future: 45% of batteries put on the market (average last 3 years)

	Batteries				
	Target	Target (T)	Collectio n (T)	Tax base (T)	Tax (€)
Wall.	75% Repl. Market	833	698	135	20.250
Reg.	45% (Directive)	721	716	5	750

3. Actions until now

- Lobbying Walloon government (=> adaptation decree)
- Legal procedure with all concerned collective schemes (different waste streams)
=> Belgian Constitutional Court => rejected