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26th September, 2019

Position paper with regard to the imposition of an incineration tax on waste imported to The Netherlands.

To whom it may concern,

We are writing to advise you that the proposed application of an importation incineration tax in the Netherlands is likely to have a significant negative knock-on impact on waste management in Ireland.

As approximately 200,000 tonnes of Irish waste is disposed of in Dutch incinerators annually, the imposition of a tax on waste imports will have a significant impact on the Irish waste market. Beauparc and its associated companies prioritise security of outlet in order to provide a sustainable solution for the residual waste we manage. To this end we have negotiated long term contracts with the privately owned Dutch incineration company Attero. The effective closure of the Attero outlet, through the imposition of a tax, will lead to significant capacity issues in Ireland.

Our use of Attero as an outlet is the result of a lack of thermal treatment capacity in Ireland, which is still highly reliant on landfill as the solution for residual waste. The imposition of an import tax is likely to lead the diversion of material from incineration to landfill, with a net negative environmental impact, particularly with regard to greenhouse gas (GHG) emissions. The negative impact is due largely to the fact that the landfilling of putrescible waste gives rise to the methane emissions, which have a significantly (approx. 18x) higher global warming potential than carbon dioxide.

In addition to the impact on GHG emissions, there will be a further negative impact on recycling. This is as a result of the fact that the materials we send to The Netherlands is pre-treated to remove recyclate. The diversion to landfill will undermine the value processing of materials to extract recyclate.

As a result of the above, we respectfully request that you contact your Irish counterparts to gain an understanding of the likely impacts on the Irish waste market and our Irish capacity issues.

Directors: Eamon Waters, Brian McCabe
Company Registration No. 605063

Company Registered Office: Panda Waste Management Solutions, Ballymount Road Upper, Ballymount, Dublin, D24 E097

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Building Better Business

We would be happy to meet you to elaborate on the above. Should you require any additional information please do not hesitate to contact via email: - david.tobin@beauparc.ie .

Yours sincerely,

A handwritten signature in blue ink, appearing to read "David Tobin", is positioned above a horizontal line.

David Tobin

Renewable Energy Director

Directors: Eamon Waters, Brian McCabe

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