The emissions trading scheme

To: England, Scotland, Wales, Northern Ireland

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Summary

The UK operates an emissions trading system (ETS) which is designed to reduce greenhouse gases from burning fossil fuels. It is a market-based mechanism which creates a financial incentive to reduce emissions by rewarding those who improve and penalising those who don't. The Government intends to extend the scope of the scheme to include carbon emissions from burning waste, and has recently carried out a consultation exercise to seek views on the outline proposals.

The proposed changes will directly affect organisations that operate waste facilities within the scope of the extended regulations, including almost all energy from waste (EfW) facilities. This will result in significantly higher gate fees for the thermal treatment of waste and may also trigger a rise in landfill tax. Therefore, all councils with responsibility for disposal of waste must plan for the impact of ETS and those who collect waste should also consider the indirect impacts on them, and how they can support their disposal partners.

Key effects of the scheme are:

- Annual compliance costs for councils in the UK are likely to range from £367 to £747 million per year, or higher by some estimates.
- Some costs will be offset by new burdens funding and Extended Producer Responsibility payments (EPR), but there will still be a significant net cost.
- Councils should engage with energy from waste suppliers as soon as possible to manage the impact of changes.
- Investment in carbon capture and storage has some potential to contribute, but this is still a long way off and is likely to be very expensive.

1 Background

The Emissions Trading Scheme (ETS) is a market based financial mechanism designed to incentivise reductions in greenhouse gas emissions from power generation, energy intensive industries and aviation. It has been fully operational in the UK since 2021 and is closely aligned with an equivalent system operating in the European Union. Producers within the scope of the scheme are required to report activities which create emissions and are allocated free allowances of tradeable permits, along with a duty to submit a set quantity of permits by the end of the trading year. Those who achieve reductions in carbon emissions can sell their excess permits to those who underperform; providing a financial incentive to cut emissions through avoiding harmful activities and investing in technologies to capture carbon.

The scheme applies to England, Wales, Scotland and Northern Ireland and is administered by the UK ETS Authority. Any waste which is exported to the EU for thermal treatment, such as

refuse derived fuel, will be subject to the parallel scheme.

2 Proposals to include municipal waste

Until now, the scheme has only affected industrial facilities which directly burn large quantities of fossil fuels such as power stations and cement kilns, along with emissions from aviation fuel. Although waste is not a fossil fuel, it contains a wide range of plastics which are derived from petrochemicals, such as plastic packaging, household appliances and textiles. Therefore, burning these waste materials has the same environmental outcome as burning fossil fuels directly. Carbon from burning these materials will be within scope of the scheme; however, carbon from other materials such as wood, paper and food are not within scope, so these are excluded from liability calculations. The scheme applies to both household and non-household waste, with limited exceptions.

Duties under the scheme will be on the operator of the facility which carries out the burning process. Therefore, there are no direct compliance duties on local authorities unless they directly own or operate thermal treatment plants. For the most part, this effects energy from waste plants and incinerators without energy recovery. Thermal processes for non-fossil fuel materials are not within scope, such as burning biogas from anaerobic digestion of food waste. Likewise, waste collection, transfer and pre-processing activities are not within scope.

It is proposed that the scheme will apply from 2028, however there will be reporting duties on operators from 2026, enabling the regulator to calculate current emissions and set obligations. For waste facilities, the volume and composition of material are the key factors in allocation of allowances. The total quantity of allowances will be fixed each year and will reduce incrementally, creating a shortfall which will cause the market price of unused allowances to rise. It is intended that the impact will be low in the first few years and will rise significantly over time, creating a strong financial incentive while allowing time for operators to adapt. Plant operators can meet their shortfall by either purchasing allowances or investing in carbon abatement technologies such as carbon capture. Both options will incur significant costs, therefore these will be reflected in higher charges applied to waste processed, either through higher gate fees or other charging mechanisms.

3 Financial impact

The scheme is a market-based mechanism so it does not apply in the same way as a fixed levy or tax per tonne. The impact at a local level will be heavily influenced by the volume and composition of waste collected, along with the investment decisions by processors and

contracting arrangements in place. Likewise, the changes in the scope of ETS have not been finalised, so analysis can only be based on information within the current consultation.

The Local Government Association (LGA) forecasts that the headline impact on councils is likely to be between £367 and £747 million per year, totalling £6.5 billion by 2036. Funding through Extended Producer Responsibility (EPR) could reduce this to a range of £271-£551m in 2028 and £837m in 2036, £5.4 billion over the period.
Analysis by specialist consultancy Tolvik estimates the whole industry cost to be £488 to £1,636 million, of which £346 to £1,161 million will relate to municipal waste. This analysis uses the Government's own forecasts of traded allowances ranging from £51 to £171 per tonne of carbon.

It is unlikely that costs will be passed through as a fixed increase in gate fee, however, a simple analysis helps to give a feeling for the size of the challenge. Market price for energy from waste treatment has ranged from £90 to £116 per tonne in the last twelve months (source: Letsrecycle.com). Analysis from Tolvik, using Government forecasts, indicates additional costs from £45 to £77 per tonne of waste processed by thermal treatment.

Some of this additional cost will be offset by revenues from new burdens funding and extended producer responsibility, likewise, waste minimisation and carbon capture can reduce exposure.

4 Consultation process

The current round of consultation was launched in May 2024 and closed in early August. Responses were invited from all interested parties; however, the emphasis has been on local authority waste as it is estimated that this accounts for over 80% of thermal treatment capacity in the UK. Responses to the consultation will influence final policy decisions, however, no timetable has been set for the publishing and implementation of the outcomes or draft regulations. The process was initiated by the previous government and has been continued since the election, there has been no indication from ministers that the policy proposals will be significantly altered.

The stated purpose of the expansion of the scheme is to provide an incentive for the development and uptake of decarbonisation technologies or practices to reduce emissions. Put simply, the Government wants less waste to be incinerated and for operators to capture the carbon from their operations. Details about the consultation can be found here.

5 Waste within scope

The incineration of all waste types is within the scope of the scheme. This includes all household and municipal waste as well as commercial and industrial waste. There are no exemptions for clinical and hazardous waste within the current proposals, however views have been invited on this. Waste which is exported to the EU is subject to a similar scheme, however, the details and financial implications may be different. The scheme applies to incineration activity in England, Wales, Scotland and Northern Ireland.

The scheme covers almost any activity which ultimately results in the waste material being burned, so advanced technologies such as pyrolysis and gasification are within scope. The consultation outlines proposed exemptions for some smaller processing plants; however, it is anticipated that these are mostly for small-scale incineration of healthcare waste such as on-site incinerators in hospitals. This briefing document does not give guidance in this area, following the government's assumption that almost all municipal waste is treated at larger-scale facilities.

6 New burdens funding

New burdens funding is a mechanism to offset the financial impact of legislative changes by topping up the revenue Support Grant provided to councils by the central government. The consultation paper makes only limited reference to new burdens funding, stating that a New Burdens Assessment will take place for authorities in England, with similar arrangements in the devolved administrations. No commitment is made on the value of any additional grant or how the calculation of a grant could be carried out. The consultation does however state that the purpose of the scheme is to incentivise decarbonisation, implying that fully funding the costs would be counterproductive to the aims of the scheme and is therefore unlikely.

There are two further challenges here. Firstly, new burdens funding is likely to relate to costs of waste disposal, whereas waste minimisation and recycling activities are primarily based on waste collection, so district councils will not benefit from funding to support changes to collection systems and promotional campaigns. Secondly, compliance costs are volatile and entirely dependent on local circumstances, making it very unlikely that a national funding mechanism will be able to respond to local operating costs.

7 Impact of Extended Producer Responsibility

Extended producer responsibility for packaging (EPR) is a separate government initiative which is intended to pass the costs of waste packaging onto the producers of the products, it will be fully implemented from 2026. Charges will be applied to producers to cover the costs of collection, reprocessing and disposal of material, and passed on to waste collection and disposal authorities. ETS will increase the costs of disposal and therefore it is logical that this

should be applied to producers and passed to disposal authorities. The ETS consultation recognises these principles and commits to including ETS costs within the EPR calculations.

However, it cannot be assumed that the full costs of disposal will be included and the consultation document states that costs will be included 'where incineration is an appropriate method of disposal.' It is not clear whether this will include material which is technically recyclable, but has been put into the residual stream by householders. Councils should not assume that the full costs of ETS will be included in EPR payments until further guidance is issued on this point.

8 Interaction of the scheme with landfill tax

Without intervention, it is likely that the increased costs of thermal treatment will make landfill disposal a cheaper option, leading to a move back towards this option. This is especially likely for commercial waste, which is not usually subject to long-term contracts and is more price-sensitive than local authority waste. This outcome contradicts the objectives of the waste hierarchy and will result in increased methane emissions from biogenic carbon.

The current Landfill tax escalator arrangement will increase costs from the current price of £104 per tonne to £126/tonne in 2028. This will not be sufficient to rebalance the overall costs, therefore it is highly likely that landfill tax will be reviewed and could lead to rates above £175/tonne in the medium term. This is a significant increase and will impact all local authorities who rely on landfill disposal for any element of their waste streams.

9 Impact on mixed recycling collections

Many areas operate mixed recycling collections, either fully co-mingled or multi-stream. This will usually use a materials recovery facility (MRF) to separate materials ready for reprocessing. Contamination rates within mixed recycling collections are typically between 5% and 15%. This leads to a residual output of waste which must be disposed of and it is common practice for this to be sent for thermal treatment. Although the effect will be much lower, this will still create an added burden on MRF processing, which will be passed on the customer.

10 Interaction of the scheme with waste export

Some municipal waste is currently pre-treated and sent for incineration in other countries, primarily to Northern European facilities with spare capacity. Under the current proposals, this waste will not be subject to the UK based system and will avoid compliance costs. Gate fees for these materials currently range from £90-£108 per tonne (Letsrecycle.com), making it roughly the same as domestic thermal treatment. It is possible that the UK based trading scheme will result in higher compliance costs than the EU based scheme and that exporters could seek markets outside of the EU. This is an unintended consequence which does not appear to have been carefully considered within the current proposals.

This apparent 'loophole' could result in more material being exported for incineration, saving some councils money, but defeating the objectives of the scheme. Some responses to the consultation have raised this point and it is likely that proposals will be updated to resolve this problem.

11 Addressing the impacts of the scheme on local authorities

Councils cannot avoid the full cost of compliance under ETS, but there are several key ways in which this can be planned for, managed and mitigated.

1.) **Ensure that ETS is added to the corporate risk register and medium-term financial plan**

Waste disposal authorities are very unlikely to offset all compliance costs and the impact on budgets is likely to drain resources from other service areas. It may not be possible to forecast an accurate figure for medium and long term budgets, but it should be flagged as a corporate risk and key stakeholders such as the S.151 Officer should be fully briefed. From a risk perspective, this should highlight volatility of compliance costs and potential disruption to waste disposal contracts, impacts on landfill tax, along with the base risk of compliance costs.

2.) **Engage with waste treatment and disposal suppliers as soon as possible**

ETS will have a serious impact on thermal treatment plant operators and the effects will be felt more widely as thermal treatment is a key part of a wider network of waste treatment, recycling and disposal. The impact on operators will not be limited to a simple cost pass-through which can be measured and applied in a controlled way. Operators are already working actively to prepare for the effects of full compliance from 2028 and legal duties on reporting from 2026. Each operator will face unique challenges, but these are likely to include:

- Planning to forecast compliance shortfalls and trading needs, taking into account changing needs of their customers.

- Capital investment decisions in carbon capture, including accessing government funding.

- Negotiation of contract changes with the local authority and other customers. It is likely that 'legal change' clauses will allow them to pass on compliance costs, but this is rarely as simple as it looks. Negotiations will only be successful if the parties approach this as a shared problem and are willing to acknowledge and support the needs of the other parties.

- Minimum tonnage thresholds may be breached due to the effects of waste minimisation.

- Changes in waste composition are inevitable. These will lead to technical challenges

and ultimately commercial challenges for operators. Most thermal treatment plants are like Goldilocks – they don't like to be either too hot or too cold, it has to be just right.

- Financial burdens of preparing for inclusion in the scheme are high and must be shared.

- The financial impact of compliance costs is complex and potentially very severe. Contract disputes and working capital arrangements could lead to insolvency. This is discussed in more detail in Appendix A.

3.) **Support efforts by thermal treatment processors to decarbonize**

The primary purpose of ETS is to incentivise decarbonisation of energy production. There are currently only a few examples of carbon capture and storage projects at thermal treatment plants in the UK, three of which are summarised in Appendix B. ETS and the urgency of reaching net zero has renewed appetite in central government to support large scale projects to remove carbon from burning processes and permanently store it. Operators are likely to be able to access capital funding and their bids are likely to be more successful and effective if they are supported by local authority clients. It is not the purpose of this briefing to detail how this can be achieved as this would require specialist advise which is tailored to each situation. However, some disposal authorities are faced with compliance costs running to millions each year, so direct capital investment could, subject to appropriately qualified advice, be a good alternative to taking a hit in the revenue account.

It should be noted that compliance can only be achieved through direct capture of carbon at the point of production. Indirect carbon offsetting such as tree planting is not within the scope of the scheme.

4.) **Review collection arrangements for residual waste and recycling**

The steep rise in disposal costs is likely to change the financial dynamics of investment in improvements to collection systems. Collection arrangements are the single biggest factor affecting the volume of waste collected for recycling and waste minimisation. There is usually a trade-off between capital and operating costs on the one hand, and reductions in waste disposal costs on the other.

Residual waste reductions can be achieved through smaller bins or less frequent collections. The existing provisions within Simpler Recycling require a minimum of fortnightly collection of residual waste, however this guidance has not been embedded in the Statutory Instrument and this may change due to strong objections from within local government. There are no restrictions on the size of bins which can be provided and the established system of a 240-litre bin collected fortnightly does not necessarily

align with best practice.

Switching to a fortnightly collection of 180 litre or 140 litre bins has a very compelling financial case. The Scottish Code of Practice for household recycling is a good reference point for best practice, it recommends no more than 80 litres of residual capacity per week, and 70 litres for flats.

For two tier authorities, collaboration between the districts and county council is likely to lead to a strong argument in favour of the disposal authority supporting the capital costs of new containers for the collection authorities.

5.) **Enhance communications programmes for recycling and waste minimisation**

The value of effective communications cannot be overstated. Unfortunately, the effects of good communications are hard to translate into direct savings in disposal costs, and the negative impacts of cutting communications budgets tend not to be felt until several years later. Best practice shows that a lot can still be achieved with low budgets – targeting messages to the right people and in the right way can increase capture of recycling, reduce contamination, and encourage behaviour change away from producing waste.

6.) **Invest in IT systems which link together the whole waste and recycling process**

There is vast scope to use data to drive improvements in capture of recyclable material and to reduce residual waste. There are several established products on the market which enable participation in recycling and capture of materials to be monitored right down to a property level. It is also possible to identify contamination by individual households, to automate communications, and to track householder behaviour to see if messages have worked.

12 APSE comment

Whilst the ability to reduce climate damaging emissions enjoys widespread support the ETS proposals are not without controversy. The mechanism to calculate the quantities of carbon and to incentivise its prevention are complicated, complex, and expensive. If we try to use EPR to fix the problem caused by ETS, then we are combining two complicated tax mechanisms which are difficult to understand, hard to predict and expensive to operate.

Decades of thinking and practical application have shown us that the Waste Hierarchy and Polluter Pays principle are two of the most effective foundations of policy for waste and resource management.

A more effective approach would be to tackle the problem at its root cause. A challenge here is that generally we do not know which plastic will be burned and which will be recycled. It is fair to assume that a virgin plastic hasn't been recycled and therefore it must have either been buried or burned. As such a virgin material tax would still need to be structured in a way which incentivises the preferred behaviour, for example by funding infrastructure to avoid EfW or to capture the carbon.

ETS is not aligned with these foundations, so its extension into energy from waste may be regarded by many as a flawed policy decision. While the impacts on local government can be mitigated through other mechanisms such as EPR and adjustments to the local government funding formulae, these financial 'fixes' arguably do not create enough incentive to address the root cause of burning plastics. In any event local council budgets are under severe pressure, including within waste and recycling services, and new burdens such as the simpler recycling proposals, including food waste collections, are already adding to strained budgets. It is therefore highly unlikely that the full costs of meeting ETS responsibilities and financial burdens would be fully recoverable by tweaks to funding.

Therefore, if the UK government tries to combine the Emissions Trading Scheme and Extended Producer Responsibility to deliver a good environmental outcome, then the chances of delivering an optimal outcome are low. This is because the two schemes are both complicated and complex – complicated because they are hard to understand, and complex because they are hard to predict.

It would also appear that ETS is progressing faster than initiatives which will tackle fossil-based packaging such as the planned Deposit Return Scheme and Extended Producer Responsibility, which risks distorting policy intentions. Moreover, whilst local authorities can have an impact on packaging waste, they have very limited opportunities or scope to address carbon which is otherwise embedded in textiles, electronics, or household goods; this calls into question the overall impact of the ETS.

About this briefing

This briefing has been produced by APSE Associate **David Robertson**, who is an expert associate in waste and recycling and draws up sector information sources of which are acknowledged throughout.

APSE briefings are provided free of charge to our UK wide member authorities. To enquire about David as one of our trusted associates please contact Emma Taylor on etaylor@apse.org.uk or Matt Miller on mmiller@apse.org.uk.

APSE members can enjoy free access to APSE's waste and recycling network. You can join the network using this link or contact APSE's Principal Advisor for waste and recycling, Abi Ademiluyi, by email to AAdemiluyi@apse.org.uk

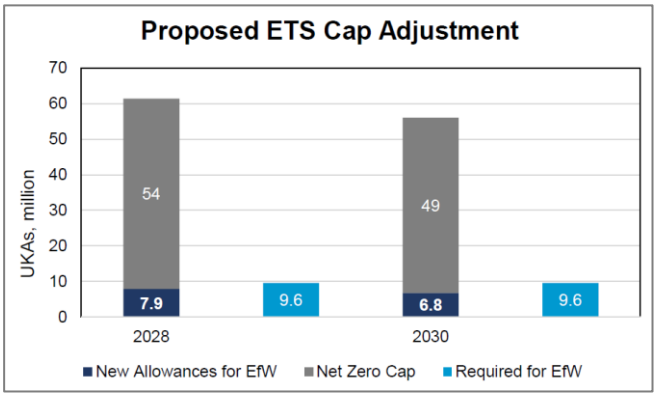
13 Appendix 1.

A.) Issues within the consultation and application of the scheme to waste

The ETS consultation was carried out from May to August 2024 and invited responses from interested parties. Several respondents have published their submissions, including Local Government Association and Tolvik Consulting. Both agree with the principle of extending ETS to cover thermal treatment of waste, but highlight a range of serious concerns, some of which are summarised below.

The base calculation for inclusion of incineration is too low

The intention of the scheme is to set a baseline of emissions and then incentivise carbon reductions from 2028 inwards. Councils are continuing to move away from landfill and in favour of energy from waste for disposal, reflecting expectations within the Waste Hierarchy. This is resulting in more plants being built, however the proposed calculations do not take into account this extra capacity and the reality that there is not an alternative technology for waste treatment which can be used. Therefore, it is likely that the compliance costs in current government projections are too low, presenting a serious financial risk for councils. Analysis by Tolvik estimates that carbon allowances in the scheme need to be increased by 9.6 million tonnes (mt) per year, compared with a proposed increase of 7.9mt in 2028 and 6.8mt in 2030.



Source: Response to Joint Consultation on UK Emissions Trading Scheme Scope Expansion: Waste, Tolvik https://www.tolvik.com/published-reports/

Impacts on thermal treatment plant operators are likely to be high

Compliance with ETS will create an additional financial burden on plant operators. Although this burden will largely be passed on to customers (i.e. local authorities), the financial mechanisms for this and wider impacts present a serious financial risk for operators and could lead to insolvency. One reason for this is that capital funding arrangements for thermal treatment plants are very tight and most do not have access to cash reserves or pre-approved additional capital to draw on. Compliance costs will require substantially more working capital, i.e. funds to pay compliance costs upfront,

which can then be recovered from clients. Another reason is that contracts for supply of capacity are usually highly complicated and are often tied into wider contracts for building and operating waste infrastructure. Therefore, the process to negotiate and reach agreement on changes can take months or even years, even when there is consensus and goodwill between parties. A likely impact of this is that operators will face compliance costs before contract mechanisms have been agreed to pass these costs through.

Inclusion of hazardous and clinical waste crates compliance costs but will not deliver environmental policy objectives

High temperature incineration is the only viable option for these waste streams and there is almost no scope for waste minimisation activity to offset compliance costs. Therefore, there is little benefit of its inclusion, but local councils will incur these additional costs. The EU scheme excludes hazardous and clinical wastes, following a ruling by The European Court of Justice. The scope of hazardous waste is broad and has recently been extended to include household furnishings with fabric and foam as these contain persistent organic pollutants (POPS). This could lead a perverse outcome where these materials are exported for incineration in the EU.

Reliance on input-material sampling is likely to be unreliable

The proportion of waste which is fossil fuel derived is hard to calculate, current estimates are based on sampling data. Waste composition varies significantly due to seasonality, demographics and other factors such as the effectiveness of recycling systems. Although it would be desirable for a facility to calculate compliance costs by sampling input materials and applying appropriate charges, this is likely to be expensive and unreliable in practice.

This makes it difficult to implement a charging system which is sensitive to the impact of waste minimisation and recycling improvements. This creates a disconnect – council's may invest resources to recycle more plastics-based material and discourage its disposal – but the benefits of this activity may not be reflected in sampling exercises. There will still of course be a benefit from reducing the overall tonnage of material, but decarbonisation within the plant feedstock may not be fairly represented.

Monitoring stack emissions gives a viable alternative, but this also has limitations. Advances in monitoring equipment make it possible to measure the amount of carbon in emissions from the burning process, and to separate fossil-based carbon from biogenic carbon. This gives a reliable measurement of the actual volumes of fossil based carbon being emitted by plant, but does provide a way to attribute this to each feedstock.

B.) Carbon Capture and Storage

Carbon capture and storage offers a viable way to collect carbon from emissions at thermal treatment plants, achieving the ambitions of the Emissions Trading Scheme. Currently, there are no large-scale plants operating in the UK, however there are several being proposed and developed. These projects are closely linked to recent government announcements of over £20 billion of funding for carbon capture across the whole energy sector. The timescales for implementation of the projects are very unclear in most cases, so it is unlikely that carbon capture can make a significant contribution to compliance with ETS in the short run.

While it would be logical to link emissions targets with the implementation dates of the carbon capture projects that it is intending to incentivised, this has not happened. Therefore, local government must achieve compliance through paying its suppliers to obtain compliance certificates on the market, and through reducing the amount of waste sent for thermal treatment.

C.) The elephant in the room – applying the polluter pays principle

There are many challenges with the extension of ETS to thermal treatment of waste, the root cause of most are these that the scheme fails to apply the Polluter Pays principle. From this perspective, the emissions trading scheme is an effective mechanism for power generation, but fails household waste.

To illustrate, consider the costs of carbon emissions from other fossil fuel power sources such as natural gas fired power stations. The harm from pollution can be directly attributed to the process of burning the gas for energy, so the costs can be passed on to the user of the electricity through bills. In this scenario, the user of the power is the polluter and the financial penalty will influence behaviour. The outcome will be that the polluter chooses to use less power and/or to source it from less polluting sources. Likewise, the plant operator may choose to divert investment elsewhere and close the plant, or perhaps to change the feedstock fuel from natural gas to some form of biogas.

However, the scenario for household waste is very different as there is not a linear relationship between the polluter and the payer. While the immediate source of pollution is the plant burning the material, the ultimate source is with the producer and consumer of the item which is now waste. There is not a direct financial pathway for the costs of pollution to be attributed to the ultimate polluter, and therefore there is no incentive on the polluter to change their behaviour.

The existing financial relationship is between the plant operator and the holder of the waste, usually the Council. This is because the primary purpose of the plant is not electricity generation, it is waste disposal. It is not financially viable to rely on sales of electricity from the process, if so, then there wouldn't be a gate fee.

To apply the Polluter Pays principle, the cost must be directly applied to either the consumer of the item which is now waste (the householder), or at some point within the production process in a way that will be passed on to the consumer. Councils are prevented from charging for waste disposal, however producer responsibility schemes give a viable alternative way to achieve this. Another way of looking at this is that ETS is an end of pipe solution and it is usually better to prevent pollution at source.

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