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2.25*

~~2~~ euros a kilogram

Who will pay the EU's new e-waste levy

by Christian Năsulea and Diana Năsulea

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* The European Commission proposed €2 a kilogram. On 21 November 2026, just four days before this paper was published, European Council President António Costa surprised everyone by proposing an even higher amount than had been discussed until then: €2.25 a kilogram.

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Who will pay the EU's new e-waste levy

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From 2028, every member state would pay €2.25 for each kilogram of electrical equipment sold and not collected as waste, 25 cents more than the European Commission first proposed. For Romania, the bill for 2028 would come to about **€435 million** and would most likely end up in the price of every fridge, phone and solar panel.

Recommendations

Romania should oppose the introduction of the levy on non-collected e-waste. Decisions on the EU's own resources are adopted unanimously and ratified by every member state, so Romania's vote counts.

Romania should oppose the introduction of the levy

The first and most important recommendation is that Romania ask for this own resource to be taken out of the package under negotiation, at every stage of the talks on the next multiannual budget, in both the Council and the European Council. The argument is not that Romania collects poorly and wants to escape a penalty. The levy does not measure how well a country collects, but how much it sells: on 2025 data, about 82% of what Romania would pay relates to equipment that has not yet become waste, and could not be reduced even if every tonne of waste in the country were collected. A levy that cannot be avoided by doing things right is not an incentive but a tax on consumption.

A fallback position, if the levy cannot be removed

If the negotiations show that the levy is staying in the package, Romania should at least ask for the calculation method to be replaced. Sales over the past three years do not show how much waste exists, so they cannot be the base of a levy on non-collected waste. The base should be the waste actually generated, which the Commission already estimates for every member state, minus the quantity collected. On 2025 data, Romania would owe about €55 million instead of €303 million. Even this option offers no guarantee, because nothing prevents the rate from being raised to bring revenue back to the expected level: it has already gone from €2 to €2.25. The automatic indexation should be dropped as well.

Getting the data in order before 2028

Whatever the outcome of the negotiations, Romania needs to get its statistics in order. The levy would be calculated on Eurostat figures, and Eurostat has published no data for Romania after reference year 2021[3]. More recent national figures come from declarations filed with the Environment Fund Administration (AFM) and have not been verified at EU level. In a system where every tonne of collection not recognised at audit costs €2,250, reporting quality becomes a matter of public money, not just administrative compliance.

Transparency towards those who will pay

Before giving its consent, the Government should say publicly how much it estimates the levy will cost and where the money will come from. If, as expected, the cost is passed on in prices, Romanians have a right to know this before the vote, not after. The problem of online sellers from outside the EU has to be settled at the same time. If they stay outside the system, the levy will be paid only by the producers and retailers who follow the rules, and the price gap will push buyers towards precisely those who do not contribute.

Key figures

Nine numbers sum up the impact on Romania.

What we measure	How much
Romania's bill in 2028 (central scenario)	**€435 million a year**, about 2.2 billion lei
Total 2028-2034	**€3.2 billion** (between €2.4 and €4.2 billion, depending on the scenario)
What Romania would have paid on 2025 data	**€303 million**, even though it achieved a collection rate of 64% against the EU target of 65%
Share of the bill that collection cannot reduce	**about 82%**, that is, the levy on equipment that has not yet become waste
Quantity that would be taxed, compared with the actual waste left uncollected	**5.5 times larger**
Cost for a consumer, if the levy reaches prices	**rises from €7 to €35 a year** 4.8 times more (figures include VAT)
Green stamp (the visible e-waste fee) on a 65 kg washing machine	**rises from about 96 to about 439 lei**, including VAT
Levy applied in EU shops to household appliances made in Romania	**about €320 million a year**, 17% of their factory price
Jobs at risk in Romania's household appliance factories	**approximately 1,100** out of 15,400

What is proposed: a levy on sales, not on waste

Proposal COM(2025) 574[1] introduces, from 1 January 2028, a new EU own resource: **a fixed amount per kilogram × (the average equipment placed on the market over the previous three years minus the waste collected in the current year)**. The Commission proposed €2 per kilogram, and the draft European Council conclusions of 21 November 2026 raise the amount to €2.25[15]. The amount is indexed annually and paid from the national budget. All the calculations in this paper use €2.25.

The Commission presents it as an incentive to collect, with positive environmental outcomes[1]. Four things make it something other than a pollution tax:

It is measured against everything sold, not against the collection target

EU law requires member states to collect 65% of the average weight of equipment sold in the previous three years. The proposed levy does not stop at that threshold, however, but applies to the whole gap up to 100%. This means that states which meet their obligations pay as well. Czechia, for example, has a collection rate of 67%, above the target, and would still owe about €215 million a year[3]. Romania reached 64% in 2025, one point short of the target, and would have paid €303 million for that year, had the levy already applied.

It taxes products that are still in use

The formula assumes, in effect, that everything sold in the past three years should already be coming back as waste. In reality, a fridge is used for ten or fifteen years and a solar panel for around twenty-five. They enter the levy base immediately, although there is no way they could be collected.

The European Commission's calculation tool shows that about 260,000 tonnes of e-waste were actually generated in Romania in 2024, the latest year calculated[6]. In 2025, 235,000 tonnes were collected,

about 91% of that quantity. The actual waste left uncollected is therefore around 24,000 tonnes. Yet the formula taxes 134,600 tonnes, 5.5 times more. On this calculation, most of the difference is not abandoned waste but appliances in people's homes and panels mounted on roofs.

On 2025 data	Tonnes	Levy (€ million)
Quantity taxed as "non-collected"	134,645	303
of which actual waste left uncollected	24,348	55
of which equipment that has not yet become waste	110,297	248

What the levy base is made of: Romania, 2025 data (tonnes)



Solar panels are the clearest example. According to the same tool, about 76,000 tonnes of panels were placed on the Romanian market in 2024, while waste from panels amounted to 8 tonnes[6].

It penalises keeping products in use for longer

If appliances are repaired and reused for longer, they become waste later, and collection falls relative to the sales of previous years. The formula would record this as a failure and increase the bill, although it is exactly the outcome that EU circular economy policy is after, including the Circular Economy Act the Commission announced for 2026. Collection measured against sales is therefore not a good yardstick of environmental performance.

It cannot be avoided through effort

The consequence is that no collection policy, however good, would reduce the bill significantly. Even if Romania had collected in 2025 every tonne of e-waste that exists in the country, about €248 million of the €303 million would still have been due, roughly 82%. The maximum saving would have been about €55 million.

Same collection, four different bills

How much the method matters shows when the same rate is applied, on four different bases, to the same 2025 data: average sales of 370,071 tonnes in 2022-2024 and collection of 235,426 tonnes[4, 16]. Measured against the alternative target in the WEEE Directive, Romania's collection would already be above the threshold, and the bill would still be €303 million.

Base of the levy, on 2025 data	Taxed quantity (tonnes)	Bill (€ million)
Gap to 100% of sales (the proposal)	134,645	303
Waste actually generated minus waste collected	24,348	55
Gap to the target of 65% of sales	5,120	12
Gap to the alternative target, 85% of waste generated	0	0

The Directive allows collection to be measured against sales (the 65% target) or against waste generated (the 85% target). Romania's 2025 collection is about 91% of the waste generated estimated by the Commission for 2024[6]. The table compares calculation methods and recommends none of them as an acceptable level for the levy.

Impact on the Romanian state

> A bill of over 2 billion lei a year that the state can neither control nor absorb.

Indicator	Value
Annual bill from 2028	€373-500 million; central scenario: €435 million
Relative to Romania's contribution to an EU budget of 1.13% of GNI, the size of the proposal of 21 November 2026 (about €4.9 billion)[15]	about 9%
Compared with the plastics own resource in the 2026 budget (1.29 billion lei)[8]	1.7 times more
If Romania hits the 65% target exactly in 2028	still €381 million
If the audit accepts only 80% of reported collection (2025 data)	€409 million instead of €303 million

Statistics become money

The levy would be calculated on the data reported to Eurostat, and Romania's series stops at 2021[3]. For later years there are only the figures published by the Environment Fund Administration, which rest on self-declarations by producers and collective schemes and have not yet been through a European audit[2]. The stakes are high. If auditors recognised only 80% of the collection reported for 2025, Romania's bill would rise from €303 million to €409 million. More than €100 million a year would therefore depend not on how much waste is collected, but on how well it can be proven.

The formula also favours those with weak records. A state that overstates collection, or where part of sales goes unreported, shows a high collection rate and pays little, while a state with rigorous records pays in full. Better data are desirable in themselves, and the Commission already offers member states technical support to improve e-waste statistics[18]. The problem is that, under this formula, the bill depends more on the quality of reporting than on the quantity collected.

The state inflates its own bill

Sales of electrical equipment grew by about 35% between 2023 and 2025, above all in large equipment, the category that includes solar panels. Part of this growth comes from programmes funded by the state itself, such as those for photovoltaics, batteries and LED lighting. Every kilogram sold through these programmes enters the levy base for the following three years, although it can be collected as waste only much later. The state thus ends up paying twice for the same equipment: first the subsidy, then the levy.

There is no room in the budget

The proposal does not oblige states to pass the levy on to producers or consumers: the amount is owed by the national budget, and each government decides how to cover it. With the current deficit, however, the Government has nowhere to find another two billion lei and more a year in the state budget. Most likely, the cost will be shifted into prices through a new contribution imposed on producers. That route is not simple either. The contribution in Government Emergency Ordinance 196/2005[9] would have to be rewritten, and the Environment Fund currently has no legal basis for paying contributions to the EU budget. Until the law is changed, the bill stays with the state budget.

Impact on producers

> A levy on every kilogram sold, in a system that is already the most expensive of those compared.

Indicator	Value
Levy passed on to producers	about 5.3 lei per kg sold, on top of an average green stamp of 1.47 lei per kg (including VAT)[5]
Cost of the system today Source: Romanian Competition Council (2023)	about €236 per tonne placed on the market and €4.4 per inhabitant, the highest of the seven states compared; in the other six, between €59 and €137 per tonne[7, 16]
Value of a collected kilogram	€2.25 (levy avoided), against a current cost of about €0.49
If the price of collection climbs towards the levy rate	green stamp of about 7.9 lei per kg; with the levy on top, up to 13.2 lei per kg (including VAT)
Where the gap between sales and collection lies (2025)	large equipment 44%, fridges and air conditioning 29%, small equipment 23%
Competition from outside the system	about 78 million parcels under €150 from outside the EU in 2025 (ANAF estimate)[10]

Paying for products that are not yet waste

Solar panels, fridges and air conditioners are used for years or decades and cannot be “collected” shortly after they are sold. This is exactly where most of the gap between sales and collection lies: 44% in large equipment and 29% in fridges and air conditioning. For producers in these categories, the levy would work as a fixed cost on every kilogram sold, one that no investment in collection can reduce.

Collection becomes more expensive

Today the system costs around €0.49 for every kilogram collected[5]. With the levy, that same kilogram would be worth €2.25, because that is how much is saved by collecting it. Those who hold the waste, from collectors to treatment plants, will know this and will be able to ask for prices close to the levy rate. Part of the money would thus end up in the collection chain rather than in the EU budget, and the temptation to report quantities that do not exist would grow. In the limiting case, the green stamp would rise to about 7.9 lei per kilogram, and together with the levy to 13.2 lei, including VAT.

The gap with non-compliant sellers widens

Platforms from outside the EU that do not pay the green stamp today would not pay the levy either. What is more, the products they sell are not reported as placed on the market, so they do not even enter the levy base. ANAF, the Romanian tax authority, puts the number of parcels worth under €150 that arrived from outside the EU in 2025 at about 78 million[10], some of them containing electrical products. The more the cost per kilogram rises for sellers who follow the rules, the larger the price advantage of those who do not.

Three overlapping regimes

Producers would have to follow three sets of rules at once: the national penalty, calculated against the 65% target; the European levy, calculated against 100%; and the revision of the EU's e-waste rules, expected in 2027. Each has a different base and a different timetable, which makes it harder to plan costs over several years.

Factories exporting to the EU

> **Household appliances made in Romania would carry about €320 million of levy a year in EU shops, and up to 1,100 factory jobs would be at risk.**

The levy would apply in all 27 member states, and what Romania sells there is exactly what the levy hits hardest: heavy, cheap products.

Indicator	Value
Romania's exports to the EU of finished electrical products covered by the levy (2025)[11]	€3.1 billion, about 300,000 tonnes
of which household appliances	€1.9 billion; 78% of household appliance exports go to the EU
Levy carried by Romanian household appliances in the countries of destination	about €320 million a year, 17% of the factory price
Estimated price increase in EU shops	washing machines +26%, fridges +16%, vacuum cleaners +14%
Lost export sales	between €79 and €233 million a year
Jobs at risk in household appliance factories	between 388 and 1,141, out of 15,383[12]

The main markets are Italy, Germany and Poland. The levy applies to all products regardless of origin, so Romanian factories would lose volume, not market share. The direct effect on GDP is small, at most 0.01%, but it is concentrated in a few towns with large factories, such as Găești, Ulmi, Jucu and Satu Mare.

Impact on consumers

> **Consumers' spending on the green stamp would more than quadruple: from €7 to €35 per person per year, including VAT, an estimated €69 more per household.**

Product	Weight (kg)	Green stamp today (lei, incl. VAT)	With the levy included (lei, incl. VAT)
Washing machine	65	96	439
Fridge-freezer	70	103	473
Air conditioner	40	59	270
55-inch television	15	22	101
Laptop	2	2.90	13.50
Solar panel (one module)	22	32	149

All values include 21% VAT. Today's green stamp is calculated at the system average: the 2025 revenues of the collective schemes divided by the quantity of equipment placed on the market, that is 1.22 lei per kilogram excluding VAT[4, 5]. Actual fees differ from one scheme to another and from one product to another. With the levy included, the cost per kilogram rises about 4.6 times. The calculation assumes that the levy is passed on in full in prices, which the proposal does not require but the state of the budget makes likely.

The levy is charged per kilogram, not on the price

Because it is calculated by weight, the levy hits heavy, cheap appliances hardest. On a 65 kg washing machine that costs 1,300 lei, the mark-up would be about 343 lei including VAT, more than a quarter of the price. On a 2 kg laptop, it is about 11 lei. The burden is therefore heavier for low-income households, which usually buy the cheapest models and for which a fridge or a washing machine is a major expense.

It could be even more

The calculations above assume that only the levy is added to today's price. If collection also becomes more expensive, because every collected kilogram comes to be worth €2.25, the green stamp could rise to as much as 13.2 lei per kilogram. For the same washing machine, that could mean about 860 lei including VAT. The figure is a ceiling, not a forecast, but it shows how wide the margin of uncertainty is for buyers.

The green transition becomes more expensive

The equipment the state encourages is among the most affected, because it is heavy and long-lived. A household solar system weighs around 250 kg and adds roughly €560 to Romania's bill, even though the panels become waste only after 25 years. If that amount is passed on in the price, it adds to the cost of installation and cancels part of the benefit of the subsidy.

The state collects VAT on the levy too

Once included in the price, the levy enters the VAT base. At the 21% rate, the state would collect up to €91 million more a year, again paid by consumers. The state would therefore lose nothing by shifting the levy into prices; it would gain from the VAT charged on it, which makes it all the more likely that the levy ends up with buyers.

A formula on paper, a tax on the shelf

The Commission presents the levy as a mere method of calculation: part of each member state's contribution to the EU budget would be set according to non-collected e-waste rather than gross national income (GNI). Seen only in this light, the change looks neutral. On today's data, Romania has about 1.6% of the levy base and 2.0% of EU GNI[3, 14], so its bill would actually be about €79 million a year lower than under the GNI key.

That advantage is fragile, however. It rests on the 64% collection rate reported by Romania, against an EU average of about 40%, and the national figures for the years after 2021 have not yet been published by Eurostat. On the collected quantities in the Competition Council's study, 211,000 tonnes instead of 235,000, the advantage shrinks to about €24 million[16]. If an audit recognised only 80% of reported collection, Romania would no longer save money, but would pay about €24 million more than under the GNI key.

Over time the advantage disappears anyway, because the levy base follows sales, and sales grow faster than collection. In the central scenario, Romania would pay about €50 million a year more through the levy than under the GNI key, in both 2028 and 2034, or around €355 million over the seven years of the budget. In the pessimistic scenario, the gap would reach about €274 million in 2034.

How much more or less Romania would pay than under the GNI key (€ million a year)	2028	2034
Optimistic scenario	−10	−129
Central scenario	+50	+50
Pessimistic scenario	+113	+274

A positive value means that Romania pays more through the levy than it would under the GNI key for the same total amount. We assumed that the other member states' bases stay at the level of the latest data and that Romania's share of the EU economy stays at its 2025 level; if Romania's economy grows faster than the EU average, the gap narrows. The optimistic scenario assumes flat sales and collection rising from 65% to 75%, and the pessimistic one sales growing by 4% a year and collection at 55%.

Beyond the amounts, the two contributions do not behave in the same way. The GNI contribution is paid from the budget and does not appear in the price of any product. A contribution calculated per kilogram will very probably be shifted into prices. From that moment it is no longer a calculation key but a new rule for how prices are formed:

Price comes to depend on weight, not on value

A kilogram of washing machine would be taxed the same as a kilogram of phone, although the first costs around 20 lei in the shop and the second hundreds of times more. Heavy, cheap products would become a quarter more expensive or even more, and light, expensive ones hardly at all. Weight would thus become a pricing criterion, unrelated to the value of the product or to how hard it is to recycle.

Same product, different levies in each country

Each state would pass its own bill on in prices, and that bill depends on how much each one sells and collects. On our estimates for 2028, a 65 kg washing machine would carry about €29 of levy in Bulgaria, €68 in Romania and €119 in Germany, including VAT. The product is the same and is sold in the same single market, but the difference created by the levy comes to about €90 between two member states. Such differences encourage cross-border shopping and put retailers in the states with a larger bill at a disadvantage. They can distort competition within the internal market.

Collection acquires an artificial price

Every collected kilogram would be worth €2.25 in avoided levy, more than four times what the system costs today. The price of collection services would no longer be set by what it actually costs to transport and treat the waste, but by how much the state saves for each kilogram reported. Services would become more expensive, and with them the green stamp, which again is paid by the buyer.

VAT is charged on top of the levy, and sellers outside the system do not pay it

The levy enters the shelf price, and therefore the VAT base as well, so every euro of levy costs a buyer in Romania €1.21. At the same time, sellers outside the system, especially platforms from outside the EU, pay neither the green stamp nor the levy. The price gap with retailers who follow the rules would grow, and part of the sales would move to where nothing is paid.

The result: about 9% of Romania's contribution to the EU budget would depend on how many fridges are sold, and a formula designed for the EU budget would end up deciding prices in shops.

Who would pay across the European Union

The same formula, applied to the latest Eurostat data for each member state, gives a total bill of about €18.9 billion a year across the Union[3]. Only four states meet the 65% collection target (Bulgaria, Slovakia, Czechia and Latvia), and all four would pay nonetheless. The largest amounts would fall to Germany, Italy and France.

Member state	Collection rate	Annual bill (€ million)	Difference from a split by GDP (€ million)
Germany	29%	5,133	+609
Italy	29%	2,786	+523
France	51%	2,627	−360
Spain	35%	1,877	+189
Netherlands	32%	1,209	+40
Poland	54%	1,177	+255
Hungary	29%	439	+219
Greece	28%	410	+161
Portugal	28%	393	+85
Romania	64%	303	−79
Czechia	67%	215	−132
Bulgaria	83%	56	−61
EU-27	**40%**	**18,863**	0

Calculated on the latest year available from Eurostat for each state (2021-2024); for Romania, national data for 2025. GDP in 2025 approximates the GNI key[14]. A positive value in the last column means that the state would pay more than if the same amount were split according to the size of the economy.

For the negotiation in the Council, it is the last column that matters most. It shows how much more or less each state would pay compared with a situation in which the same amount was split according to the size of the economy, as happens today with the GNI contribution. Germany, Italy, Poland, Hungary, Spain and Greece would pay more, so they have a direct interest in opposing the levy. Romania would, for now, pay somewhat less under this key but, as shown above, the advantage is fragile and disappears completely once the levy reaches prices. A common position with these states is realistic, and the unanimity required for adoption gives it weight.

Two-fifths of the levy base is not waste

The problem is not Romania's alone. If we set average sales against the waste actually generated in each member state, on WEEE Forum data, about 41% of the levy base across the Union, roughly 5.9 million tonnes a year, is equipment that has not yet become waste[17]. At €2.25 per kilogram, that means around €13.2 billion a year that would be paid even if every state collected everything that is thrown away. The share is 52% in Poland, 49% in the Netherlands, 48% in Hungary and 47% in Germany, compared with 30% in Romania. The states with the largest bills therefore also have the strongest argument against the formula.

Where the negotiation stands

In the Irish Presidency's negotiating box of 10 October 2026, the levy still appeared in square brackets, at €2 per kilogram, a sign that the member states had not reached agreement. According to the

Presidency, the resource enjoyed broad support in September, and the objections were technical rather than political, concerning its statistical nature and the calculation methodology, which are precisely the weaknesses set out in this paper. On 21 November 2026, the President of the European Council presented the draft conclusions for the leaders' meeting of 26-27 November. There the levy appears without brackets, at €2.25 per kilogram, with annual indexation and no transition period, although a phase-in is provided for the resources based on tobacco and on emission allowances[15]. The same text would allow the Council to change the method for calculating the non-collected quantity once the WEEE Directive has been revised, which leaves room for replacing the sales-based method, as this paper asks. Unless a state explicitly opposes it, the levy has a real chance of staying in the package.

Sources and assumptions

The calculations are the authors' own and apply the formula in the Commission's proposal to the official data available on 21 November 2026.

Assumptions

The central scenario assumes sales growing by 2% a year from 2026, a collection rate of 60% in 2028 rising to 65% in 2034, indexation of the levy at 2% a year and an exchange rate of 5.04 lei to the euro. We assumed that the levy is passed on in full in prices. The amounts paid by consumers include VAT: 21% in Romania, 20% in Bulgaria and 19% in Germany. A household has 2.5 people. Product weights are typical values, and the 1,300-lei price of the washing machine is an example. For the comparison between member states we applied the same sales assumption to Bulgaria and Germany, with the collection rate held at the level of the latest Eurostat data.

For exports we assumed that the levy is passed on in full in prices in all member states, that the price elasticity of demand is between -0.34 and -1[13], and that the shelf price is twice the unit value at export. Jobs fall in proportion to sales, which is an upper bound.

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