

## **PUBLISHED REPLACEMENT EU ACT ASSESSMENT OF IMPACT**

**Reference: Regulation (EU) 2026/1703**

**Date: 16/7/26**

**Department: DAERA**

### **Published Replacement EU Act**

[Regulation \(EU\) 2026/1703 amending Regulation \(EU\) 2024/1157 as regards the prohibition on the export of mixed municipal waste destined for recovery](#)

OJ L, 2026/1703, 10/7/26

This is an amendment to point (f) of Article 44(2) of:  
Regulation (EU) 2024/1157 of the European Parliament and of the Council on shipments of waste

Specifically, this amendment provides an exception for Switzerland to the existing EU ban on exporting mixed municipal waste for recovery to certain third countries.

### **Summary of the Act**

As per notification, this Assessment of Impact relates to **Regulation (EU) 2026/1703**, which makes a specific amendment to point (f) of Article 44(2) of Regulations (EU) 2024/1157.

#### Regulation (EU) 2024/1157

Regulation (EU) 2024/1157, which entered into force in May 2024 and applied fully from May 2026, lays down the rules for procedures and controls on waste shipments in order to protect the environment and human health; contribute to climate neutrality; achieve a circular economy and zero pollution.

These rules are designed to prevent or reduce any damage to health or the environment during transport and treatment of waste at its destination.

The regulation incorporated into European Union (EU) law the provisions of the Basel Convention on the control of transboundary movements of hazardous wastes and their disposal and the decision of the Council of the Organisation for Economic Co-operation and Development (OECD) on the control of transboundary movements of wastes destined for recovery operations.

The DSC held an inquiry into this Regulation in May 2024, and the contents of that report were shared with Members of the Legislative Assembly (MLAs).

Following the democratic scrutiny period under Schedule 6B of the Northern Ireland Act 1998, the Regulation applies in Northern Ireland.

Article 44 of Regulation (EU) 2024/1157 sets out the general regime for exports of waste.

Article 44(2), point (f) prohibits from 21 May 2026 the export from the European Union of mixed municipal waste that is destined for recovery in third countries.

#### Regulation (EU) 2026/1703

**Regulation (EU) 2026/1703** amends the above to provide an exception to Switzerland, which will apply from the coming into force date.

Without the amendment, the transfer of such waste from EU border areas to nearby treatment facilities in Switzerland, where high standards for the management of waste are maintained, would therefore no longer be authorised, bringing to an end a long-established practice.

#### **Department(s) Responsible**

The Department for Environment, Food and Rural Affairs (Defra) is the lead Department on international waste shipments, as that is a reserved policy matter. However, the Northern Ireland Environment Agency (NIEA) is the named competent authority of enforcement for destination and dispatch as it pertains to Northern Ireland.

#### **Assessment of Impact**

DAERA officials consider that the introduction of Regulation (EU) 2026/1703 and subsequent amendment to point (f) of Article 44(2) of Regulation (EU) 2024/1157 does not itself introduce substantive policy changes specific to Northern Ireland.

#### Impact of applying the Regulation

As the amendment seeks to address an issue relating to a long standing practice between Switzerland and border EU member states, it does not appear likely that the application of Regulation (EU) 2026/1703 amending point (f) of Article 44(2) of Regulation (EU) 2024/1157 would have a significant impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist.

#### Impact of not applying the Regulation

For the reasons set out above, it is the view of the Department that it does not appear likely that the non-application of Regulation (EU) 2026/1703 amending point (f) of Article 44(2) of Regulation (EU) 2024/1157 would have a significant

impact specific to everyday life of communities in Northern Ireland in a way that is liable to persist.

NI does not currently export any mixed municipal waste to non-EU countries, though it should be noted that non-application of the Regulation would mean that such waste shipments could not be sent to Switzerland in the future.

#### Other relevant matters

The motivation for this change appears to have been a question asked by Andreas Schwab MEP, citing the decades-long cooperation between four districts in southern Baden and nearby Swiss waste incineration plants and highlighting the environmental and economic value of short transport routes by rail, contribution to Swiss energy and district heating supply, and avoidance of significant heavy goods vehicle traffic to Germany.

([https://www.europarl.europa.eu/doceo/document/P-10-2025-003725\\_EN.html](https://www.europarl.europa.eu/doceo/document/P-10-2025-003725_EN.html)).

#### **UK Government Explanatory Memorandum**

There has been no Explanatory Memorandum prepared by UK Government, presumably due to the very narrow, technical nature of the amendment from this Regulation.

#### **Analysis by the European Commission on its Impact Assessment**

There has been no Impact Assessment prepared by the European Commission, presumably due to the very narrow, technical nature of the amendment from this Regulation

#### **Departmental Engagement**

There has been no engagement regarding this amendment as the Department were only made aware of it when it was published in the Official Journal of the EU on 10/7/26, reflecting its very narrow, technical nature.