

resourcehub

# QLD Waste Levy

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## FACT SHEET

For anyone.

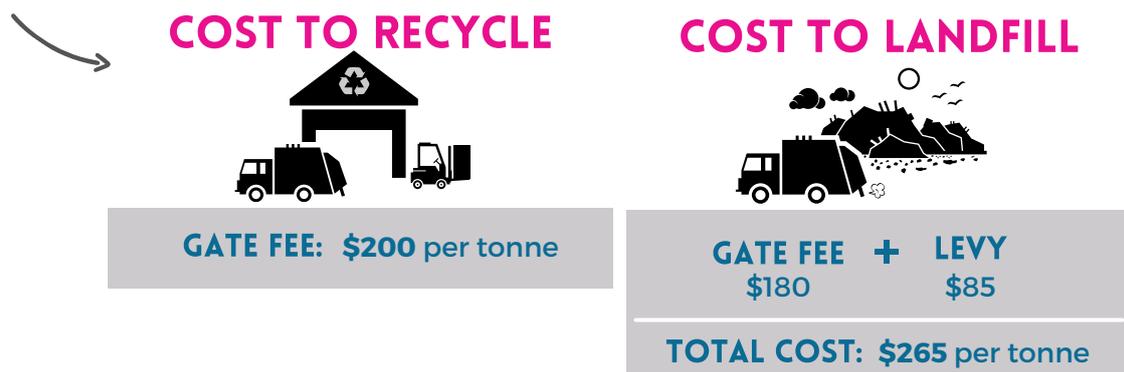
## Waste Levy Essentials

### What is the QLD waste levy?

The waste levy is a fee that all landfill operators (Council & Commercial) must pay to the QLD Government for every levyable tonne of waste disposed to landfill. Some materials are exempt for levy and some materials have differing \$rates per tonne.

It is designed to promote recycling and resource recovery rather than sending waste to landfill - making it more expensive to NOT recycle and thus discouraging landfill disposal.

Check out the diagram below to see how the waste levy makes recycling more attractive.



### What waste is the levy paid on?

Every tonne of waste that is sent to a landfill - and does not have an exemption - will incur the levy liability. Since not all wastes that arrive at a waste facility end up in landfill, the levy is not payable to Qld Government for all loads into a facility. **The general rule for calculating the leviable tonnes of waste is:**



## Is any waste FREE from levy?

Yes, levy exemptions can be claimed for some materials, including, but not limited to:

- ✔ Declared Disasters
- ✔ Serious local event waste (decided by local councils)
- ✔ Clean Asbestos
- ✔ Dredge spoil
- ✔ Clean earth
- ✔ Litter and illegally dumped waste
- ✔ Charity waste (An application must be made)
- ✔ Waste to be used on site - operationally (An application must be made)

## What does the waste levy cost?

TYPE OF WASTE	LEVY RATE
MOST Materials!	\$85.00 per tonne
Regulated waste: Category 1	\$165.00 per tonne
Regulated waste: Category 2	\$115.00 per tonne

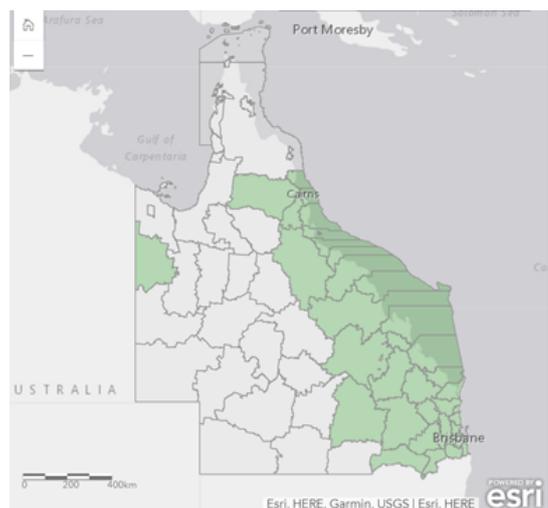
The QLD waste levy rates apply from 1 July 2021.

## Waste Levy Zones - What are they?

The levy zones include 39 out of the 77 local government areas in Queensland, which covers around 90% of Queensland's population and is where majority of the waste is generated and disposed. All other Qld LGA's are called non-levy zones.

## Where are the Waste Levy Zones?

Areas on the map in green are waste levy zones and those in grey and non-levy zones.



## What if the waste comes from a different waste area?

Waste levy depends on where waste was disposed PLUS where it was generated. A good rule of thumb is that if it is disposed in the Levy Zone, or if it was generated in the levy zone but disposed elsewhere, levy rules will apply

## What is the Annual Advance Payment?

To ensure that the waste levy has no direct impact on households, the State provides councils with an annual advance of levy liability relating to Municipal waste.

A total of 43 councils are eligible: 39 levy zone Council's and four (Cook, Wujal Wujal, Yarrabah and Palm Island) located outside of the levy zone, but which dispose of their waste IN the levy zone.

Payment Calculation =  
Total MSW Tn to Landfill  
MULTIPLIED BY 105%  
MULTIPLIED BY Levy Rate

Term of the program is still being reviewed by DES

# Waste Classification

## WASTE CLASSIFICATIONS & WHAT THEY MEAN

- **WASTE STREAM** WHO GENERATED THE WASTE?
- **WASTE CLASS** WHAT LEVY RATE APPLIES?
- **MATERIAL TYPE** WHAT SORT OF WASTE IS IT?

## WASTE STREAMS

### MUNICIPAL SOLID WASTE (MSW)

Municipal solid waste consists of one or more of the following types of loads:

- domestic kerbside waste
- resident self hauled waste
- street sweepings
- litter, council park/garden waste



### COMMERCIAL & INDUSTRIAL WASTE (C&I)

Commercial and industrial waste includes waste generated by:

- businesses
- industry and charities
- schools
- hospitals
- other institutions
- government offices



### CONSTRUCTION AND DEMOLITION WASTE (C&D)

Construction and demolition waste is generated from:

- construction works
- demolition works
- Builders and demolishers



## WASTE CLASS

**LEACHATE** : Use the **NONE** class as there is a special method for reporting.

**APPROVED RESIDUALS**: These exemptions have an exemption approval number with **RESD** in it, issued by the Department.

**NON WASTE**: It might be fuel? It might be a heavy vehicle on hire? It might be day cover that you **PURCHASED** (not disposed). If it's not waste being disposed, consider it **NW**

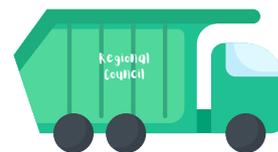
Material Type	Code
C&I (per waste stream)	CI
C&D (per waste stream)	CD
MSW (per waste stream)	MSW
Contaminated Soil w Permit	CSPERMIT
Exemption - Approved	EXAPP
Exemption - General	EXGEN
Non Waste	NW
Discounted Residual (Approved)	RESDISC
Regulatory Waste Category 1	RWCAT1
Regulatory Waste Category 2	RWCAT2
For Detailed data purpose only	NONE

## MATERIAL TYPES

**Material Type** refers to the actual rubbish being disposed. Is it green waste? Is it a load of concrete? Is it a mixture of different types of waste?

Each material type has a corresponding waste reporting code. The table below shows a selection of material types and their codes.

Material Type	Code
Asbestos	ASB
Clean earth	CE
Co-mingled recycling	CMR
E-waste	EW
Green waste	GW
Mixed materials	<b>MM</b>
Leachate	LEACH
Tyres	T



Where a mixed load occurs - a vehicle has some general rubbish plus a tyre, plus some green waste plus some concrete etc - this is considered to be Mixed Materials (MM) waste type.

### Types of waste to be measured and reported

All waste delivered to a facility with a Landfill is required to be reported in tonnes if a weighbridge is present. Movements of waste or other materials over one tonne must also be measured and recorded. This includes waste delivered to landfills, resource recovery areas, removed from site or moved internally.

If the site does NOT have a weighbridge, a table of deemed weights or another approved method should be used.

# Levy Reporting

## Regulatory Reporting

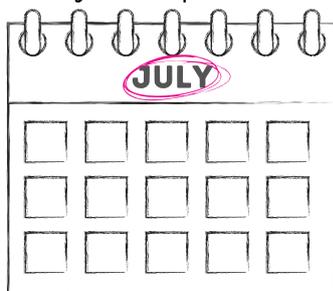
The Queensland Waste Data System (QWDS) is a web-based system for operators to report on all their waste data requirements. Lodgements are made to QWDS each Month.

DATA RETURN / SURVEY	WHO IT APPLIES TO	WHEN	WHAT
MONTHLY SUMMARY RETURN (SR)	<b>Levy Zone</b> - all landfill operators	By the last business day of the next month after a levy period	Summary information of all waste and other materials coming onto the waste disposal site
	<b>Non-levy zone</b> - operators that receive waste from a levy zone		
MONTHLY DETAILED DATA FILE (DDF)	<b>Levy Zone</b> - operators that are required to hold an Environmental Authority to receive >10,000 tonnes p.a.	By the last business day of the next month after a levy period	Detailed information of all waste and other materials coming onto the waste disposal site
	<b>Non-levy zone</b> - operators that are required to hold an Environmental Authority to receive >10,000 tonnes p.a. and receive >=50 tonnes in that levy period		
VOLUMETRIC SURVEY	<b>Levy Zone</b> - required for all existing and new sites	<b>Levy Zone</b> - Baseline due by 31 August 2019, then annually by 31 July	Size and content of the waste disposal site. Should reconcile to expected volumes on site per your monthly data
		For any new site/cell by the end of the following month in which the survey is carried out	
		<b>Non-levy zone</b> - by 31 July in following year	
ANNUAL WASTE SURVEY	Those identified by the department as operators who receive, sort, recycle, treat or dispose of waste above a threshold prescribed under a regulation and are part of a sector of entities	Annually by 31 August	Information on how much waste an entity receives, sorts, recycles treats or disposes of. Should reconcile to your Monthly returns

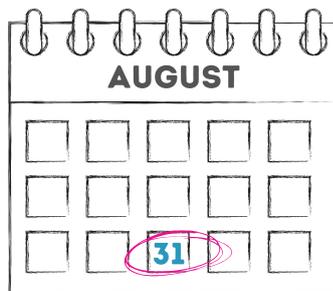
## When must Facilities submit their QWDS Return and pay levy?

- Waste levy must be paid to the QLD DES on a **monthly** basis.
- The Detailed Data File and Summary Return (DDF and SR) must be submitted **by the last business day of the following month.**
- Facility must pay levy contributions **within 30 days** of the end of month during which the return was submitted.

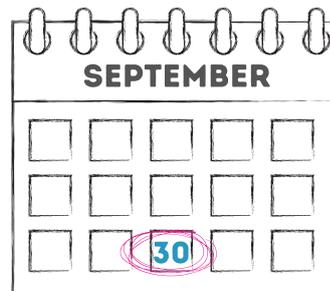
See July example below.



*July reporting month*



*July QWDS Return due*

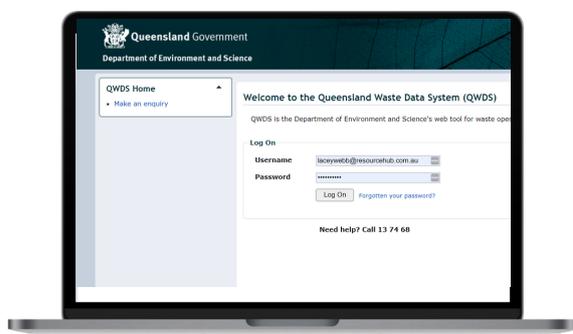


*July levy payment due*

Further details and levy payment dates can be found on the [DES website](#).

## How does Facilities lodge the QWDS Return?

Returns are submitted to the QLD DES via the online Queensland Waste Data System (QWDS).



### Levy Detailed Data File Specification

OPRR/2019/4773 • Version 3.02 • Last reviewed: 1 October 2020

Check out the handy Qld Levy Detailed Data File Specification for helpful vehicle movement tips!



## Helpful Links:

<https://www.qld.gov.au/environment/pollution/management/waste/recovery/disposal-levy>

<https://environment.des.qld.gov.au/management/waste>

<https://qwds.des.qld.gov.au>