

NSW WASTE LEVY

Fact Sheet

Prepared by: Resource Hub Consulting

Effective July 2024

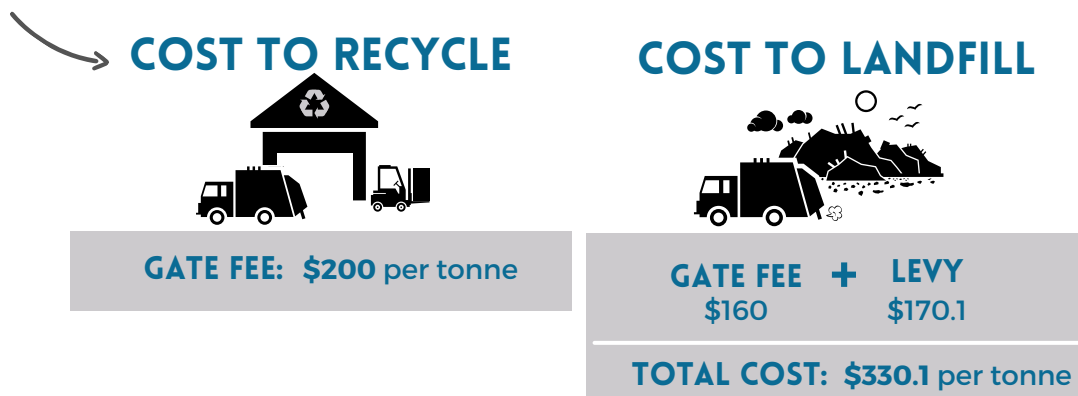
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WASTE LEVY ESSENTIALS

What is the NSW waste levy?

The waste levy is a fee that all licenced waste facilities must pay to the NSW government for every tonne of waste received at the facility. It is designed to promote recycling and resource recovery rather than sending waste to landfill - making it more expensive to NOT recycle and thus discourage landfill disposal.

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



How much does the waste levy cost?

LEVY RATE	2023-24	2024-25
Metro Levy Area	\$163.20 per tonne	\$170.10 per tonne
Regional Levy Area	\$94.00 per tonne	\$97.90 per tonne

The NSW waste levy rates apply from 1 July.

What waste is the levy paid on?

Every tonne of incoming waste that arrives at a "Scheduled" facility will attract the levy liability. Since not all wastes that arrive at a waste facility end up in landfill, the levy liability is removed from all waste that is sent offsite for lawful recycling, reuse or disposal. **The general rule for calculating the leviable tonnes of waste is:**

$$\text{LEVIABLE WASTE} = \text{WASTE IN} - \text{WASTE OUT}$$

What exceptions are there to the general levy calculation rule?

Levy **exemptions** can be claimed for particular wastes: waste collected as part of a community service, waste from a natural disaster, dredging spoil and whale carcasses.

Stockpiled waste that has been stored at the facility for more than 12 months without being reprocessed (OR any waste is stockpiled above authorised amounts) will attract levy.

Reduced waste levy rates are applied to the three types of materials that are commonly **utilised as landfill cover and fill onsite**: virgin excavated natural material (VENM), recovered fines alternative daily cover and prescribed shredder floc.

For Operational Purpose Deductions (OPD) exemptions can be claimed within 24 months of the material receipt.

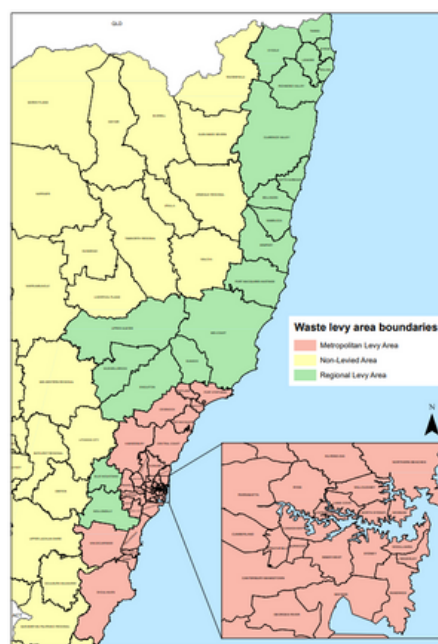
Keep an eye out for 'trackable liquid waste' and 'coal washery rejects' as they also have **unique levy rates**.

Waste Levy Areas - What are they?

The waste levy applies differently in different parts of NSW. Each Local Government Authority (LGA) will fall into one of the following:

- Metropolitan Levy Area (MLA) - red
- Regional Levy Area (RLA) - green
- Non-Levied Area - yellow

For a complete list of all LGAs in each area and this map visit the EPA website.



What if the waste comes from a different waste area?

Waste that arrives at a facility in a lower levy rate area, **will incur the waste levy rate of that area it comes from**. For example, loads arriving at a facility in Tamworth Region from Sydney would incur the MLA levy rate despite Tamworth being in the Non-Levied Area.

Waste that arrives at a facility in a higher levy area, **will incur the rate waste rate of the area that the facility is in**.

This makes it is very important to identify and record the source location of all loads accepted at waste facilities. For more details on waste source implications and levy rates, whether related to your transactional system, reporting or regulation, give us a call!

WASTE CLASSIFICATION

How is waste classified?

The **operator of a waste facility** must record waste as one of three **Waste Streams**, allocate **Sub Stream** (if the waste is Municipal) and record the **Material Type**.

ALL TRANSACTIONS MUST HAVE:

- ✓ **WASTE STREAM**
- ✓ **SUB STREAM (IF MUNICIPAL WASTE)**
- ✓ **MATERIAL TYPE**

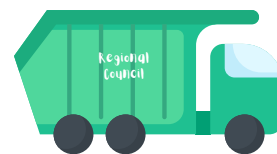
What are the Material Types?

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. The complete list and definitions can be found on the [EPA Website](#).

MATERIAL TYPE

Material Type	Code
Asbestos (N220)	ASB
Asbestos contaminated soil	ASBSOIL
Bricks or concrete	BC
Commingled recyclables	COMM
E-waste	EWASTE
Mixed waste	MIX
Paper or cardboard	PAPER
Mixed waste organic outputs	MWOO



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 Waste (MIX) waste type.

WASTE STREAMS

MUNICIPAL SOLID WASTE

Municipal solid waste consists of one or more of the following Sub Streams:

- domestic waste (kerbside)
- other domestic waste
- council waste
- garden organics



COMMERCIAL & INDUSTRIAL WASTE

Commercial and industrial waste includes waste generated by:

- businesses (incl. shopping centres)
- industry and charities
- schools
- hospitals
- other institutions
- government offices



CONSTRUCTION AND DEMOLITION WASTE

Construction and demolition waste is generated from:

- construction works
- demolition works (includes asphalt waste or excavated natural material)
- Builders and demolishers often including skip bin waste (although this can be C&I)



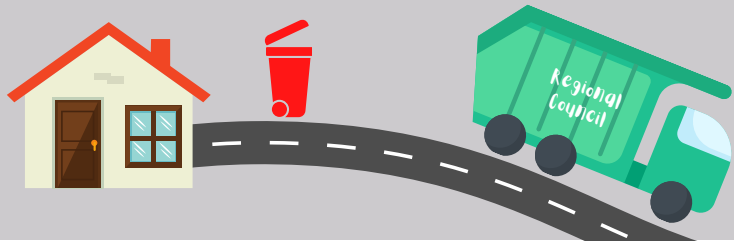
OTHER

'Other' is used if it is not possible to identify whether the waste is municipal waste, commercial and industrial waste or construction and demolition waste.

MSW SUB-STREAMS

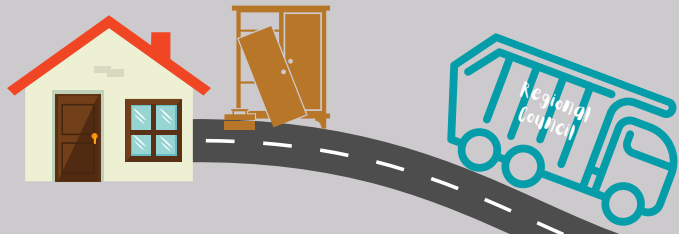
DOMESTIC WASTE

Household waste (other than garden organics) collected by or on behalf of a council as part of a routine kerbside service carried out at least once per fortnight.



OTHER DOMESTIC WASTE

Household waste (other than garden organics or domestic waste) collected by or on behalf of a facility or taken directly to the waste facility by or on behalf of the householder.



COUNCIL WASTE

Waste (other than garden organics) collected by or on behalf of a council from parks or gardens, council street bins, the sweeping of streets by or on behalf of the council, council waste drop-off centres and major public events.



GARDEN ORGANICS

Waste consisting of plants or parts of plants, including compost or mulch.

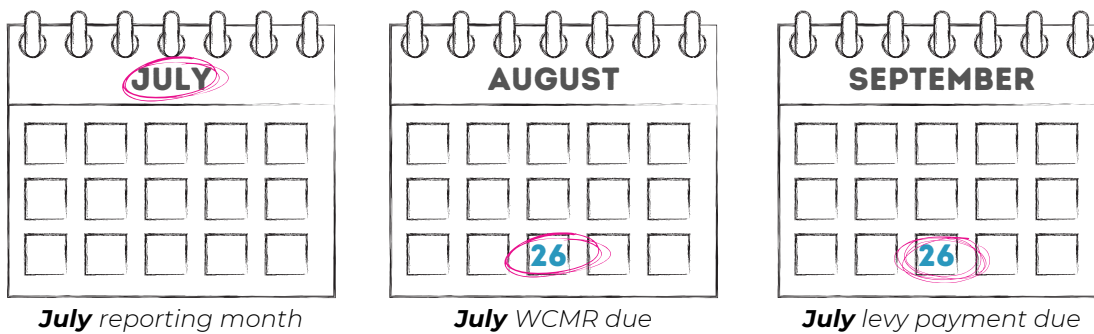


LEVY REPORTING

When must Facilities submit their WCMR and pay levy?

- Waste levy must be paid to the NSW EPA on a **monthly** basis.
- The WCMR must be submitted **within 26 days of the end of a given month**.
- Facility must pay levy contributions **within 30 days** of the end of month during which the return was submitted.

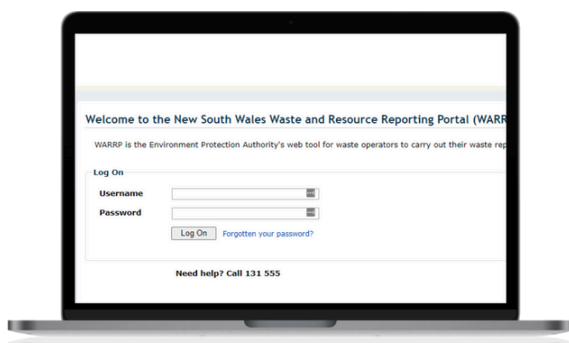
See July example below.



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

How does Facilities lodge the WCMR?

WCMR's are submitted to the NSW EPA via the online [Waste and Resource Reporting Portal \(WARRP\)](#).



Check out the handy NSW [Waste and Resource Reporting Portal \(WARRP\) User Guide](#)!



NSW Waste and Resource Reporting Portal (WARRP) User Guide

www.epa.nsw.gov.au
Environment Protection Authority



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