

# TAS WASTE LEVY

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## Fact Sheet

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# WASTE LEVY ESSENTIALS

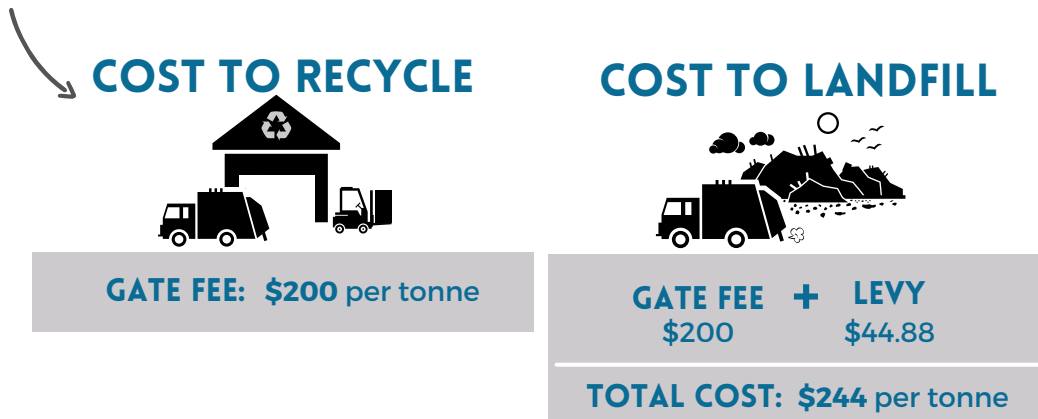
## What is the TAS waste levy?

The waste levy is a fee that all landfill operators (Council & Commercial) must pay to the Tasmanian Government for every tonne of material received at the landfill facility.

Any materials that are removed from the landfill facility AND sent to resource recovery facility, generate a levy rebate.

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.



## What does the waste levy cost?

YEAR	LEVY RATE
2022/23	\$20
2023/24	\$21.36
2024/25	\$44.88
2025/26	\$44.88 + CPI
2026/27	\$67.32

The TAS waste levy rates apply from 1 July.

### Do all landfills need to pay the waste levy?

Landfills in Tasmania that receive more than 100 tonnes per year are required to pay the waste levy.

Levy rate is based on FEE UNITS

## How is the waste levy calculated?

Every tonne of material that is **received at a landfill** facility will attract the waste levy. However, every tonne of material removed from the landfill facility and sent to a resource recovery facility will generate a **levy rebate**. The general rule for calculating the monthly payable levy amount is...

$$\text{LEVY TO PAY} = \left( \text{TONNES IN} - \text{TONNES OUT TO RR} \right) \times \text{LEVY RATE}$$

### Is any waste FREE from levy?

Yes, materials that are excluded from the waste levy include:

- ✓ Asbestos
- ✓ Biosecurity matter
- ✓ Organic waste for soil improvement
- ✓ Treated wastewater
- ✓ Natural mining materials (e.g. tailings and overburden)
- ✓ 10% of all leviable waste per month

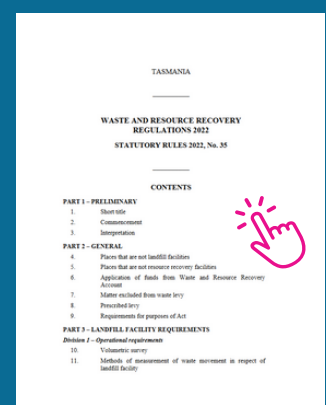
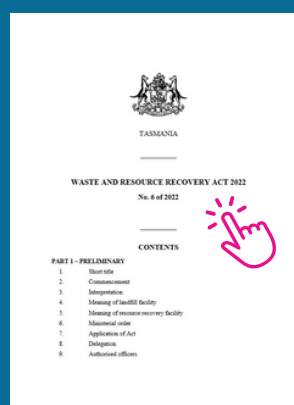
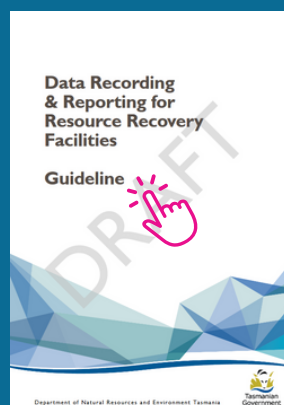
W&RR Regulations

Schedule 7:

**Matter excluded from waste levy**



## Key resources:




# LEVY REPORTING

## Regulatory Reporting Overview

ITEM	WHO IT APPLIES TO	WHEN	WHAT
<b>WASTE LEVY COMPLIANCE MANAGEMENT PLAN</b>	Landfill operators	Must be approved prior to commencing operation.	Demonstrates how the facility will comply with levy requirements. Details include: <ul style="list-style-type: none"> <li>• facility boundary</li> <li>• waste movement data capture</li> <li>• stockpile areas</li> <li>• operational material stockpile areas</li> <li>• location of active and planned landfill cells</li> <li>• access and security</li> </ul>
<b>LANDFILL MOVEMENT RECORD</b>	Landfill operators	Every time waste or materials movement arrives at or leaves site AND moves between facilities in a combined facility.	Movement record must include: <ul style="list-style-type: none"> <li>• details of the waste facility</li> <li>• date, time, and direction (in or out) of the material movement</li> <li>• weight in tonnes</li> <li>• details of the transporting vehicle</li> <li>• material type</li> <li>• the source, origin, and destination</li> <li>• the levy amount applied (landfill only)</li> </ul>
<b>RESOURCE RECOVERY MOVEMENT RECORD</b>	Class A resource recovery facility operators (currently).	Every time waste or materials movement arrives at or leaves site AND moves between facilities in a combined facility.	Movement record must include: <ul style="list-style-type: none"> <li>• details of the waste facility</li> <li>• date, time, and direction (in or out) of the material movement</li> <li>• weight in tonnes</li> <li>• details of the transporting vehicle</li> <li>• material type</li> <li>• the source, origin, and destination</li> <li>• the levy amount applied (landfill only)</li> </ul>
<b>WASTE LEVY RETURN</b>	Landfill operators	Submit within 30 working days after the end of each calendar month.	A return specifying the aggregate information of each resource recovery movement record made during the calendar month and total attributable levy amount.
<b>RESOURCE RECOVERY MONTHLY RETURN</b>	Resource recovery facility operators	Submit within 30 working days after the end of each calendar month.	A return specifying the aggregate information of each resource recovery movement record made during the calendar month.
<b>ANNUAL RETURN</b>	All landfill & RR operators	Submit before 1 November for the previous financial year.	A return providing the aggregate information for the previous financial year, including aggregated total tonnages and the total attributable levy amount.

For further details, see the NRE guides:

- [Guideline - Data Recording and Reporting - Landfills](#)
- [Guideline - Data Recording and Reporting - Resource Recovery Facilities](#)
- [Draft Guideline - Waste Levy Compliance Management Plan](#) 

## Record keeping at facilities

The following facilities must track the movement of all waste and materials:

- Class A landfill
- Class B landfill
- Class A resource recovery
- Combined waste facilities

From 1 July 2024 Class B resource recovery facilities must also track the movement of all materials.

FACILITY	LANDFILL	RESOURCE RECOVERY
CLASS A	Data reporting and levy payment obligations from 1 July 2022	Data reporting obligations from 1 July 2022
CLASS B	Data reporting and levy payment obligations from 1 July 2022	Data reporting obligations from 1 July 2024.
NOT REGULATED	No data reporting or levy obligations.	

## What about combined facilities?

A combined waste facility that incorporates two or more regulated waste facilities on one site must prepare and submit a report for each separate facility. These facilities must ensure that all movements between facilities are recorded and attributed to the appropriate facility.

## What about transfer stations?

Waste that is transferred from one vehicle to another (either directly or indirectly) does not require data reporting for levy purposes.

Where regulated resource recovery activities (over 99 tonnes per year) are also undertaken at the waste transfer station site, resource recovery data reporting obligations apply.

The resource recovery tonnage is based on the waste received for resource recovery not waste received for transfer. For further details, see the [NRE factsheet](#).

**FACT SHEET**  
**Defining waste transfer stations and resource recovery facilities**  
 Waste and Resource Recovery Act and Regulations 2022

The purpose of this Fact Sheet is to clarify the distinction between waste transfer stations and resource recovery facilities under the Waste and Resource Recovery Act 2022 and draft Regulations.

**Definitions**  
 The following definitions appear in the Waste and Resource Recovery Act or the Draft Regulations.

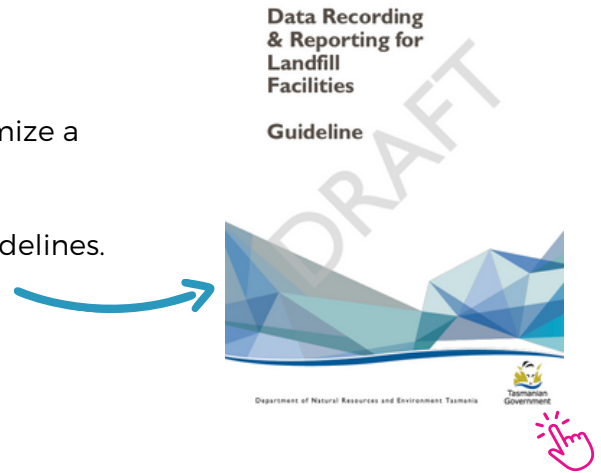
Term	Meaning
<b>Resource recovery (1.3)</b>	Resource recovery in relation to a waste, means the lawful – (a) reuse of the waste; or (b) recycling of the waste; or (c) recovery of energy or other resources from the waste; or (d) sorting or preparation of the waste for the purposes of paragraph (a), (b), or (c)
<b>Resource recovery facility (1.5(1))</b>	In this Act, a resource recovery facility is a facility, or place, that is – (a) a facility or place at which resource recovery occurs; or (b) prescribed as a resource recovery facility (Note: exceptions in s.5(2))
<b>Class A resource recovery facility (7.3)</b>	A resource recovery facility that receives more than 10,000 tonnes of waste per calendar year
<b>Class B resource recovery facility (7.3)</b>	A resource recovery facility that receives more than 999 tonnes and less than 10,001 tonnes of waste per calendar year.



## Monthly returns

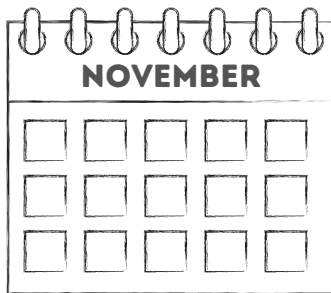
NRE Tasmania will work with landfill operators to customize a Landfill Levy Monthly Return template.

Full details are in the Data Recording and Reporting Guidelines.

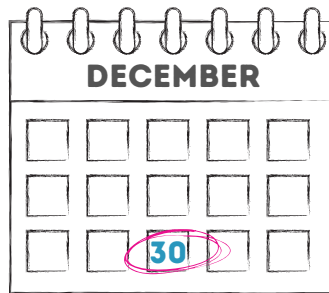


## When must landfill facilities submit their monthly return and pay levy?

The monthly return and payment of attributable levy amount are both due within 30 working days after the end of each calendar month. See November example below.



**November** reporting month



**December** return and levy payment due

## How do Facilities lodge the submit their monthly return?

Monthly returns are to be submitted as an email attachment to [LandfillLevyData@nre.tas.gov.au](mailto:LandfillLevyData@nre.tas.gov.au),



# MOVEMENT RECORD DETAILS

## MATERIAL ORIGIN & DESTINATION

The material origin should be described in terms of the four Tasmanian regions or 'Other jurisdiction'.

<b>NORTH</b>	Meander Valley, West Tamar, Georgetown, Launceston, Dorset, Break O'Day, Northern Midlands, Flinders
<b>SOUTH</b>	Central Highlands, Derwent Valley, Huon Valley, Brighton, Glenorchy, Hobart, Kingborough, Clarence, Sorell, Tasman, Glamorgan-Spring Bay, Southern Midlands
<b>NORTHWEST</b>	Circular Head, Waratah-Wynyard, Burnie, Central Coast, Devonport, Latrobe, Kentish, King Island
<b>WEST</b>	West Coast
<b>OTHER JURISDICTION</b>	Should be used for any waste or material originating from outside of Tasmania.

## SOURCE STREAM

Material should be recorded on the movement record as from one or more of the following source streams:

<b>MSW</b>	municipal solid waste
<b>C&amp;I</b>	commercial and industrial
<b>C&amp;D</b>	construction and demolition
<b>MIX</b>	mixed source stream
<b>OWF</b>	other waste facility

## MATERIAL TYPE

NRE Tasmania has provided a Standard Material Classifications that facilities may use. Alternatively, facility operators may use their existing waste classifications. In consultation with operators, NRE Tasmania will develop site-specific translation tables to convert each operator's classifications to the Standard Material Classification. See Appendix 2 of Data Recording and Reporting Guidelines.

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## GET IN TOUCH

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