



# VIC WASTE LEVY

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## Fact Sheet

Prepared by: Resource Hub Consulting

Effective July 2024

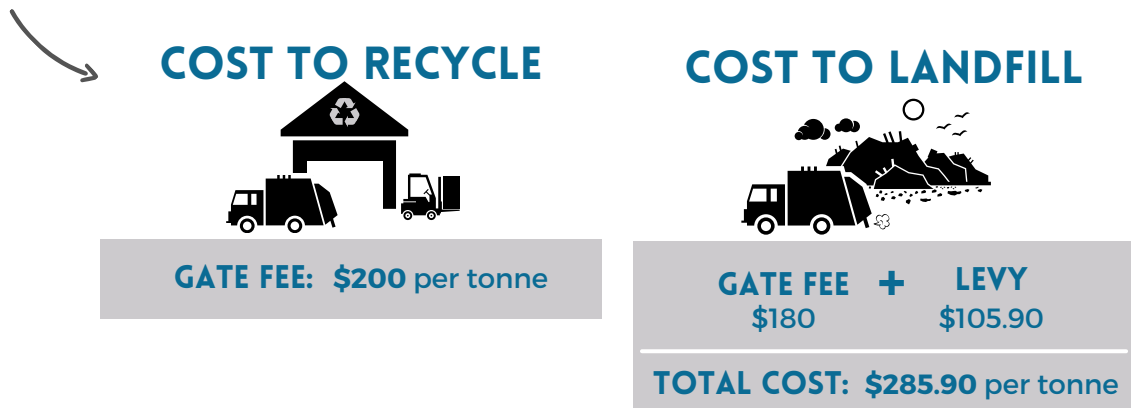
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# WASTE LEVY ESSENTIALS

## What is the VIC waste levy?

The waste levy is a fee that landfill operators (Council & Commercial) must pay to the VIC Government for every tonne of waste that received at a licensed 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 received at a licenced landfill facility will incur the levy. Since not all wastes that arrive at a landfill facility end up in landfill, any waste that is sent to a permissioned onsite transfer station will not incur the levy.

$$\text{LEVIABLE WASTE} = \text{WASTE IN} - \text{WASTE TO ONSITE TRANSFER STATION}$$

Additionally, any leviable waste that is received at the facility and subsequently sent offsite for resource recovery may be eligible for an 'allowable rebate for resource recovery'.

$$\text{LEVIABLE WASTE} - \text{ALLOWABLE REBATES} = \text{LEVY TO PAY } \$$$

## What does the waste levy cost?

LEVY RATE	Metro landfills	Rural landfills
Municipal waste	\$132.76 per tonne	\$66.30 per tonne
Industrial waste	\$132.76 per tonne	\$116.76 per tonne
Priority waste	variable from \$33.64 to \$280.06 per tonne	

The VIC 2024-2025 waste levy rates apply from 1 July 2024.

## How do landfills know how much levy to pay?

Waste levy is reported and paid **quarterly**.

Licensed landfills are required to submit a **waste levy statement** through the EPA Portal online.



Landfills must provide:

- the types of waste received and how much of each type,
- any resource recovery rebate claims,
- any waste received under a 'levy waiver',
- explanation of waste trends, and
- supporting evidence and statement details.

*The EPA uses this information to determine the amount of levy payable.*

The landfill will receive notification of the relevant levy statement outcome by email with the levy statement (including levy amount payable) attached as a PDF.



Landfills can request a copy of a waste levy calculation spreadsheet from the EPA waste team by emailing [waste.levy@epa.vic.gov.au](mailto:waste.levy@epa.vic.gov.au).

## What does the EPA do with the levy funds?

The Sustainability Fund receives money collected from the landfill levies to support projects, programs, services or technologies that will benefit Victoria environmentally, socially and economically.

*Check out the Fund Activities Report to find out what was funded last year!*

## Metro DISTRICTS

Ballarat  
Banyule  
Bayside  
Boroondara  
Brimbank  
Cardinia  
Casey  
Darebin  
Frankston  
Glen Eira  
Golden Plains  
Greater Bendigo  
Greater Dandenong  
Greater Geelong  
Hobsons Bay  
Hume  
Kingston  
Knox  
Manningham  
Maroondah  
Melbourne  
Melton  
Monash  
Moonee Valley  
Moreland  
Mornington Peninsula  
Nillumbik  
Port Phillip  
Stonnington  
Whitehorse  
Whittlesea  
Wyndham  
Yarra  
Yarra Ranges



## Is any waste FREE from levy?

Yes there are some instances when the waste levy does not apply:

- ✓ Cell construction and final capping material
- ✓ Materials suitable for the construction of roads onsite
- ✓ Materials (not waste) used for the construction of disposal area roads
- ✓ Cover material sourced from excavations within disposal area
- ✓ Waste from a community hardship or temporary emergency relief
- ✓ Waste that is sent to a permitted onsite transfer station



### Permitted ONSITE TRANSFER STATIONS

Landfills that have a transfer station onsite do not need to pay levy on waste received within the boundary of the transfer station if...

The transfer station has a Schedule A13 waste and resource recovery permission for receiving, storing or processing of waste. This could be an:

- A13c registration (for small scale activities)
- A13b permit (for medium scale activities)
- A13a licence (for large scale activities)

The landfill licence premise plan clearly specifies where the transfer station is located within the landfill premise.

The landfill facility must keep good records to illustrate that all waste transferred from the **transfer station to the landfill** is weighed and levy collected.

## Good record keeping

It is up to the landfill to provide evidence to demonstrate that levy has been collected and reported correctly. The landfill must provide information detailing how the amount of the waste levy payable was calculated.

Evidence should demonstrate:

- The amount and category of waste received at the landfill.
- That levy was collected on all incoming leviable waste (and that transferred from an onsite transfer station to landfill).
- The amount and category of waste transferred offsite for resource recovery and that the receiving site was authorised to receive it.
- The location of the location and details of the receiving site.

Key records include:

- Weighbridge transactional data
- Mass balance report



Check out *this EPA guideline* for examples of evidence.

Guideline - Calculating waste levy and allowable rebate claim  
Publication 112 # July 2021

## What can an ALLOWABLE REBATE be claimed for?

Allowable rebate claims can be made to remove the levy payable on...

Material sent to an authorised facility for resource recovery.

Some specific priority waste

Cover material

The landfill must provide evidence to support the allowable rebate was calculation.

# WASTE CLASSIFICATION

The waste levy statement requires waste types and quantities to be reported under the following high level categories:

## MUNICIPAL SOLID WASTE

Waste arising from municipal or residential activities. It includes:

- domestic kerbside waste
- residential self-haul waste
- street sweepings
- litter
- Council park waste



## INDUSTRIAL WASTE

Industrial waste includes waste arising from all commercial, industrial, building and demolition activities.

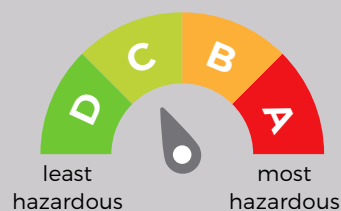


## PRIORITY WASTE

Priority wastes have the potential to adversely impact human health and the environment. They must be categorised by hazard level before disposal.

Examples:

- asbestos and soil containing asbestos
- treated timber
- septic tank waste
- acid sulphate soils
- e-waste



**Priority Waste Categories**

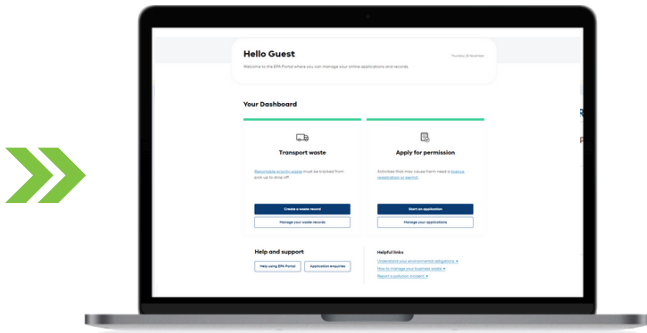
For more information, check out these EPA guides:

- Waste Codes ([IWRG822.4](#))
- Waste Categorisation ([IWRG600.2](#))



## How do landfills submit their quarterly levy statement?

Each levy statement must be submitted to the VIC EPA via the online EPA Portal.



The EPA have a [helpful guide](#) for landfills submitting their waste levy statement.

## How to submit your levy statement

You can submit your waste levy statement online, through the [EPA Portal](#). The following guidance will support you through the process.

- Step 1: Access your waste levy statement in the EPA portal
- Step 2: Waste received declaration
- Step 3: Waste received explanation
- Step 4: Waivers and allowable rebate claims
- Step 5: Supporting evidence and statement details

## When is the levy payment due?



Landfills must pay levy within 64 business days after the end of the relevant reporting period.

	Payment due	
Reporting Period	July - 30 September	~30 December
	October - 31 December	~1 April
	January - 31 March	~1 July
	April - 30 June	~28 September

## Helpful links

### How to submit your levy statement

[www.epa.vic.gov.au/for-business/find-a-topic/landfill-guidance/waste-levy/how-to-submit-your-waste-levy-statement](http://www.epa.vic.gov.au/for-business/find-a-topic/landfill-guidance/waste-levy/how-to-submit-your-waste-levy-statement)

### EPA Portal

[portal365.epa.vic.gov.au/](http://portal365.epa.vic.gov.au/)

### Guide: Calculating waste levy and allowable rebate claims

[www.epa.vic.gov.au/about-epa/publications/332-8](http://www.epa.vic.gov.au/about-epa/publications/332-8)

### Permissions for resource recovery facilities

[www.epa.vic.gov.au/for-business/permissions/changes-to-licences-permits#changes-to-permissions-for-waste-and-resource-recovery-facilities-operating-before-1-july-2021](http://www.epa.vic.gov.au/for-business/permissions/changes-to-licences-permits#changes-to-permissions-for-waste-and-resource-recovery-facilities-operating-before-1-july-2021)

### Waste Codes

[www.epa.vic.gov.au/about-epa/publications/iwrg822-4](http://www.epa.vic.gov.au/about-epa/publications/iwrg822-4)

# MORE BUSINESS. LESS WASTE.

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## GET IN TOUCH

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