

VIC WASTE LEVY

Fact Sheet

Prepared by: Resource Hub Consulting

Effective July 2024

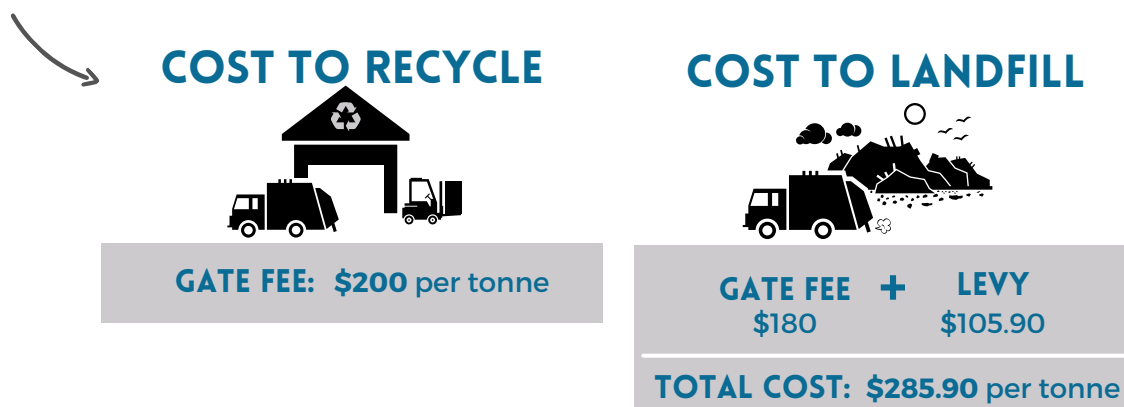
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WASTE LEVY ESSENTIALS

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**.

Licenced 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.

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

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!



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 permissioned onsite transfer station



Permissioned 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.

Check out [this EPA guideline](#) for examples of evidence.

Guideline -
Calculating waste levy
and allowable rebate claim
Publication 102 8 July 2023



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

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

15% rebate is available regardless of material type in key circumstances

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

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.

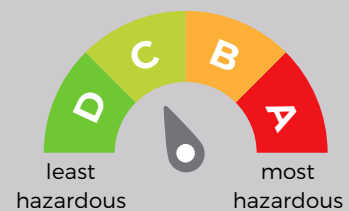


PRIORITY WASTE

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

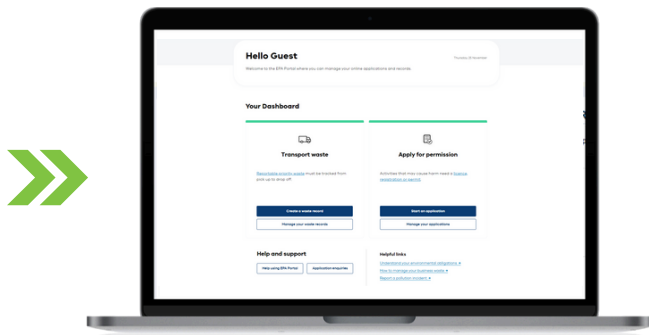
For more information, check out these EPA guides:

- 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.

Reporting Period

Reporting Period	Payment due
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

EPA Portal

portal365.epa.vic.gov.au/

Guide: Calculating waste levy and allowable rebate claims

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

Waste Codes

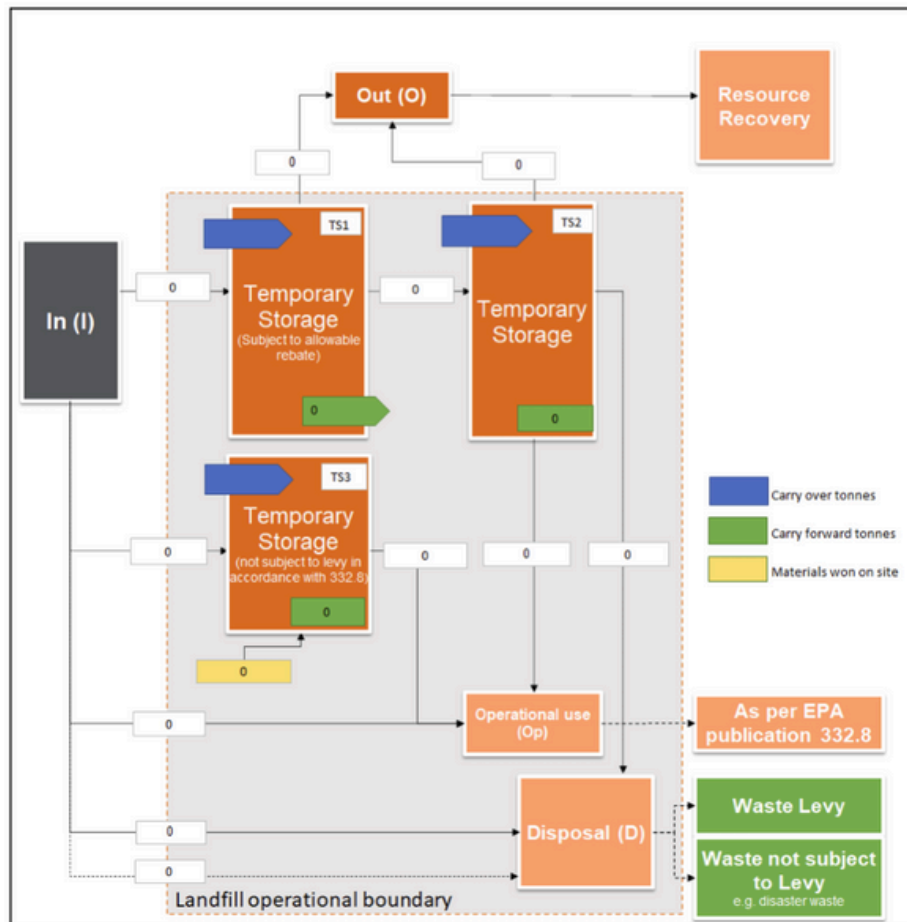
www.epa.vic.gov.au/about-epa/publications/iwrg822-4

MASS BALANCE REPORTING



Waste Mass Balance is the process of reporting a reconciliation of waste movements at a licenced facility. That is, Tonnes in, less tonnes out equal tonnes remaining on site. Permitted Landfills must report mass balance as part of there levy returns.

Waste Flows for Mass Balance



Identifier	Detail
I	Inbound
O	Outbound
Op	Approved Operational Use
D	Disposal
TS1	Temp storage/stockpile 1
TS2	Temp storage/stockpile 2
TS3	Temp storage/stockpile 3

Conversion Factors for Non-Weigh Calculation

Material Type	Tonnes/m ³	Material Type	Tonnes/m ³
Compacted asphalt	2.4	Sand/recycled sand	1.7
Bricks	1.2	Quarried materials (e.g. boulders,	1.4
Masonry	1.0	PM1/PM2 recycled roadbase	1.85
Concrete	1.5	10 mm aggregate	1.3
Insulation	0.75	20 mm aggregate	1.2
Plasterboard	0.22	Green waste - garden organics	0.2
Soil	1.8	Green waste - contacted	0.26
Fill Material	1.33 ⁵	Green waste - uncompacted/loos	0.15

MORE BUSINESS. LESS WASTE.

GET IN TOUCH

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