



# **SA WASTE LEVY**

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## **Fact Sheet**

Prepared by: Resource Hub Consulting

Effective July 2025

Resource Hub Consulting Pty Ltd | ABN 75 636 171 241

# WASTE LEVY ESSENTIALS

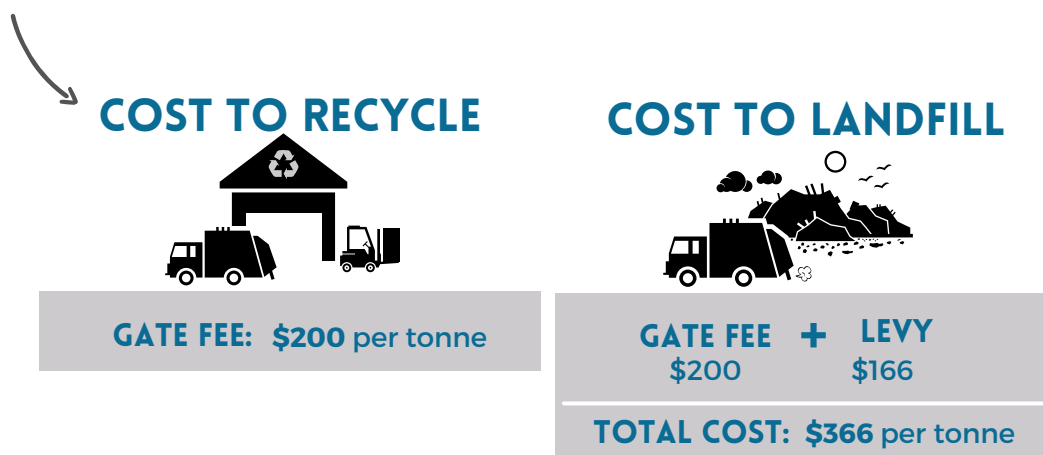
## What is the SA waste levy?

The waste levy is a fee that all waste disposal depots\*(Council & Commercial) must pay to the South Australian Government for every tonne of material received at the facility.

Any materials that are removed from the waste disposal 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 waste is the levy paid on?

Every tonne of waste that is received at a licensed 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.

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

\*As defined in clause 3(3) of Schedule 1 of the Act

# How much does the waste levy cost?

LEVY RATE	2025-26
Metro Levy Area	<b>\$166.00</b> per tonne
Non Metro Levy Area	<b>\$83.00</b> per tonne
Liquid waste	<b>\$45.00</b> per kilolitre

The SA waste levy rates apply from 1 July.

## Is any waste **FREE** from levy?

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

- ✓ Asbestos (not incl contaminated soil)
- ✓ Engineered stone (until 30 June 2025)
- ✓ Approved operational use materials
- ✓ Excavated soil from onsite
- ✓ Flood affected waste (until June 2025)
- ✓ 10% of all leviable waste (since 2021 to account for the use of daily cover materials)
- ✓ 25% reduced levy rate for the disposal of residual waste from shredding scrap metal (shredder floc).
- ✓ 75% reduced levy rate for some Charitable Recyclers

## Waste Levy Areas

The SA waste levy rates are determined where the waste is generated and disposed of.

### **Metro -**

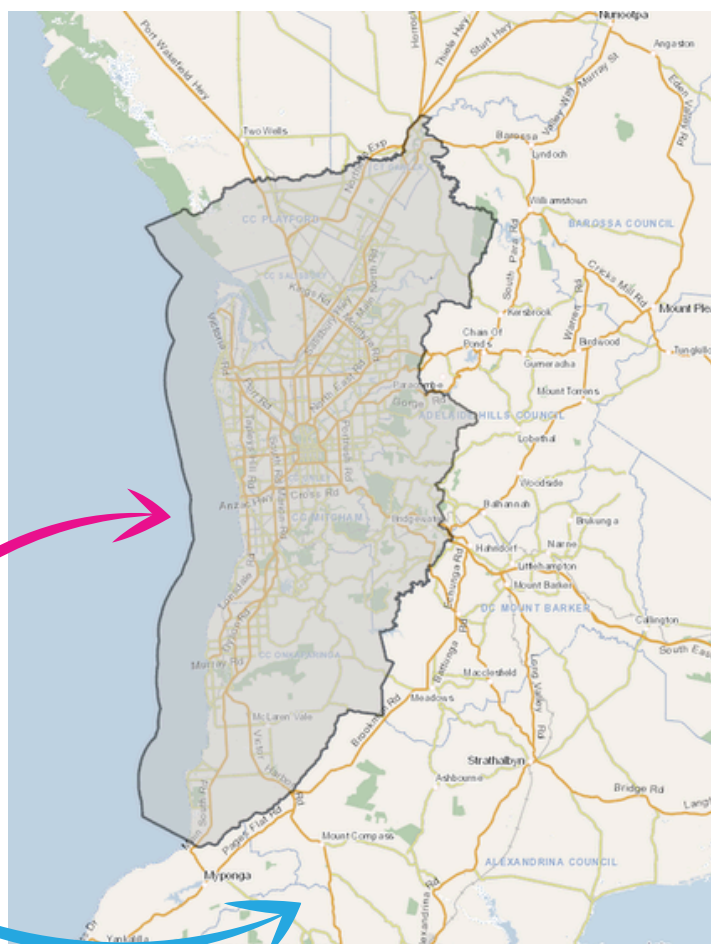
Waste that is disposed within metropolitan Adelaide attracts the Metro Rate.

### **Non Metro -**

Waste that is generated and disposed outside of metropolitan Adelaide, or disposed of within metropolitan Adelaide by or on behalf of a Non Metro Council, attracts the Non Metro Levy rate (50% of the Metro Rate).

**METRO**

**NON METRO**



See the Waste Levy Guidelines for further clarification

# WASTE CLASSIFICATION

## How is waste classified?

Waste must be recorded as a **Waste Stream** and a **Material Type**.

## WASTE STREAMS

### MUNICIPAL SOLID WASTE (MSW)

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

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



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

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 (C&D)

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)



### HAZARDOUS

Waste having a characteristic described in Schedule A List 2 of the National Environment Protection (Movement of controlled waste between States and Territories) Measure

### OTHER

'Other' is used if it is not possible to identify whether the waste is MSW, C&I, C&D, or Hazardous

## MATERIAL TYPES

Material Type
Abattoir waste (incl. meat rendering)
Aggregate/rubble/sand
Ash (other than fly ash)
Asbestos
Asbestos contaminated soils
Used asphalt
Battery – lead acid
Battery – other
Battery – lithium-ion
Biosolids, manures
Bricks
Cardboard
Carpet
Ceramics, pottery
Clinical and related waste
Co-mingled recyclables
Compost
Compost Like Organic Waste (CLOW)
Concrete
Contaminated waste – high level
Contaminated waste – intermediate
Contaminated waste – low level
Dredging spoil

Material Type
E-waste
Engineered stone
Fly ash
FOGO – food organics/garden organics
Food organics
Foundry sand
Glass – CDS
Glass – other
Green waste - vegetation/ garden org.
Insulation
Listed waste
Masonry
Mattresses
Metals – mixed
Metals – aluminium
Metals – non-ferrous
Metals – stainless steel
Metals – steel/ferrous
Mixed waste – commercial bins
Mixed waste – kerbside
Mixed waste – hard waste
Mixed waste – residuals
Mixed waste – self-haul/drop-off

## MATERIAL TYPES

Material Type
Mixed waste – skip bin
Mulch
Quarried materials, eg gravels
Onsite excavated
Paper/cardboard – mixed
Paper
Paper – newsprint and magazines
Paper – office paper
Plasterboard
Plastics 1 – (PET)
Plastics 2 – (HDPE)
Plastics 3 – (PVC)
Plastics 4 – (LDPE)
Plastics 5 – (PP)
Plastics 6 – (PS)
Plastics – certified compostable
Plastics – mixed
Polymer coated paperboard
Quarantine waste
Radioactive waste
Reclaimed asphalt pavement (RAP)
Refuse derived fuel/solid recovered fuel
Road profilings

Material Type
Shredder floc
Silica dust
Solar PV panels
Soil amendments
Soils – high-level contaminated
Soils – low-level contaminated
Soils – intermediate
Soils – unclassified
Soils – PFAS contaminated
Street sweepings
Textiles – other
Textiles – clothing
Textiles – leather/ rubber (excl tyres)
Timber (excluding trees)
Timber – CCA
Tyres
Waste derived fill
Waste fill
Waste fill
Waste grease, oils and fat
Whitegoods

For volume conversion factors, See Section 4 of the [Waste reporting, record keeping and measurement standard](#).

# LEVY REPORTING

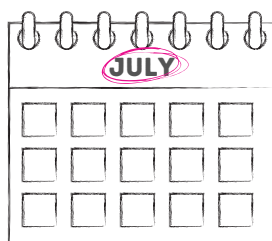
## Regulatory Reporting Overview

ITEM	WHO IT APPLIES TO	WHEN	WHAT
<b>WASTE LEVY RETURN</b>	Waste Disposal Depot (landfill)	28th of the following month with payment due 28th of the month after	<p>A return detailing solid and liquid waste disposed at the depot during the month to calculate the amount of waste levy to be paid.</p> <p>The return specifies the aggregate information of each resource recovery movement record made during the calendar month and total attributable levy amount.</p>
<b><u>MASS BALANCE REPORT</u></b>	Waste Depot's receiving more than 20,000 tonnes of waste per annum	Monthly report on materials used for operational purpose and annual report on stockpiled materials	<p>A report on quantities of waste or other matter:</p> <ul style="list-style-type: none"> <li>received at the site</li> <li>transported from the site</li> <li>remaining stockpiled on site</li> <li>used on site</li> <li>disposed on site (landfill facilities only).</li> </ul>
<b>SITE SURVEY</b>	Landfills disposing of over 10,000 tonnes of solid waste during a preceding financial year	At least three months but not more than six months before the annual anniversary date of their EPA licence.	A series of measurements that verify the quantity of waste disposed and the material on site (stockpiles). Surveys must include the entire waste depot site (not just the landfill cell) and must be completed in accordance with in the <a href="#">Waste reporting, record keeping and measurement standard</a> .

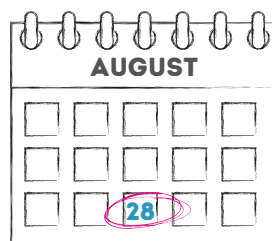
## When must Facilities submit their return and pay levy?

- Waste levy must be paid to the SA EPA on a **monthly** basis.
- The levy return must be submitted by the **28th day of the month following the reporting month**.
- Facility must pay levy contributions by the **28th day** of the month after the return was submitted.

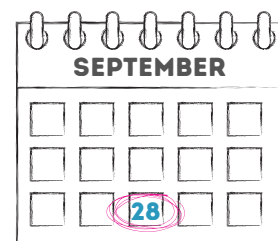
See July example >



**July** reporting month



**July** return due



**July** levy payment due

For further details, see: [Waste reporting, record keeping and measurement standard](#)





## How does Facilities lodge the levy return?

Levy returns are submitted to the SA EPA via the online SA Environment Licensing Forms (ELF) portal.



Check out the handy user guides!

### Solid waste levy return

User guide

To meet the Environment Protection (Waste Depot Levy) Variation Regulations 2021 that sit under the Environment Protection Act 1993 enhancements to the Environment Licensing Forms (ELF) system were required. Solid waste levy (SWL) returns that are effective from 1 December 2021 will be available from the 1<sup>st</sup> day of the reporting month via the new ELF platform.

Each reporting period (in the relevant reporting month) will be available via an "Active Request" and the due date for each SWL Return will be the 28<sup>th</sup> day of the following month. For example: the December 2021 Return is due by 28 January 2022.

The following sections of this User guide will detail the new ELF User interface with focus on the SWL submission process.

**Landing Page**

Upon signing into ELF, users will be able to complete Active Solid Waste Levy Returns.

**Image 2: Landing Page Alerts**

When SWL Returns are active, they will appear within the Alerts panel as a quick link. The Alert will identify the report type "Solid Waste Levy Returns" (including if it is an Amendment), reporting period and due date. Furthermore, it will identify if it is Open or In Progress.

When ready to proceed click on "Add Data" to commence reporting.

**Note:** When a report is overdue, the Alert will appear amber in colour.

**Navigation Menu – Solid waste levy returns**

Along the left side of the screen, you will note Solid Waste Levy Returns. The it will display when there is an active report. When expanding the Solid Waste Levy Returns menu, (by clicking on "Y"), only relevant sub-menu items will appear. These are inclusive of:

- Solid waste levy return (pre-Dec 2021)** – when clicked it will take you to the classic ELF. Here you can select the same corresponding menu item to complete and submit a Pre-Dec 2021 Solid Waste Return.

**Note:** This menu item will be available for a limited time, to enable you to submit pre-December 2021 SWL returns.

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### Liquid Waste Levy Return

User Guide

To meet the Environment Protection (Waste Depot Levy) Variation Regulations 2021 that sit under the Environment Protection Act 1993 enhancements to the Environment Licensing Forms (ELF) system were required. Liquid waste levy (LWL) returns that are effective from 1 December 2021 will be available from the 1<sup>st</sup> day of the reporting month via the new ELF platform.

Each reporting period (in the relevant reporting month) will be available via an "Active Request" and the due date for each LWL Return will be the 28<sup>th</sup> day of the following month. For example: the December 2021 Return is due by 28 January 2022.

The following sections of this User guide will detail the new ELF User interface with focus on the LWL submission process.

**Landing Page**

Upon signing into ELF, users will be able to complete Active Liquid Waste Levy Returns.

**Image 2: Landing Page Alerts**

When LWL Returns are active, they will appear within the Alerts panel as a quick link. The Alert will identify the report type "Liquid Waste Levy Returns" (including if it is an Amendment), reporting period and due date. Furthermore, it will identify if it is Open or In Progress.

When ready to proceed click on "Add Data" to commence reporting.

**Note:** When a report is overdue, the Alert will appear amber in colour.

**Navigation Menu – Liquid Waste Levy Returns**

Along the left side of the screen, you will note Liquid Waste Levy Returns. The it will display when there is an active report. When expanding the Liquid Waste Levy Returns menu, (by clicking on "Y"), only relevant sub-menu items will appear. These are inclusive of:

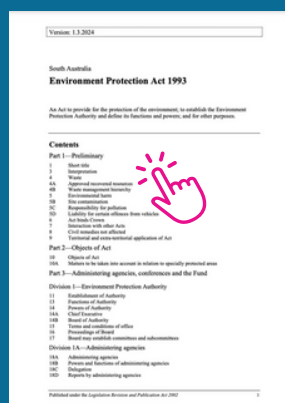
- Liquid Waste Levy Return (Pre-Dec 2021)** – when clicked it will take you to the classic ELF. Here you can select the same corresponding menu item to complete and submit a Pre-Dec 2021 Liquid Waste Return.

**Note:** This menu item will be available for a limited time, to enable you to submit pre-December 2021 Liquid Waste Returns.

**Active Liquid Waste Levy** – this will display when one active return is available for submission. When you select this menu item, it will display all Active Liquid Waste Levy Returns.

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## Key resources:





# MORE BUSINESS. LESS WASTE.

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## GET IN TOUCH

1300 668 445

hello@resourcehub.com.au  
www.resourcehub.com.au

7 Clunies Ross Court,  
Eight Mile Plains QLD 4113

