

WA WASTE LEVY

Cheat Sheet

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WASTE LEVY ESSENTIALS

What is the WA waste levy?

The waste levy is a fee that all landfill operators (Council & Commercial) must pay to the WA Government for every levyable tonne of waste disposed to landfill in the metropolitan area, or generated within the metro area but disposed of outside that zone. Some materials are exempt from 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.

What does the waste levy cost?

FINANCIAL YEAR	LEVY RATE PER TONNE (T)	LEVY RATE PER CUBIC METER (M ³)
2027/28	\$93	\$141
2026/27	\$90	\$136
2025/26	\$88	\$133
2024/25	\$85	\$129

Landfill levy is calculated in either:

- **Weight** (W) in tonnes (T)
- **Volume** (V) in cubic metres (m³)

Waste levy rates apply from 1 July.

When are waste levy returns due?

From the Department of Water and Environmental Regulation (DWER) website: "Under part 3 of the Waste Avoidance and Resource Recovery Regulations 2008, the ... landfill must make a return in an approved form and lodge the return with the [department] no later than **28 days** after the end of **each quarterly return period**, along with payment of the waste levy.

Levy is calculated based the category of landfill - category 63 (inert), category 64 (putrescible) and category 65 (secure)."

How to calculate volume/weight at WA landfills

Item 1

Waste received at category 63, 64 or 65 prescribed premises without a weighbridge and disposed to landfill

Step 1: Select the vehicle type used to transport the waste from column 1 in Table 1.

Step 2 - Category 63 landfill: Select volume in cubic metres of inert waste in column 2 of Table 1 relevant to the vehicle type transporting the waste.

Step 2 - Category 64/65 landfill: Select weight in tonnes of waste in column 3 of Table 1 relevant to the vehicle type transporting the waste.

Table 1

Column 1: Vehicle type	Column 2 : Category 63 Volume (m ³)	Column 3 : Category 64 or 65 Weight (tonnes)
Single axle trailer, ute, car and van	1	0.3
Tandem axle trailer	2	0.6
Open trucks, gross weight <5 tonnes	3	0.9
Open trucks, gross weight 5-12 tonnes	6	1.8
Open truck – 3 axles ("6 wheeler")	10	3
Open truck – 4 axles ("8 wheeler")	12	3.6
Open truck – 5 axles ("Bogy Semi" or "6 wheel pig trailer")	18	5.4
Open truck – 6 axles ("Tri-axle Semi")	20	6
Open truck – 8 axles	20	7.8
Open truck – 9 axles ("8 wheeler plus trailer")	32	9.6
Open truck – 11 axles ("Road Train")	40	12
Bins 2-4m ³	3	1.2
Bins 4-8m ³	6	2.4
Bins 8-12m ³	10	5
Bins 12-19m ³	15.5	6.5
Bins > 20m ³	20	8
Compactor trucks <8m ³	4	1.7
Compactor trucks 8-12m ³	10	4.25
Compactor trucks 12-18m ³	15.5	4.34
Compactor trucks 18-32m ³	25	10.6
Compactor trucks >32m ³	35	14.9

Item 2

Waste received at category 63, 64 or 65 prescribed premises without a weighbridge and stored for disposal to landfill at a later date

Step 1 - Category 63 landfill: Select and record the volume (V) of waste in cubic meters of inert waste in column 2 of Table 2 relevant to the vehicle type transporting the waste.

Step 1 - Category 64/65 landfill: Select and record the weight (W) in tonnes of waste in column 3 of Table 1 relevant to the vehicle type transporting the waste.

Step 2: Before waste is disposed, estimate the proportion (P) of the initial volume (V) or weight (W) received at the landfill that is being disposed. This estimation is expressed as a decimal figure between 0 (none of the initial waste) and 1 (all of the initial waste).

Step 3: Calculate amount of waste disposed using the relevant formula below:

Category 63 landfill: $V \times P$

Category 64/65 landfill: $W \times P$

Table 1

Column 1: Vehicle type	Column 2 : Category 63 Volume (m ³)	Column 3 : Category 64 or 65 Weight (tonnes)
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Item 3

Waste received at category 63 landfill with a weighbridge for immediate disposal to landfill or stored for disposal to landfill at a later date

If the waste received is for immediate disposal or stored for future disposal, the landfill has the option of:

- following steps below and use weighbridge to estimate volume of waste received for disposal **OR**
- using the estimation processes outlined in Item 1 or 2

Step 1: Waste received and weighed on the weighbridge is to be converted from weight (in tonnes) to volumetric amount (in cubic metres) using the conversion rate below:

$$1 \text{ tonne} = 0.66 \text{ cubic metres}$$

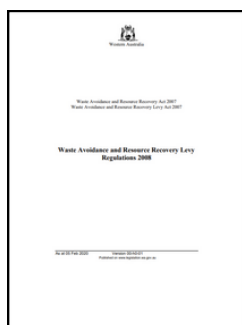
Step 2: If waste is disposed of **immediately**, the volume of waste calculated using conversion rate in Step 1 above is the total volumetric amount of waste disposed.

If waste is disposed **later on**, make a record of a volume (V) of the waste calculated in Step 1 above, then go to Item 1 and complete Step 2 and Step 3 to determine total volumetric amount of waste disposed to landfill.

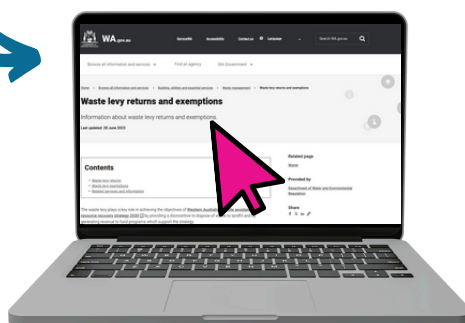
Approved steps outlined by Department of Water and Environmental Regulation (DWER) and approved by CEO as required under Regulation 3 of the Waste Avoidance and Resource Recovery Levy Regulations 2008.

Further Reading & Links

Click the pink arrow to check out further information from the Department of Water and Environmental Regulation website on the WA Waste Levy guidelines!



View the WA Levy Regulations here (updated Feb 2020)



View the PDF outlining the methods of calculating waste levy

How to calculate a waste levy payment

Category 64 and 65 putrescible landfills

The formula for calculating levy at these facilities is:

$$L = (W \times 92\%) \times R$$

Where:

- L = Levy amount (in dollars)
- W = Weight (as calculated using the approved manners or recorded over the weighbridge)
- R = Rate of the levy (in dollars, updated July 1)

Category 63 inert landfills within the metropolitan region

These facilities must conduct a quarterly survey to provide an baseline for the volume of waste disposed in the coming quarter, which must be lodged along with the waste levy return with the CEO. The cost of the survey is subtracted from the levy payment.

If no was is disposed to landfill in a quarter, the facility can apply for an exemption to not conduct a quarterly survey and submit a nil return to the department.

The formula for calculating levy at these facilities is:

$$L = (V \times R) - E - S$$

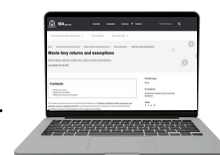
Where:

- L = Levy amount (in dollars)
- V = Volume (number of cubic metres disposed to landfill)
- R = Rate of the levy (in dollars, updated July 1)
- E - volume of exempt waste
- S = Survey cost (excluding GST, capped at \$2000)

Category 63 inert landfills outside the metropolitan region

If metropolitan waste is received at a landfill outside the metro zone, the facility must used the approved method to estimate that volume of waste and lodge a waste levy return. This is is calculated by subtracting the volume of **exempt** metropolitan waste (if any) from the **total amount** of metropolitan waste.

An overview of the waste levy returns and payments can be found [here](#).



How to submit a waste levy return

There are three form options on the DWER website to submit a waste levy return depending on the category of landfill. These are:

- [Waste levy return form – Inert metropolitan landfill](#)
- [Waste levy return form – Putrescible landfill](#)
- [Waste levy return form – Inert non-metropolitan landfill](#)

The reports are in the form of an Excel spreadsheet that can be completed manually or online. They then must be lodged with the department by email to wastelevy@dwer.wa.gov.au.

The levy lodgement periods are:

- Quarter 1: 1 January to 31 March
- Quarter 2: 1 April to 30 June
- Quarter 3: 1 July to 30 September
- Quarter 4: 1 October to 31 December

Waste Levy Returns are due **no later than 28 days** after the end of each quarterly return period,



Q1 due: Apr 28



Q2 due: Jul 28



Q3 due: Aug 28



Q4 due: Jan 28

WA - Zones

Western Australia is split into four Zones across the state. These are:

- Zone 1 - majority of Country zones
- Zone 2 - South West and Northern parts of Perth
- Zone 3 - North and Central metropolitan areas of Perth
- Zone 4 - South Eastern areas of Perth

ZONE 1

- Kimberley Country Zone
- Pilbara Country Zone
- Gascoyne Country Zone
- Murchison Country Zone
- Goldfields-Esperance Country Zone

ZONE 2

- Northern Country Zone
- Avon-Midland Country Zone
- Great Eastern Country Zone
- Central Country Zone
- Peel Country Zone
- South West Country Zone
- Great Southern Country Zone

ZONE 3

- North Metropolitan Zone
- Central Metropolitan Zone

ZONE 4

- East Metropolitan Zone
- South East Metropolitan Zone
- South Metropolitan Zone



Zone 3 - Metro



Zone 4 - Metro

There are **29 councils** in the metropolitan zone and **110 councils** in the non-metropolitan zones.



Zone 2 - Country



Zone 1 - Country

The waste levy is applied to waste received within the **metropolitan area** (Zone 3 and Zone 4) and waste **accumulated or generated** within the metropolitan area but disposed of outside this area.

Is any waste **FREE** from levy?

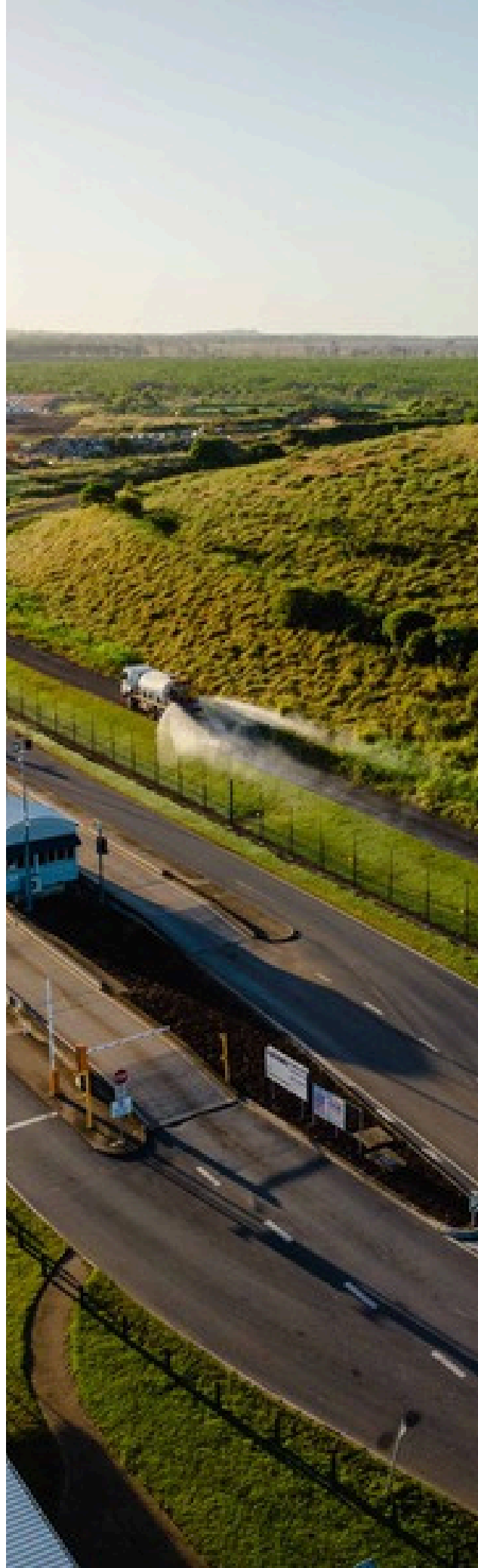
Yes, levy exemptions can be claimed for some materials, including, but not limited to:

- ✓ Waste used for landfill cover
- ✓ Waste used for reuse, reprocessing or recycling
- ✓ Hazardous waste moved by public authority
- ✓ Natural disaster waste than cannot be recycled
- ✓ Asbestos containing material
- ✓ Waste to be used on site - operationally
- ✓ Charity waste (via Charitable Recyclers Rebate to refund waste levy paid by charities)

A landfill must submit an application to the Department of Water and Environmental Regulation in an approved form to be approved for **all** of the above exemptions except charity waste.

Click [here](#) for further information on WA waste levy exemptions and applications.

Click [here](#) for further information on the Charitable Recyclers Rebate.



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