



# QLD WASTE LEVY

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## Fact Sheet

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Effective July 2025

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# WASTE LEVY ESSENTIALS

## What is the QLD waste levy?

The waste levy is a fee that all landfill operators (Council & Commercial) must pay to the QLD Government for every levyable tonne of waste disposed to landfill. 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.

### COST TO RECYCLE



### COST TO LANDFILL



## What waste is the levy paid on?

Every tonne of waste that is sent to a landfill - and does not have an exemption - will incur the levy liability. Since not all wastes that arrive at a waste facility end up in landfill, the levy is not payable to Qld Government for all loads into a facility. **The general rule for calculating the levyable tonnes of waste is:**

**NO LEVY ON WASTE TO  
RESOURCE RECOVERY  
AREA OF SITE, OR  
OFFSITE**



**LEVY ONLY ON WASTE TO  
LANDFILL**



## The Levy Zones

From 1 July 2019, there were two zones in QLD in terms of levy: levy zone and non-levy zone. From 1 July 2022, however, the single levy zone was divided into 2 zones: **metro** and **regional**. Non Levy Zone remains and continues to incur no levy, but Metro and Regional zones have different levy rates.



<b>Councils in the Metro levy zone</b>		
Brisbane City Council	Logan City Council	Scenic Rim Regional Council
Gold Coast City Council	Moreton Bay Regional Council	Somerset Regional Council
Ipswich City Council	Noosa Shire Council	Sunshine Coast Regional Council
Lockyer Valley Regional Council	Redland City Council	Toowoomba Regional Council
<b>Councils in the Regional levy zone</b>		
Banana Shire Council	Gladstone Regional Council	Mount Isa City Council
Bundaberg Regional Council	Goondiwindi Regional Council	North Burnett Regional Council
Burdekin Shire Council	Gympie Regional Council	Rockhampton Regional Council
Cairns Regional Council	Hinchinbrook Shire Council	South Burnett Regional Council
Cassowary Coast Regional Council	Isaac Regional Council	Southern Downs Regional Council
Central Highlands Regional Council	Livingstone Shire Council	Tablelands Regional Council
Charters Towers Regional Council	Mackay Regional Council	Townsville City Council
Douglas Shire Council	Maranoa Regional Council	Western Downs Regional Council
Fraser Coast Regional Council	Mareeba Shire Council	Whitsunday Regional Council
<b>Councils in the Non-levy zone</b>		
<i>All other Councils in Queensland</i>		

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

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

- ✓ Declared Disasters
- ✓ Serious local event waste (decided by local councils)
- ✓ Clean Asbestos
- ✓ Dredge spoil
- ✓ Litter and illegally dumped waste
- ✓ Charity waste (An application must be made)
- ✓ Waste to be used on site - operationally (An application must be made)

## What does the waste levy cost?

TYPE OF WASTE	LEVY RATE
MOST Materials Metro	\$125.00 per tonne
MOST Materials Regional	\$97.00 per tonne
Regulated waste: Category 1 Metro	\$205.00 per tonne
Regulated waste: Category 1 Regional	\$192.00 per tonne
Regulated waste: Category 2 Metro	\$155.00 per tonne
Regulated waste: Category 2 Regional	\$133.00 per tonne

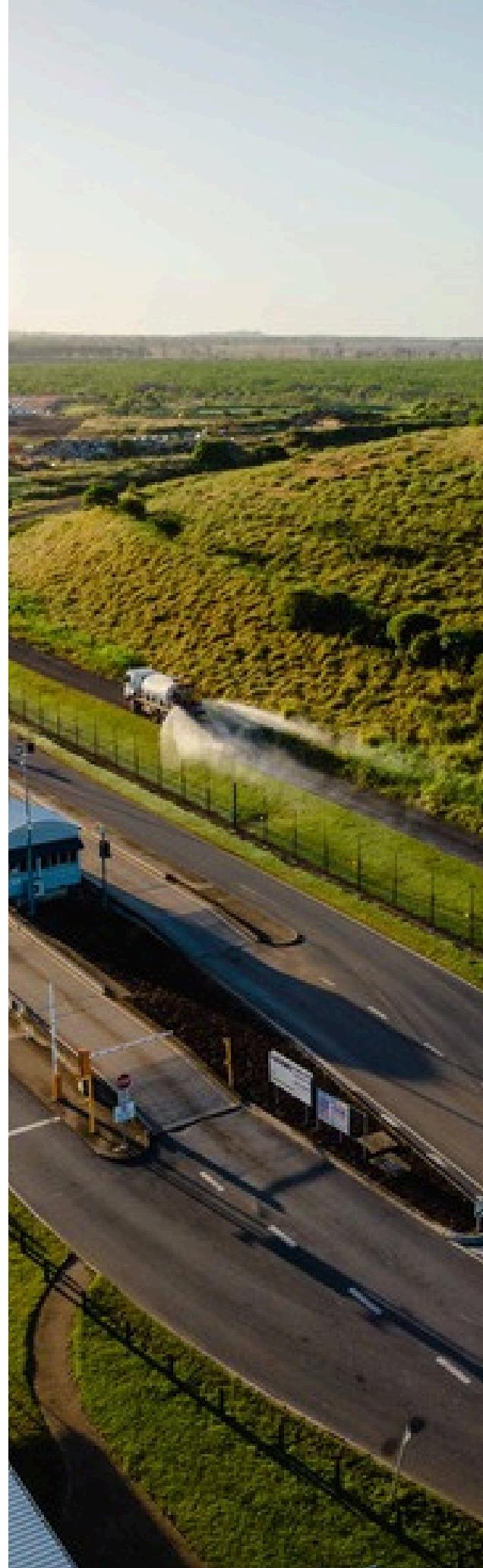
The QLD waste levy rates apply from 1 July 2025.

## What is the Annual Advance Payment?

To ensure that the waste levy has no direct impact on households, the State provides councils with an annual advance of levy liability relating to Municipal waste.

A total of 43 councils are eligible: 39 levy zone Council's and four (Cook, Wujal Wujal, Yarrabah and Palm Island) located outside of the levy zone, but which dispose of their waste IN the levy zone.

**Payment Calculation = Total MSW Tn to Landfill X Annual Rate X Levy Rate**



## Future annual advance payments to councils

Advance annual payments for councils have been extended. Other Australian States do not provide any funding to councils to cover the cost of the waste levy.

Levy zone (from 1 July 2022)	Annual payments percentage (to be received in financial year) (Baseline year to calculate annual payments is 2021-22)									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	
Metro councils and regional councils in Bundaberg, Cairns, Fraser Coast, Gladstone, Mackay, Rockhampton and Townsville (19 councils)	105%	95%	85%	70%	60%	50%	40%	30%	20%	
Eligible regional councils	105%	100%	100%	100%	100%	100%	100%	100%	100%	

## Important Consideration of Advanced Payment for Councils

- Funding is intended to reduce MSW to landfill – not simply to remove cost burden.
- Council needs to cross-subsidise by year 12 of levy – or reduce MSW to tonnes to landfill.
- Advance Payment Funding is intended to reduce MSW to landfill – not simply to remove cost burden or pay the levy liability each month. This is why it's been paid in advance.
- QAO advice regarding investment of funds is relevant to Accounting treatment and not to intended use.
- 5 years funding is held in bank by LGA's – it's an opportunity to capitalise now! Spend now as there's no clawback by DETSI if you are in surplus.
- Advanced Payment adjustments are possible for MUDS and also where calculations error of significant shortfall due to calculation method exist. A guideline has been issued for "top ups"

## Future waste levy rates

A **10-year schedule** of waste levy rates has been made available. There is one set of rates for councils in the metro zone and one set for the regional zone:

### Metro



The metro levy zone rate for general waste will increase from \$85 in 2021-22 to \$145 in 2027-28. The rates will then increase in line with CPI until 2029-30.

The metro levy zone rate for general waste for QLD in 2027-28 will be on par with the equivalent NSW rate from 2021-22.

### Regional



The regional levy zone rate for general waste which is \$85 in 2021-22, will increase in line with CPI until 2029-30.

## Waste Levy Rate per Tonne per Financial Year

Type of waste	Levy area	2024-25	2025-26	2026-27	2027-28	2028-29 onwards
General levy rate, i.e. other levyable waste	Metro Level 1	\$115	\$125	\$135	\$145	Annual indexation rate
	Regional Level 2	\$94	\$97	Annual indexation rate		
Treated timber sawdust and shavings	Metro Level 1	\$115	\$125	\$135	\$145	Annual indexation rate
	Regional Level 2	\$94	\$97	Annual indexation rate		
Earth contaminated with a hazardous contaminant from land recorded on the environmental management register or contaminated land register	Metro Level 1	\$115	\$125	\$135	\$145	Annual indexation rate
	Regional Level 2	\$94	\$97	Annual indexation rate		
Regulated waste: <u>Category 1</u>	Metro Level 1	\$195	\$205	\$215	\$225	Annual indexation rate
	Regional Level 2	\$186	\$192	Annual indexation rate		
Regulated waste: <u>Category 2</u>	Metro Level 1	\$145	\$155	\$165	\$175	Annual indexation rate
	Regional Level 2	\$129	\$133	Annual indexation rate		

# WASTE COLLECTION

## WASTE CLASSIFICATIONS & WHAT THEY MEAN

- ✓ **WASTE STREAM**
- ✓ **WASTE CLASS**
- ✓ **MATERIAL TYPE**

- Who generated the waste?
- What levy rate applies?
- What sort of waste is it?

## WASTE STREAMS

### MUNICIPAL SOLID WASTE (MSW)

Municipal solid waste consists of one or more of the following types of loads:

- domestic kerbside waste
- resident self hauled waste
- street sweepings
- litter, council park/garden waste



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

Commercial and industrial waste includes waste generated by:

- businesses
- 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
- Builders and demolishers



# WASTE CLASS

**LEACHATE** : Use the **NONE** class as there is a special method for reporting.

**APPROVED RESIDUALS**: These exemptions have an exemption approval number with RESD in it, issued by the Department.

**NON WASTE**: It might be fuel? It might be a heavy vehicle on hire? It might be day cover that you PURCHASED (not disposed). If it's not waste being disposed, consider it NW

Material Type	Code
C&I (per waste stream)	CI
C&D (per waste stream)	CD
MSW (per waste stream)	MSW
Contaminated Soil w Permit	CSPERMIT
Exemption - Approved	EXAPP
Exemption - General	EXGEN
Non Waste	NW
Discounted Residual (Approved)	RESDISC
Regulatory Waste Category 1	RWCAT1
Regulatory Waste Category 2	RWCAT2
For Detailed data purpose only	NONE

## MATERIAL TYPES

**Material Type** refers to the actual rubbish being disposed. Is it green waste? Is it a load of concrete? Is it a mixture of different types of waste?

Each material type has a corresponding waste reporting code. The table below shows a selection of material types and their codes.

Material Type	Code
Asbestos	ASB
Clean earth	CE
Co-mingled recycling	CMR
E-waste	EW
Green waste	GW
Mixed materials	MM
Leachate	LEACH
Tyres	T



Where a mixed load occurs - a vehicle has some general rubbish plus a tyre, plus some green waste plus some concrete etc - this is considered to be Mixed Materials (MM) waste type.

## Types of waste to be measured and reported

All waste delivered to a facility with a Landfill is required to be reported in tonnes if a weighbridge is present. Movements of waste or other materials over one tonne must also be measured and recorded. This includes waste delivered to landfills, resource recovery areas, removed from site or moved internally.

# LEVY REPORTING

## REGULATORY REPORTING

The Queensland Waste Data System (QWDS) is a web-based system for operators to report on all their waste data requirements. Lodgements are made to QWDS each Month.

DATA RETURN / SURVEY	WHO IT APPLIES TO	WHEN	WHAT
<b>monthly summary return (SR)</b>	<b>Metro + Regional Levy Zone</b> - all landfill operators <b>Non-levy zone</b> - operators that receive waste from a levy zone	By the last business day of the next month after a levy period	Summary information of all waste and other materials coming onto the waste disposal site
<b>MONTHLY DETAILED DATA FILE (DDF)</b>	<b>Metro + Regional Levy Zone</b> - operators that are required to hold an Environmental Authority to receive >10,000 tonnes p.a. <b>Non-levy zone</b> - operators that are required to hold an Environmental Authority to receive >10,000 tonnes p.a. and receive >=50 tonnes in that levy period	By the last business day of the next month after a levy period	Detailed information of all waste and other materials coming onto the waste disposal site
<b>VOLUMETRIC SURVEY</b>	<b>Metro + Regional Levy Zone</b> - required for all existing and new sites	<b>Metro + Regional Levy Zone</b> - Surveys must be flown by 30 June each year and submitted to DES by 31 July. For any new site/cell by the end of the following month in which the survey is carried out.  <b>Non-levy zone</b> - by 31 July in following year	Size and content of the waste disposal site. Should reconcile to expected volumes on site per your monthly data
<b>ANNUAL WASTE SURVEY</b>	Those identified by the department as operators who receive, sort, recycle, treat or dispose of waste above a threshold prescribed under a regulation and are part of a sector of entities	Annually by 31 August	Information on how much waste an entity receives, sorts, recycles, treats or disposes of. Should reconcile to your Monthly returns

# OSOP EXEMPTIONS

## ON-SITE OPERATIONAL PURPOSE EXEMPTION

Waste materials can have an exemption applied if being used for on-site operational purposes (OSOPs) and approved by DETSI. These OSOP exemptions are exempt from levy in monthly waste levy returns as an approved exemption. Eligible onsite operations include:

- Alternate daily cover
- Road construction
- Final capping
- Hardstand areas
- Profile and batter control



See [DETSI Applications and forms](#) webpage for more information.

## APPLYING FOR OSOPS

To apply for an OSOP exemption, you must justify to DETSI **why the exemption is necessary** to your site/s. Explain how the OSOP exemption:

- Aligns with an approved operational purpose ✓
- Aligns with your Environmental Authority ✓
- Include justification for each operational purpose, waste type, total quantity and time period for operational purpose ✓

## TRACEABILITY IS KEY!

Supporting documentation to your application is vital for your OSOP application or renewal, such as:

- Historic weighbridge data
- Site maps
  - Include site boundaries and defined areas within the landfill
- Engineering diagrams
- Volumetric surveys
- Plans/photos onsite of materials stockpiled and where the processes are to be carried out (if applicable)
- Calculations with conversion factors of each material to the operational purpose
  - DETSI standard conversion factors apply



## WHY ARE OSOPS IMPORTANT?

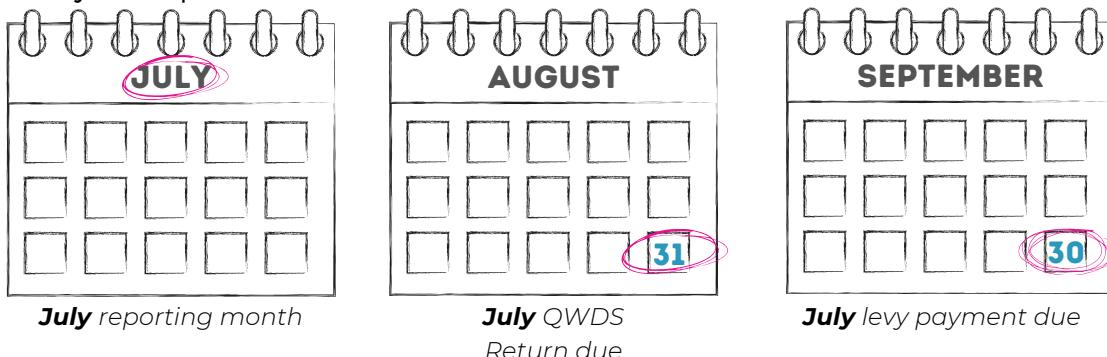
- \$\$\$ - money! OSOPs are exempt from month levy payments and save Councils and waste operators significant levy liability - thousands of dollars!
- Environmental benefit - sites can use stockpiled materials without end-life processes for onsite operational purposes without incurring financial cost



## When must Facilities submit their QWDS Return and pay levy?

- Waste levy must be paid to the QLD DES on a **monthly** basis.
- The Detailed Data File and Summary Return (DDF and SR) must be submitted **by the last business day of the following month**.
- Facility must pay levy contributions **within 30 days** of the end of month during which the return was submitted.

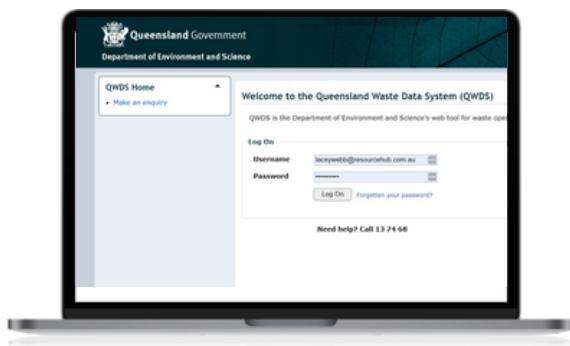
See July example below.



Further details and levy payment dates can be found on the DES website.

## How does Facilities lodge the QWDS Return?

Returns are submitted to the QLD DES via the online Queensland Waste Data System (QWDS).



### Levy Detailed Data File Specification

ORRI01904773 • Version 3.02 • Last reviewed: 1 October 2020

Check out the handy Qld Levy Detailed Data File Specification for helpful vehicle movement tips!

## Helpful Links

<https://www.qld.gov.au/environment/pollution/management/waste/recovery/disposal-levy>

<https://environment.des.qld.gov.au/management/waste>

<https://qwdss.des.qld.gov.au>



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## GET IN TOUCH

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