

Guideline - Calculating waste levy and allowable rebate claim

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Level 3, 200 Victoria Street, Carlton VIC 3053

1300 372 842 (1300 EPA VIC) epa.vic.gov.au

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Purpose of this document

This guideline explains EPA's expectations for the quarterly waste levy statement submissions and payments and is designed to assist permission holders to comply with their levy obligations. All previous guidance, either published or otherwise, in relation to waste levies should be disregarded and this document considered the main source of guidance on waste levy requirements (including allowable rebate claims) under the new legislative framework.

Legal status

This guideline contains information and recommendations related to waste levy and allowable rebate claim requirements, including:

- *Environment Protection Act 2017* (the Act)
- published Environment Protection Regulations 2021 (the Regulations)

The guideline is advisory only and is not the source of any legal requirements. It provides a summary of the legal requirements from the above sources.

1. Introduction

The *Environment Protection Act 2017* (the Act) requires a landfill permission holder or person that should have held a permission for prescribed levy activities (a 'liable person') to pay a levy for each tonne of waste received at the premises (at which a prescribed levy activity is conducted subject to the waste levy). The waste levy is payable on relevant municipal and industrial wastes, including priority wastes. Under the Act this levy is referred to as a "Waste Levy" and replaces the 'Landfill Levy' introduced in 1992 under the former *Environment Protection Act 1970*.

The Act defines municipal and industrial wastes according to the type of activity generating the waste. The Act defines the current waste levy rates and any future waste levies. In addition, EPA's website (www.epa.vic.gov.au) provides details on current waste levy rates.

The permission holder or person that should have held a permission for prescribed levy activities must ensure that waste levy payments are made in accordance with the requirements of the Act. In particular, the liable person needs to make an assessment of the type of waste being received at the premises (for example, municipal, industrial, priority waste, packaged waste asbestos, soil containing asbestos only or fill material).

For the purposes of this guideline:

- 'liable person' includes a permission holder or person that should have held a permission for prescribed levy activities
- 'permission holder' is the holder of the EPA permission (for example, an operating licence) to operate the landfill
- 'waste levy activity' refers to a prescribed levy activity, which is subject to the waste levy, as identified in Regulations Part 3.6 Regulation 44 (for example, (A01—Reportable priority waste management) or 7 (A05a—Landfills—excluding municipal landfills servicing <5000 people)
- 'allowable rebate' refers to a prescribed allowable rebate as identified in Regulation 46. This includes cover material rebate and rebate for resource recovery.
- 'fill material received but not disposed to cell'. In instances where a landfill does not have adequate weighbridge capacity to weigh every load of fill material, a volume to mass conversion method can be used to calculate the weight. Where the volume of fill material is recorded as delivered (trailer loads, truck loads by m³ volume), the volume must be converted to weight using a density of 1.33 tonnes/m³. This must only be used for fill material not subject to levy, and for landfills that don't have adequate weighbridge capacity, and only until 30 June 2022.

EPA has a range of measures in place to identify levy non-compliance. A liable person needs to demonstrate waste levy compliance in accordance with their permission by maintaining appropriate records (refer section 13). EPA has a range of powers to address levy non-compliance (as discussed in section 14).

It is the liable person's responsibility to seek clarification from EPA on the waste levy and allowable rebate claim requirements under the Act.

EPA contact: Waste.Levy@epa.vic.gov.au

2. Site access

A liable person must ensure appropriate measures are in place to prevent the unauthorised depositing of waste onto the premises without payment of the appropriate waste levy.

2.1. Site security and fencing

The site must be securely fenced to prevent the unauthorised entry and access. For guidance on suitable fencing refer to *Siting, design, operation and rehabilitation of landfills* (EPA publication 788).

2.2. Weighbridge access

All A05a Landfills¹, excluding municipal landfills servicing <5000 people, are required to have a weighbridge onsite to measure the quantity of materials received at the landfill site. Adequate security, including surveillance, must be in place to ensure unauthorised vehicles cannot bypass the weighbridge without the immediate knowledge of landfill staff.

3. Waste acceptance for the purposes of levy calculation

Liable persons must ensure adequate practices are in place to apply the appropriate waste levy to total tonnage of all waste categories received by the liable person and received at the premises, and be able to demonstrate to EPA that such practices are in place.

Where practical, vehicle loads should be inspected at the weighbridge. Facilities and equipment such as elevated mirrors, viewing platforms or video cameras may be used to screen incoming waste loads. For further guidance refer to *Siting, design, operation and rehabilitation of landfills* (EPA publication 788).

Documentation of current procedures for waste acceptance and transaction should be in place in the weighbridge operator's office. Such documentation should include procedures to address situations where physical inspections are not possible (such as for fully enclosed vehicles) and where inspection facilities or equipment have failed.

Inspection of the waste load during its deposit (either in temporary stockpile storage or within the landfill cell) should also occur to check and confirm the waste type/classification.

The following definitions will assist in determining the appropriate waste levy to apply to waste received at the premises.

3.1. Municipal waste

The Act defines municipal waste as 'waste arising from municipal or residential activities, and includes waste collected by, or on behalf of, a council, but does not include industrial waste'.

Therefore, municipal waste is associated with the day-to-day activities of households and the maintenance of a clean municipality and includes, for example:

- garbage and domestic household waste
- residential kerbside collections
- residential hard waste collections

¹ Schedule 2 of the Act

- residential waste delivered to landfill by residents
- residential garden waste
- municipal litter collections
- municipal street sweepings
- park waste.

3.2. Industrial waste

The Act defines Industrial waste* as –

- a) Waste arising from commercial, industrial or trade activities or from laboratories;

or

- b) Waste prescribed to be industrial waste for the purposes of this definition.

* Includes, but is not limited to: commercial services provided to households (such as skip bin hire); wastes from manufacturing activities and wholesale/retail trade; wastes from material recovery facilities (MRF) that are not of domestic origin, wastes from accommodation, cafes and restaurants; construction and demolition waste from building construction, renovation or repairs, and road construction/maintenance, and wastes from primary industries such as agriculture, forestry and fishing.

As prescribed in Regulation 60, the following waste is prescribed as industrial waste:

- a) Waste from any source received at a place or premises which stores or handles waste generated at another site for the purpose of resource recovery or off-site transfer or disposal;
- b) Waste transported for fee or reward, other than the collection of kerbside waste by or on behalf of a council or a Waste and Resource Recovery Group.

For clarity, the municipal solid waste (MSW) waste levy rate can be applied to residual waste from a Materials Recycling Facility (MRF) or Transfer Station (TS) that has originated from a municipal source, for example, municipal kerbside collections. Adequate documentation will need to be obtained and retained by the liable person from the operator of these facilities to demonstrate the origin of the residual waste. Such documentation may include:

- a) Weighbridge records of the trucks delivering the kerbside waste
- b) Documentation showing the amount of residual waste from the MRF/TS attributed to the municipal kerbside waste including relevant assumptions.

Further details on calculating the waste levy is provided in Section 10.

3.3. Priority wastes: Category B, C and D

Industrial waste received at the premises must be assessed to determine if it is also a priority waste (s138 of the Act). All priority waste that is received at a landfill premises is to be classified as one of the following:

- Category B waste
- Category C waste
- Category D waste
- Soil containing asbestos only (see section 5.4)
- Packaged waste asbestos (see section 5.5).

Category A waste is banned from landfill.

Different levy rates apply to priority wastes which are listed in Schedule 2 of the Act.

For further information on classifying industrial waste refer to *Guide to classifying industrial waste* (EPA publication 1968).

For further information on the appropriate priority waste acceptance procedures, refer to *Licence management guidelines* (EPA publication 1322). In addition, refer to *Waste Disposal Categories-Characteristics and Threshold* (EPA Publication 1828.2) for further guidance on the correct codes required to complete the Waste Tracker records.

Waste with waste code T340 (Bio-security waste FULL DESCRIPTION), should be classified as Category C to apply waste levy unless it has contaminant concentration thresholds that put it in a higher hazard classification as per *Waste disposal categories – characteristics and thresholds* (EPA Publication 1828.2).

3.4. Soil containing asbestos only

In the EPA waste levy online submission form, a separate line is provided to track the amount of soil containing asbestos only accepted into the site during the relevant quarter. This waste is subject to the Asbestos levy rate as defined in section 145(4)(a)(i) of the Act and Regulations Part 3.6 R45. For clarity if the soil did not contain asbestos, it would be classified as fill material. If the soil is classified as Category B, C or D waste and contained asbestos, the relevant Category B, C or D levy rate will apply.

3.5. Packaged waste asbestos

In the EPA waste levy online submission form, a separate line is provided to track the amount of packaged waste asbestos accepted into the site during the relevant quarter. This waste is subject to the Asbestos levy rate as defined in Table 2 in Schedule 2 of the Act.

3.6. Fill material

In the EPA waste levy online submission form, a separate line is provided to track the amount of fill material from external sources (i.e. outside of the landfill permissioned premises boundary) received into the site during the relevant quarter. Fill material is defined as an industrial waste (Regulations Part 1.1 Regulation 4), and as such the IND waste levy rate applies (applicable to the relevant reporting quarter)

For clarify fill material is soil:

- a) with contaminant concentrations not exceeding the upper limits for fill material contaminant concentrations specified in the Waste Disposal Categories — Characteristics and Thresholds; and
- b) that does not contain asbestos.

4. When waste levies should be applied

A waste levy must be paid for all wastes that are received at the premises, as defined in the permission.

Should a liable person intend to deposit waste on to the land on the premise without collecting and paying the waste levy, written approval must be obtained from EPA prior to receiving the wastes concerned.

Where relevant (for example, for waste material from on-site or off-site transfer stations), the method and evidence for calculating the municipal/industrial split of waste material received at the premises must be retained. by the permission holder and produced in the event of an audit.

4.1. Waste received at onsite transfer station and recycling facilities

If the landfill has a transfer station within the boundary of the landfill premises plan, waste levy must also be paid for waste received at the transfer station unless the transfer station has a registration, permit or licence for waste and resource recovery (Schedule A13a, A13b, or A13c). In these circumstances, when the landfill licence premises plan also clearly specifies where the waste and resource recovery permission is located within the landfill premises, waste levy does not apply to the waste received within the boundary of the transfer station. A liable person should maintain operational process documents illustrating material flows through the transfer station that demonstrate all

waste from the transfer station to the landfill is weighed and levy paid.

Example of calculating municipal/industrial levy split for transfer stations

Material sent to an on-site or off-site transfer station may be a mix of municipal (domestic) and commercial/industrial wastes. Where there is a mix of sources, the landfill should determine the percentage split between municipal and commercial / industrial wastes. This can be based on the customer type, for example, residential = municipal and small business operator = commercial/industrial source.

For example, if there is 1000 tonnes from the transfer station:

- Municipal sources: 90 per cent = 900 tonnes x MSW levy rate
- Commercial/industrial sources: 10 per cent = 100 tonnes x IND levy rate

Liable persons are required to use a weighbridge and should refer to section 10 for guidance on how to calculate the levy by weight for waste received from small vehicle traffic.

Waste which is levied and subsequently removed from the permissioned premises and transported to an offsite transfer station/recycling facility for resource recovery may be eligible for an allowable rebate as discussed in section 8.

4.2. Waste received from off-site transfer stations

Where a transfer station is located off-site from the landfill premises, and the transfer station sends waste to the landfill, the levy is required to be paid when received at the premises.

It is the responsibility of the liable person to collect and pay the waste levy to EPA and obtain sufficient details from the transfer station operators to determine the applicable rate at which the levy should be collected.

The liable person will need to determine the origin and amount of wastes received from an external transfer station (i.e. municipal or industrial). To facilitate this, transfer station operators should provide waste origin and tonnage information to the permission holder to enable the liable person to calculate the correct levy to be paid as discussed in section 9.4.

4.3. Cover material sourced off-site

All cover material brought onto the permissioned premises (i.e. from external sources generated outside of the permissioned premises) is subject to levy. Where 'fill material' is used as cover the IND levy rate applies.

Where materials other than 'fill material' are used as cover, then the appropriate levy rate for that type of waste should apply. For example, if category C contaminated soil is used, then the category C priority waste levy rate is applicable.

In order for materials other than 'fill material' to be used as cover material, the permission holder must have obtained written approval from EPA.

4.4. Materials not directly suitable for the construction of roads to the permissioned waste disposal area

Where materials received require the removal of any materials unsuitable for road building (such as bulky materials) prior to their use, all of the material is subject to levy.

4.5. Materials used for the construction of roads inside the permissioned waste disposal area

Materials used for construction of a road inside the permissioned waste disposal area, i.e. as a haul road inside a landfill cell, are subject to levy unless the requirements of section 7.3 are met.

5. When waste levies do not apply

5.1. Cell construction and final capping material

Materials imported onto site which are used in the construction of the 'containment cell for waste' (i.e. cell liners, bund walls, EPA approved capping, gas collection or leachate management systems) are not subject to levy and should not be included in the calculation of levy liabilities or disposal tonnages reported.

However, records of all materials used in cell construction (this includes EPA approved capping) must be kept to enable their appropriate use to be verified. This includes dates, incoming quantities, intended use, actual use and remaining amounts not used for these activities. Where materials intended for cell construction and/or capping material are stockpiled and not used for this purpose, records are to be maintained on the end fate of these materials and whether a levy is applicable or not.

5.2. Materials directly suitable for the construction of roads external to the permissioned waste disposal area

Where materials designated as directly suitable for the construction and maintenance of roads external to the permissioned waste disposal area, i.e. outside the permissioned landfill cell(s), are imported to the site expressly for that purpose, then they are not subject to levy.

Where waste is received and used for construction of roads external to the permissioned disposal area this waste is subject to levy.

5.3. Materials (excluding waste) used for the construction of roads inside the permissioned waste disposal area

Material sourced from within the permissioned waste receiving area and used for construction of roads inside the permissioned waste disposal area are not subject to levy. This material must be directly suitable for the construction and maintenance of roads.

Materials used for construction of roads inside the permissioned waste disposal area, i.e. as a haul road inside a landfill cell, are not subject to levy² if all requirements of Appendix B are met.

Permissioned waste receiving area is the entire permissioned premises as per the plan of premises attached to the respective landfill permission.

5.4. Cover material sourced from excavations within permissioned waste receiving area

Cover materials sourced from within the permissioned waste receiving area are not subject to the waste levy and should not be included in the calculation of waste levy liability or disposal tonnages reported. As such, a cover material rebate cannot be claimed for material obtained permissioned waste receiving area.

Records are to be maintained on the amount of material sourced from permissioned waste receiving area for use as cover material, and stockpiles of this material should be kept separate from stockpiles of incoming waste subject to levy.

5.5. Waste from a community hardship or temporary emergency relief

Waste collected as a result of natural disaster or to provide temporary relief of a public nuisance or community hardship may be eligible for a waiver of waste levy payment.

A natural disaster is a serious disruption to a community caused by the impact of a naturally occurring event that requires a significant and coordinated multi-agency response, such as a major bushfire or flood.

² Permission holders who elect to pay the waste levy for materials used to construct roads within the permissioned waste receiving area do not need to implement the requirements of Appendix B.

The Minister may waive the waste levy for disposal of waste from a temporary emergency or temporary relief of a public nuisance or a community hardship (s146 of the Act). The waiver is to be published in the Government Gazette and may include information relating to:

- area to which the waiver applies
- waste type and categories
- receiving premises
- duration of the waiver
- other conditions that the liable person must comply with.

If granted, the waiver will be valid for a period of no more than 120 days from when the waiver was published in the *Government Gazette*.

Liability persons that are granted a waiver must keep adequate records of all waste received and comply with the conditions of the waiver. Failure to maintain proper records could result in EPA taking appropriate action against the liable person having to pay additional levy amounts or repay previous exemption claims.

5.6. Landfills that are not subject to levy

The following premises are not subject to waste levy:

- Privately owned landfills that only receive waste that consist of substances that were owned by the owner of the landfill before they became wastes.
- Municipal council owned landfills that only receive the municipal wastes of an area with a population of less than 5,000.

Definitions

Resource recovery: resource recovery in relation to waste, means:

- preparation for and reuse of the waste
- recycling the waste
- reprocessing the waste
- recovering energy or other resources from the waste
- anything prescribed to be resource recovery in relation to waste

but does not include anything prescribed not to be resource recovery in relation to waste.

Re-use: in relation to waste, means the use of the waste for a purpose that is the same or similar to the purpose for which it was used before it became waste.

Materials recovery service: means any service to collect, sort and preprocess materials recovered from the waste stream, including kerbside recycling collections, drop-off collection systems, public place collection and industrial and commercial recycling collection systems.

Kerbside recycling collection: means the collection of waste by a person under contract with a council or a Waste and Resource Recovery Group

6. Waste levy rebates

6.1. Allowable rebate for resource recovery of municipal and industrial waste

Where a liable person can demonstrate that waste has been transferred to a place or premises authorised to receive industrial waste for the purposes of resource recovery in accordance with sections 147 and 150(1)(b) of the Act and Regulations Part 3.6 R46, a rebate on the waste levy may be claimed.

This rebate is claimable in the relevant quarterly waste levy statements, and is limited to waste received into (and levy applied) and then removed from the permissioned landfill within a three-month period.

To make a municipal or industrial waste allowable rebate claim, the following prescribed information is to be used to calculate the allowable rebate (Regulations Part 3.6 R49):

- Evidence of the amount of the waste levy paid in respect of the waste for which a rebate is claimed
- Evidence of the amount and category of the waste transferred to a place or premises authorised to receive industrial waste for the purposes of resource recovery, in respect of which a rebate is claimed
- Evidence of the location and receiver details of the place or premises authorised to receive industrial waste for the purposes of resource recovery, to which the waste was transferred
- any other information which the liable person considers relevant to detailing how the allowable rebate was calculated.

Examples of the evidence that can be provided with an allowable rebate claim are listed in section 8.2.

6.2. Examples of evidence to support allowable rebate claims

Examples of the prescribed information required to support an allowable rebate claim for municipal or industrial waste must include at a minimum:

- Evidence that levy has been paid on the incoming waste for which the allowable rebate claim is being made:
 - Weighbridge transaction data that clearly identifies which incoming loads are included in the rebate claim, including date received, levy paid, amount and where the material was stockpiled pending resource recovery
 - Evidence of the amount and category of waste transferred offsite:

- Outgoing weighbridge transaction data including date, time, vehicle registration, waste amount (in tonnes), waste description and category (as it applies to levy)
- Evidence that the receiving site was authorised to receive the waste for resource recovery:
 - a copy of the receiving location's permissions from EPA to receive the waste in respect of which a rebate is claimed
- Evidence of the location and receiver details of the place or premises authorised to receive industrial waste for the purposes of resource recovery, to which the waste was transferred (that reconcile with the allowable rebate claim)
 - Invoices showing date, waste type and tonnages of waste loads from the permissioned landfill to the receiving facility
 - Weighbridge records of the receiving waste loads (where available)
- Any other information which the liable person considers relevant to detail how the allowable rebate was calculated:
 - allowable rebate calculation internal procedures
 - annual/monthly reports received from the receiver of the waste for resource recovery
 - aerial images/survey data of the waste stored on the permissioned landfill
 - other documentation to show waste levy was applied on the waste for which the allowable rebate claim is being made, and that the waste was accepted, stored and removed from site within a three-month period.

The materials/waste mass balance report (see section 8.3) is also considered useful documentation to support the allowable rebate claim.

6.3. Materials/waste mass balance

Under the levy framework, a mass balance is the process of reconciling the tonnes of all materials that enter a permissioned landfill with their appropriate and approved fates. A draft mass balance template is under development that will allow permission holders to record information on the incoming municipal waste, industrial waste, priority wastes, fill material, soils containing asbestos, packaged asbestos and other waste (for example, material for construction) received at a site, how it is managed at the site (including temporary storage) and the ultimate fate of the materials.

The mass balance report will enable waste and material flows to be recorded for all relevant waste and non-waste materials entering a permissioned landfill including:

- landfilled wastes
- materials that leave a site for resource recovery (and potentially subject to levy rebate),
- stockpiled materials
- materials used for other on-site purposes for example, rehabilitation and landscaping works, construction and capping activities.

Pursuant to section 137 and 463 of the Act, provision of false or misleading information is an indictable offence, which carries significant penalties, imprisonment for two years or both.

The mass balance reporting is to be undertaken on a monthly/quarterly basis and retained as part of the supporting information for the waste levy statement and allowable rebate claims.

Refer to the draft materials/waste mass balance template and guidelines for further information.

6.4. Priority wastes

In certain instances, section 150 of the Act provides for an allowable rebate for resource recovery of priority waste. Operations relating to priority waste resource recovery often require a works approval and are subject to stringent

material tracking and record-keeping requirements. Permission holders who are permitted to receive priority waste must contact EPA prior to undertaking the activity if they intend to recycle this type of waste.

Documentation required to support a claim of an allowable rebate for a priority waste is similar to that required for the resource recovery of municipal or industrial waste, with additional requirements due to the nature of the material or processes involved (Regulations Part 3.6 R49 and R50).

To make a priority waste resource recovery rebate claim, the following requirements must be satisfied:

- Evidence of the amount of the waste levy paid in respect of the waste for which a rebate is claimed
- Evidence of the amount and category of the waste, transferred to a place or premises authorised to receive industrial waste for the purposes of resource recovery, in respect of which a rebate is claimed
- Evidence of the location and receiver details of the place or premises authorised to receive industrial waste for the purposes of resource recovery, to which the waste was transferred
- Any other information which the liable person considers relevant to detailing how the allowable rebate was calculated
- In the case of reportable priority waste (transactions) transferred to a place or premises authorised to receive industrial waste for the purposes of resource recovery, the unique identifier allocated to each consignment of waste
- In the case of priority waste (other than reportable priority waste (transactions)) transferred to a place or premises authorised to receive industrial waste for the purposes of resource recovery, a copy of the consignment note for each consignment of waste.

Examples of evidence required to support the allowable rebate claim for priority wastes is similar to that presented in section 8.1 with the following additional examples:

- Weighbridge records showing a direct link between the incoming priority waste (and Waste Tracker certificate) including supporting waste classification documentation and the outgoing waste load (and Waste Tracker certificate)
- Waste Tracker consignment records for the incoming and outgoing loads (for reportable priority wastes only), including unique identifier and link to the weighbridge transaction number
- Details of independent testing of reportable priority waste loads
- Permitted landfill's procedure for tracking the internal movement of priority wastes subject to an allowable rebate claim

No rebate is available for priority waste that is soil as per R46 (2)(a) of the Regulations.

Examples of municipal and industrial waste recycling rebate

Example 1: single source waste removed offsite to a permitted facility

Stanford Waste Management is an EPA permitted landfill, and receives timber waste in the form of untreated wood pallets and construction waste. Stanford Waste Management pays IND waste levy on all of the waste (i.e. applies method 1 in calculating waste levy).

The timber waste is segregated on site in a separate location to the other waste that is landfilled. Within three months of receiving the waste, the wooden pallets are transferred to or taken by a timber mulching facility called Timberland Pallet Company for recycling into a sellable product.

Stanford Waste Management provides EPA copies of evidence of the amount and category of the waste, transferred to Timberland Pallet Company. Such evidence may be in the form of invoices from the receiving facility and weighbridge dockets that detail:

- The incoming waste loads: dates received, tonnes, waste category and levy applied

- The outgoing waste loads: tonnage of timber waste that was taken for recycling, date of removal and who has removed the waste.

The site allocated a specific weighbridge waste code for the incoming wooden pallets which were then sent offsite for resource recovery. The weighbridge data showed the waste levy applied to the tonnages accepted under this weighbridge waste code and the same levy rate was included in the allowable rebate claim for the outgoing waste for resource recycling.

This information helps verify the quantity of the allowable rebate claim declared in the Waste Levy Statement. Stanford Waste Management also provides a quarterly report issued on the company's letterhead, detailing the amount of waste in tonnes, type of material, date of removal from the permissioned premises, and the destination for the purposes of resource recovery, in respect of which a rebate is claimed.

Stanford Waste Management also provides EPA records, which specify how, when and where the timber waste was stored and segregated on the permissioned premises to ensure that the waste is removed from the landfill within three months of the waste having been received at the landfill. To demonstrate that the waste has been sent to a lawful place for the purposes of resource recovery, Stanford Waste Management also provides a copy of Timberland Pallet Company's EPA permission to accept the wooden pallet waste.

The proposed materials / waste mass balance report also forms part of the records to be provided as part of the recycling rebate claim. In satisfying these requirements, Stanford Waste Management is entitled to an allowable rebate claim for resource recovery.

Examples of municipal and industrial waste recycling rebate

Example 2: mixed waste stockpiled before removal of recyclables offsite to a permissioned facility for resource recovery

Stanford Waste Management is an EPA permissioned landfill, and receives a range of commercial and industrial waste. Stanford Waste Management pays waste levy on all of the waste received (i.e. applies method 1 in calculating waste levy).

The waste is stockpiled until such a time that there is a sufficient amount to segregate for sorted and recycling. The stockpile commenced in March and waste was added to the stockpile over a period of 6 months. In September of the same year, the site removed metals and timber from the stockpiled and send the waste to two separate facilities for resource recovery. The residual waste from the stockpile was placed in the landfill cell.

Adequate documentation was collected to demonstrate the waste had been sent to appropriate facilities, however insufficient records had been kept showing the tonnages and linkages between the incoming waste and outgoing waste included in the allowable rebate claim. The weighbridge records provided showed the amount of incoming loads of commercial and industrial wastes, however they did not show a clear link between which incoming loads were included in the stockpile (that were then send for resource recovery), nor the dates of when waste was placed into the stockpiles. The records also do not clearly show what levy rate was applied to the incoming waste.

Due to the insufficient records it was not possible to reconcile between the incoming commercial and industrial waste loads, the stockpiled material (destined for resource recovery), the outgoing loads and the residual waste placed in the landfill cell. A materials / waste mass balance report was also not provided.

Stanford Waste Management it is not entitled to an allowable rebate claim in this instance as:

- it did not accept the waste and send it offsite for resource recovery within a three-month period
- it did not retain adequate records linking the incoming waste to the outgoing waste loads.

The onus on the permissions holder to demonstrate levy has been paid on the incoming stream that has been include in the allowable rebate claim. This can be through weighbridge records and other management (financial) systems however a clear link between the weighbridge records and these other systems is required.

6.5. Allowable rebate for cover material

A liable person may make a claim for rebate for cover material at a rate of 15% of the amount of waste received at the premises subject to the waste levy for the relevant period. This allowable rebate is applied to all waste received at the premises subject to the waste levy from outside the permissioned waste receiving area. The rate for this allowable rebate is fixed at the municipal rate, irrespective of the type of waste used for daily cover.

All cover material used must be included in the waste levy calculations. The only exception is for material excavated from within the permissioned waste receiving area and used as cover material (see section 7.4).

7. Statement submission and payment of the levy

7.1. Statement and payments due

The liable person is to submit a waste levy statement for the relevant period in relation to the waste levy and the allowable rebate claim. The relevant period is:

- a period of three months ending on 31 March, 30 June, 30 September or 31 December in any year or
- any other period of time required by a liable person's operating licence.

Waste levy statements will be required for the following four quarters:

- July – September quarter statement ending on 30 September
- October – December quarter statement ending on 31 December
- January – March quarter statement ending on 31 March
- April – June quarter statement ending on 30 June
- any other period of time required by a liable person's operating licence.

Waste levy payment is due 64 business days after the end of the relevant period.

Refer to Appendix C for a list of the prescribed information for calculating the waste levy (including allowable rebate for cover material) and Appendix D for a list of the prescribed information for calculating the allowable rebate for resource recovery.

7.2. Submission and payment arrangements

Waste levy statements are lodged via the EPA Interaction Portal at: <https://portal.epa.vic.gov.au>

Payment can be made by electronic fund transfer, cheque, BPAY and Credit card. Electronic fund transfers must include the payer reference number as provided by the online statement. Cheque payments are to be accompanied by a printed copy of the online statement. Accompanying documentation must be submitted with statements, where specified.

A separate payment must be made for each permission holder.

All relevant supporting documents to the waste levy statement (including any allowable rebate claim) must be attached to the statement in the EPA Interaction Portal.

7.3. Late payments

If any payment is not made when it is due:

- EPA may take enforcement action in line with EPA's Compliance and Enforcement Policy
- EPA may suspend the permission or part of the permission until the person pays that amount (including any accrued interest) to the Authority
- EPA may recover the amount (including any accrued interest) in the Magistrates' Court as a debt due to the Authority, at any time after the payment is due.

Interest will accrue on any amount required to be paid from the date it falls due at the annual rate fixed from time to time under section 2 of the *Penalty Interest Rates Act 1983*.

7.4. Municipal and industrial waste levy payments

The liable person must have clearly documented evidence to quantify the split between municipal and industrial waste received onto the site. Where the site cannot demonstrate how the two waste streams are identified and segregated, EPA will expect the payment of the industrial waste levy rate on the total tonnage received.

7.5. Levy refunds

Where the net payment due is a negative amount, EPA must refund the amount the liable person has overpaid in respect of the premises within 21 days of receiving the statement.

7.6. Notice of Assessment

Under Part 6.6, Section 151 of the Act, EPA may assess a liable person's calculations of the amount of waste levy payable, any prescribed allowable rebate or assess any other matter that is relevant to determining a liable person's liability to pay waste levy. In undertaking this assessment EPA may:

- Seek any information it sees fit to verify any information provided in the levy statement
- Conduct an audit or cause an audit to be conducted of the information provided by the liable person.

If EPA conducts such assessment, EPA will issue notice of assessment to the liable person after completing the assessment. A notice of assessment will include the following information:

- EPA's calculation of the amount of the waste levy payable by the liable person
- EPA's calculation of any prescribed allowable rebate
- The amount owed by the liable person or owing to the liable person.

If EPA's calculation differs from any calculations provided by the liable person, EPA's assessment of any amount owed by the liable person or owing to the liable person will be provided. EPA may require the liable person, under this notice of assessment, to pay that amount within 21 business days from the date the notice of assessment is issued.

If EPA determines that an amount is to be paid to the liable person, EPA will pay the amount to liable person within 21 business days.

7.7. EPA notice of assessments and audits

Under section 151 of the Act EPA may undertake an assessment of a liable person's waste levy statement and allowable rebate claim. As part of this assessment EPA may undertake an audit of levy statements which allows EPA to identify issues with application of waste levy, waste classification and documentation. EPA conducts levy statements validations and allowable rebate assessments for all sites across the state and an independent external auditor also audits a select number under waste levy audit program.

EPA will issue a notice of assessment to the liable person and the audits maybe undertaken quarterly (one relevant period), half yearly (two relevant periods) or annually (four relevant periods)

In the event that discrepancies are identified in the audit report, EPA will issue a notice of assessment to the liable person. This notice will include information on the difference between the calculations undertaken by EPA or external auditor and those provided by the liable person for the waste levy and any allowable rebate claim.

8. Calculating the levy by weight

8.1. Weighbridge requirement

Liable persons for premises located in all municipal and non-municipal district municipalities must use a weighbridge to weigh the waste and other incoming waste entering the premises (Regulations Part 3.1 Regulation 20). The weighbridge weight measurements must be used to calculate all waste levy payments, including those for priority wastes.

Landfill sites should ensure that all other incoming waste destined for the landfill are recorded using the weighbridge.

All weighbridge records for waste moved into or out of the premises, whether a waste levy is applicable or not, must be retained and produced on requested in the event of an audit, levy statement validation or allowable rebate assessment.

The tare weight of vehicles which enter the landfills on a regular basis must be recorded in the weighbridge data and should be verified every three months. Any adjustments to weighbridge data must be presented in weighbridge records for the purposes of verification and audit. Liable persons must thoroughly document any internal adjustments made to weighbridge data. Where possible, any adjustments should be made through the weighbridge system to eliminate the risk of errors occurring through manual data adjustments.

Until 30 June 2022, this weighbridge requirement does not apply to fill material that is received at the permissioned premises but not disposed of to landfill cell. Further details are provided in section 1 of this publication.

8.2. Calculating of waste levy using weighbridges for all waste loads

When calculating the waste levy (including any allowable rebates) the liable person must:

- Use a weighbridge to determine the weight of all waste accepted at the site from all traffic loads (including small vehicles for public drop-off)
- Use a weighbridge system that generates records of the type and amount of waste received (note: records maybe subject to audit)
- Use the weighbridge weight measurements to calculate all levy payments, including priority and asbestos wastes.

All cover material used on the site (unless generated from excavations within the permissioned waste receiving area) is to be included in the amount of each respective waste category received at the premises.

Where priority waste category C [and/or D] soils are approved by EPA for use as cover material, the tonnage must be included in the amount of category C [and/or D] soils received at the premises.

Onsite transfer station wastes that are levied and then removed from the permissioned premises for resource recovery may be eligible for an allowable rebate, as discussed in section 8.

8.3. Weighbridge calibration

Permission holders must ensure that weighbridges are calibrated as per the manufacturers' documented recommendations. In the absence of such recommendations, weighbridges should be calibrated at least once a year in accordance with the National Trade Measurement Regulations 2009 (Cth).

A copy of the calibration reports or certificates relevant to the audit period must be kept at the weighbridge and produced when requested by EPA.

8.4. Weighbridge failure

Permission holders must ensure procedures are in place to accurately determine the weight of waste received at the premises in the event of weighbridge failure.

Documentation of current procedures for waste acceptance in the event of weighbridge failure breakdown should be in place in the weighbridge operator's office.

Once the weighbridge and its data recording system have been restored, all data that has been manually recorded must be entered into the system.

Permission holders must notify EPA if the weighbridge is out of operation for more than seven days.

9. Material/waste mass balance flow

A range of materials can be received at a landfill site which are not destined for disposal at the site. For example, green waste can be collected and stored at the site for resource recovery purposes, while other material can be purchased for road and cell construction activities.

Often these materials can be placed in temporary stockpiles pending its use either onsite or removal offsite. Stocktaking of materials (including waste) that enter the landfill premises should occur at the start of each relevant quarterly reporting period, irrespective of the application of levy.

Further information can be located in the upcoming materials / waste mass balance template and guidelines.

10. Document retention

Landfill permission holders are required to provide a statement of (permission condition) compliance as part of their Permission Information and Performance Statement (PIPS), due by 30 September each year or any other date specified by the Authority.

Documents and monitoring records used for the preparation of the PIPS, including those used to assess compliance with permission conditions relevant to waste levies, must be retained at the premises for seven years from the date of each statement.

This condition ensures that declarations made in the PIPS can be verified at a later date. Records used in determining compliance must be kept in a legible form, in a secure location and be readily available on request.

Permission holders must collect appropriate information about wastes received at the premises so that the appropriate waste levies can be calculated and paid on time and to demonstrate to EPA that these requirements have been achieved.

All documents, records, and receipts relating to materials entering or exiting the landfill premises, including the application and rates of waste levy, must be retained and stored in a manner such that they are legible and can be readily produced if required. These documents must be available in the event of an audit and any discrepancies in materials received, disposed of, stockpiled, recycled, used for other on-site purposes or transferred from the site must be accounted for.

These records may include, but are not limited to:

- Operational measurements of waste received at the premises during the quarterly period
- Quarterly assessments of:
 - Total weight of municipal waste received
 - Total weight of industrial waste received
 - Total weight of fill material received
 - Total weight of priority wastes (categories B, C and D) received
 - Total weight of soil containing asbestos received
 - Total waste of packaged waste asbestos received
 - Space won via extraction
 - Airspace remaining
 - Materials stockpiled.
- Documentation referred to in section 8 to substantiate allowable rebate claims
- Any data used to determine site-specific values such as the compaction factor or the site-specific density.

In instances where manual intervention is required to prepare the levy statement (for example, where the weighbridge software is separate to the invoicing software), permission holders should maintain records showing reconciliation of the levy statement tonnages with underlying weighbridge data.

Waste levy statements may be subject to audit and documentation, in the form of weighbridge records and relevant supporting information, may be requested to support reported tonnages.

The permission holder must ensure that data containing the origin of waste received and levy charged is recorded and retained so that it can be produced in the event of an audit.

Where relevant, the method and evidence for calculating the municipal/industrial split during a twelve-month recording period, including waste from on-site or off-site transfer stations, must be produced in the event of an audit.

For further guidance refer to *Permission Information and Performance Statement guidelines* (EPA publication 1320) and *Permission Management guidelines* (EPA publication 1322).

11. Powers of the Authority

Where the Authority determines that a levy payment for the tonnages of waste received at the premises was incorrect or has not been paid by the due date, the following may apply (as defined in Part 2, Section 152 of the Act):

- Issue Notice of Assessment to seek correct levy payment
- Suspension of the permission or part of the permission held by the liable person as it relates to premises subject to the waste levy until the amount is paid to the Authority (including any accrued interest)
- Recovery of waste levy in the Magistrates' Court as a debt due to the Authority any time after the payment is due.
- Application of penalty interest on any amount required to be paid from the date it falls due at the annual rate fixed from time to time under section 2 of the Penalty Interest Rates Act 1983.

Appendix A: Municipal Districts

Table 1. Metropolitan Districts

| Municipal districts subject to higher waste levy rates (metropolitan rates)* | | | | |
|--|-------------------|-------------|----------------------|--------------|
| Ballarat | Darebin | Hobsons Bay | Melton | Stonnington |
| Banyule | Frankston | Hume | Monash | Whitehorse |
| Bayside | Glen Eira | Kingston | Moonee Valley | Whittlesea |
| Boroondara | Golden Plains | Knox | Moreland | Wyndham |
| Brimbank | Greater Bendigo | Manningham | Mornington Peninsula | Yarra |
| Cardinia | Greater Geelong | Maroondah | Nillumbik | Yarra Ranges |
| Casey | Greater Dandenong | Melbourne | Port Phillip | |

* As defined in the proposed Environment Protection Regulations 2020 (Part 3.6 Environment protection levy and waste levy clause 52). All other municipal districts are classified as rural for the purposes of the waste levy.

Appendix B: Construction haul road management requirements

Requirements for materials used for the construction of roads inside the permissioned waste disposal area to be not subject to levy

All requirements listed in this appendix must be met in order for the materials used for construction of road inside the permissioned waste disposal area (i.e. as a haul road inside a landfill cell). The requirements are identified in the following table, including footnotes to the table.

As noted in section 7.3, permission holders who elect to pay the levy for materials used to construct roads within the licenced waste disposal area do not need to implement the requirements of Appendix B.

Inappropriate use of unlevied haul road construction materials, such as excessive use of the materials, use of the materials outside of the specified locations, or diversion of the materials for other uses may result in EPA requiring payment of waste levy on those materials.

The permission holder must prepare the Plan and letter of certification prior to commencement of road construction and have copies of documentation available in the event of the waste levy audit.

Implementation of the Plan will be assessed by EPA during the waste levy audit.

Requirement for haul road construction materials not subject to levy

A Haul Road Construction and Management Plan (the Plan) must be prepared and certified prior to starting construction of the road proposed for construction inside the permissioned waste disposal area. The Plan may be prepared by the permission holder or by a suitability experienced person.

The Plan must:

- Include a description of the location and dimensions of the proposed road
- Include a layout diagram (which may be hand-drawn on a copy of a representative cell plan, survey plot of aerial photograph of the cell) showing the alignment of the road relative to the cell boundaries
- Identify road design details that include the thickness of the surface course (pavement layer), sub-base (underlying construction layer), and preparation of the sub-grade (the fill or other material on which the road is to be constructed)³
- Identify the quantity and type of materials to be used for the construction of the road, and the particle size of those materials⁴
- Identify sub-grade preparation that will facilitate recovery of the unlevied road construction materials
- Include an estimate of the total quantity of materials (tonnes) required for construction of the haul road and an estimate of the quantity of materials to be recovered during removal of the haul road⁵
- Identify controls to protect the landfill cell liner and other infrastructure where potential for damage exists during construction, use or removal of the road

³ The design of the road must be fit for purpose in that it would support the passage of vehicles and machinery using the road for its design life, allowing for a reasonable level of maintenance.

⁴ The specified materials must be directly suitable for construction of the road and not require removal of any unsuitable road building materials. The materials must not include acid sulfate soils or contaminated soil. Materials for use in construction of the surface course must have a maximum particle size of 50 mm. Materials used for the sub-base may include soil, broken rock, concrete or bricks provided it has a maximum particle size of 10 mm. The quantity of materials specified must be proportionate to the road design.

⁵ The loss of materials during recovery must be minimised

Requirement for haul road construction materials not subject to levy

- Required the road construction materials to be removed, as far as practicable, prior to the area being filled or used for other purposes
- Identify the proposed date for removal of the road
- Require the recovered road materials to be reused for construction of another road within a permissioned waste disposal area, or allow temporary stockpiling of materials where a future use for road making within a permissioned waste disposal area is clearly identified. At the closure of the landfill, the unlevied haul road materials may be used for final capping if suitable. The plan must require the materials to be removed from the site or the levy paid if these requirements are not implemented.

The Plan must be certified by a suitability experienced independent person⁶

The person certifying the Plan must make a signed and dated declaration on company letterhead that the Plan meets the requirements of this publication and is relevant to operations at the landfill.

All elements of the certified Plan must be implemented.

A record must be made of:

- The type and quantity of unlevied materials used for the road construction
- The appearance (using photographs) of the newly constructed road and of the area from which the road-making materials have been recovered
- The quantity of materials recovered during removal of the road
- The fate of the recovered materials

A copy of the Plan, the letter of certification, and of these records must be retained in accordance with section 12 of this publication

⁶ An independent person is one who is not an employee of the permission holder or directly involved in the operation of the landfill. The person certifying the Plan may have also prepared the plan and does not need to be an EPA-appointed environmental auditor.

Appendix C: List of supporting documents for the waste levy statement (including allowable cover rebate)

Under section 150(1)(a) of the *Environment Protection Act 2017* (the Act) and Regulation 48 of the proposed final Environment Protection Regulations (the Regulations) landfill permission holders are required to submit a quarterly waste levy statement for all municipal waste, industrial waste, priority wastes, soils containing asbestos and packaged asbestos. This includes provisions for claiming an allowable rebate (in this case for cover material).

As part of submitting a waste levy statement the liable person/permission holder must provide the following information (as defined in the Environmental Protection Regulations Part 3.6, Regulation 48):

- the amount of the waste levy payable, calculated by the liable person
- evidence of the total tonnage of all waste received by the liable person by category for each of the following categories of waste:
 - Category B waste
 - Category C waste
 - Category D waste
 - soil containing asbestos only
 - packaged waste asbestos
 - fill material
 - industrial waste (other than fill material)
 - municipal waste
- evidence of the method used by the person to calculate the tonnage of different categories of waste received.

Calculating waste levy and allowable rebate claim

The following supporting documents are to be provided with the quarterly waste levy statement:

| Document | Purpose | Waste Levy Statement* | Retain for Further Assessment** |
|--|--|-----------------------|---------------------------------|
| Procedure for calculating the waste levy statement | <ul style="list-style-type: none"> Identify where internal adjustments have been made to the raw weighbridge tonnages (for example, application of levy to mixed sources of waste) prior to submitting the quarterly waste levy statement Confirm what levy rates have been applied to different waste types | Y | Y |
| Internal waste levy calculations. Examples include <ul style="list-style-type: none"> Monthly accounting reports Adjustments to an internal waste code showing a MSW/IND levy split | <ul style="list-style-type: none"> Demonstrate waste levy has been calculated in accordance with the Act/Regulations and the liable person's internal procedures Demonstrate how a levy split has been determined | Y | Y |
| Weighbridge transaction records: including date, time, vehicle registration, waste amount (nett in tonnes), waste description and category, levy applied | <ul style="list-style-type: none"> Demonstrate incoming tonnages being reported in the quarterly statement are in line with the raw weighbridge records | Y | Y |
| Weighbridge calibration records applicable for the <ul style="list-style-type: none"> Calibration records Service records | <ul style="list-style-type: none"> Demonstrate the weighbridge is operating within the required specifications (Commonwealth National Trade Measurement Regulations 2009) | | Y |
| Resource recovery facility documentation showing the proportion of waste with a municipal origin (where applicable) being sent to the permissioned landfill <ul style="list-style-type: none"> Summary of incoming municipal waste tonnages compared to non-municipal waste sources for the quarter | <ul style="list-style-type: none"> All wastes that are from a resource recovery facility are considered Industrial, except for kerbside collections. The liable person will need to demonstrate this by obtaining records from the resource recovery facility Demonstrating that the split between the two original sources of waste could be applied to the incoming residual waste stream to determine applicable levy split between MSW and IND waste levy rates. | Y | Y |

Calculating waste levy and allowable rebate claim

| Document | Purpose | Waste Levy Statement* | Retain for Further Assessment** |
|---|---|-----------------------|---------------------------------|
| <ul style="list-style-type: none"> Correspondence from the resource recovery facility stating sources of municipal waste they receive | | | |
| Materials/waste mass balance | <ul style="list-style-type: none"> Additional information to show the movement of the waste at the permitted landfill including incoming flows and end fate of the waste within the three-month period | | Y |
| Other EPA approvals that impact whether levy has been paid on incoming wastes: <ul style="list-style-type: none"> Ministerial waiver (s146 of the Act) Development / pilot licence | <ul style="list-style-type: none"> Where applicable, to demonstrate EPA approval for accepting and depositing waste without application of the waste levy | Y | Y |
| Records of materials purchased for use at the permitted landfill: <ul style="list-style-type: none"> EPA approval for these activities (for example, cell construction) Invoices showing material type, date, tonnes received | <ul style="list-style-type: none"> Demonstrate that the materials used for construction, capping, landscaping and rehabilitation purposes are not waste and are directly suitable for these purposes | | Y |

*Prescribed information for the calculation of the levy statement EP Regs Part 3.6 Regulation 48

** Assessment by the Authority of waste levy liability section 151 of the Act

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Appendix D: List of supporting documents for the allowable rebate claim for resource recovery

Under section 150(1) of the *Environment Protection Act 2017* (the Act) and Regulation 46(2) and 46(3) of the proposed final Environment Protection Regulations (the Regulations) landfill permission holders are required to submit a quarterly waste levy statement on all municipal waste, industrial waste, priority wastes, soils containing asbestos and packaged asbestos. This includes provisions for claiming an allowable rebate for removal of waste off site for resource recovery.

In order to submit an allowable rebate claim, use the following information to calculate the allowable rebate:

- Evidence of the amount of the waste levy paid in respect of the waste for which a rebate is claimed
- Evidence of the amount and category of the waste, transferred to a place or premises authorised to receive industrial waste for the purposes of resource recovery, in respect of which a rebate is claimed
- Evidence of the location and receiver details of the place or premises authorised to receive industrial waste for the purposes of resource recovery, to which the waste was transferred
- Any other information which the liable person considers relevant to detailing how the allowable rebate was calculated.

In addition, for priority waste:

- In the case of reportable priority waste (transactions) transferred to a place or premises authorised to receive industrial waste for the purposes of resource recovery, the unique identifier allocated to each consignment of waste
- In the case of priority waste (other than reportable priority waste (transactions)) transferred to a place or premises authorised to receive industrial waste for the purposes of resource recovery, a copy of the consignment note for each consignment of waste.

Calculating waste levy and allowable rebate claim

The following supporting documents are to be provided with the quarterly allowable rebate claim for resource recovery:

| Document | Purpose | Waste Levy Statement* | Retain for Further Assessment** |
|--|--|-----------------------|---------------------------------|
| Liabe person's procedure for calculating the allowable rebate claim (for the purposes of resource recovery) | <ul style="list-style-type: none"> To identify what waste levy has been applied to different waste types included in the allowable rebate claim | Y | Y |
| Liabe person's procedure for managing wastes to be included in the allowable rebate claim | <ul style="list-style-type: none"> To demonstrate how the wastes for which an allowable rebate claim is being made have been managed | | Y |
| Weighbridge transactions (incoming and outgoing) for the waste included in the allowable rebate claim: <ul style="list-style-type: none"> Incoming tonnages during the quarter (basis of levy statement) including date, time, vehicle registration, waste amount (in tonnes), waste description and category, levy applied Outgoing weighbridge transaction data including date, time, vehicle registration, waste amount (in tonnes), waste description and category (as it applies to levy) | <ul style="list-style-type: none"> Demonstrate links between the incoming waste loads and outgoing waste loads that are included in the allowable rebate claim Demonstrate that the waste was accepted (and applicable levy paid), stored then removed from site within a three-month period | Y | Y |
| Waste Tracker consignment records for the incoming and outgoing loads (for reportable priority wastes only) <ul style="list-style-type: none"> Including unique identifier and link to the weighbridge transaction number | <ul style="list-style-type: none"> To reconcile the incoming and outgoing reportable priority waste tonnages included in allowable rebate claim | Y^ | Y |
| To support waste classifications, details of independent testing of reportable priority waste loads | <ul style="list-style-type: none"> To confirm that the classification of the outgoing reportable priority waste is the same as the incoming reportable priority waste (for example, no blending of waste classification types has been undertaken at the permissioned landfill) | Y | Y |
| Receiving facility's name, address and EPA permissions | <ul style="list-style-type: none"> To confirm the receiving location is permitted to receive the waste for the purposes of resource recovery | Y | Y |

Calculating waste levy and allowable rebate claim

| Document | Purpose | Waste Levy Statement* | Retain for Further Assessment** |
|--|--|-----------------------|---------------------------------|
| Receiving facility's records showing acceptance of the waste <ul style="list-style-type: none"> Invoices showing date, waste type and tonnages of waste loads from the permitted landfill to the receiving facility Weighbridge records of the receiving waste loads (where available) | <ul style="list-style-type: none"> To confirm waste has been sent to a lawful place for resource recovery To confirm tonnages being claimed in the allowable rebate claim match | Y | Y |
| Materials/waste mass balance report | <ul style="list-style-type: none"> Additional information to show movement of the waste included in the allowable rebate claim into, through and out of the permitted landfill within the three-month period | TBC | Y |
| Aerial images/survey data of the waste (included in the allowable rebate claim) stored on the permitted landfill | <ul style="list-style-type: none"> Visual evidence of the waste being stored onsite Confirm waste is being managed in accordance with the relevant procedures Cross check of the data provided in the materials / waste mass balance report | | Y |

*Prescribed information for the calculation of the allowable rebate claim EP Regs Part 3.6 Regulation 49

** Assessment by the Authority of waste levy liability section 151 of the Act

^ Prescribed information to be provided to the Authority EP Regs Part 3.6 Regulation 50