



Waste Levy Guidelines

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Definitions

The following terms, which are used throughout these waste levy guidelines, have the following meanings. Any other terms, if stated, take the same meaning as in the Protection of the Environment Operations (Waste) Regulation 2014.

EPA means the New South Wales Environment Protection Authority.

Operational purpose means the purpose for which a waste described in the 'Kind of waste' column of the table in clause 15(1) of the Waste Regulation may be used in order to be eligible for an operational purpose deduction at a scheduled waste facility. The purpose of use for each 'Kind of Waste' is set out in the 'Purpose' column in that table.

OWT means the EPA's online waste tracking system at www.epa.nsw.gov.au/owt/aboutowt.htm

POEO Act means the *Protection of the Environment Operations Act 1997*.

Scheduled waste facility means a waste facility that is required to be licensed under the POEO Act because it is used for the storage, treatment, processing, sorting or disposal of waste.

The Waste Regulation means the Protection of the Environment Operations (Waste) Regulation 2014.

Verified weighbridge means a weighbridge that is verified in accordance with the *National Measurement Act 1960 (Cth)*.

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Introduction

These waste levy guidelines contain specific legal requirements which occupiers of 'scheduled waste facilities' must meet in addition to their obligations under the Protection of the Environment Operations (Waste) Regulation 2014 (the Waste Regulation).

The guidelines include how waste is measured to calculate levy liability, when certain levy deductions can be claimed, and how records, surveys and reports are required to be made, kept and provided to the EPA in order for the occupier to fulfil their obligations under the Waste Regulation.

Each guideline, and the relevant clause(s) under which the guideline has been made, are listed below.

1. **Waste Levy Guideline 1:** Operational purpose – materials used for roads or other construction works (*Item 2 of the Table in clause 15(1) of the Waste Regulation*)
2. **Waste Levy Guideline 2:** Records (*clauses 32, 33(a), 34, 36(3)(g) of the Waste Regulation*)
3. **Waste Levy Guideline 3:** Waste streams and waste types (*clauses 22(2)(b), 26(1)-(2), 27(a), 28(a), 30(a) and 31(1)-(2) of the Waste Regulation*)
4. **Waste Levy Guideline 4:** Weight conversion factors (*clauses 5(b), 36(3)(d)(ii), 36(4) and 38 of the Waste Regulation*)
5. **Waste Levy Guideline 5:** Volumetric and Topographical surveys for landfills and resource recovery facilities (*clauses 23(1)-(2) and 24(1)(b) and 33 of the Waste Regulation*)
6. **Waste Levy Guideline 6:** Waste and environment (liquid waste) levy: Technical Guidelines (*clause 17(b) of the Waste Regulation*).

These waste levy guidelines take effect on and from 1 August 2015. Any previous versions of these guidelines (including any published in the Government Gazette) are revoked on and from that date.

1 Waste Levy Guideline 1: Operational purpose – materials used for roads or other construction works

See Item 2 of the Table in clause 15(1) of the Waste Regulation.

An occupier of a scheduled waste facility may apply to the EPA for approval to use at the facility any waste received from off-site for the purpose of roads or other construction works of a kind specified in these Guidelines.

The other kinds of construction works which an operator may apply for approval to use are: application of materials to land as foundational supports (e.g. hardstands, building foundations and infrastructure support).

Materials that are to be used for the purpose of roads or other construction works at the facility must also meet the specifications contained in Table 1.1.

The occupier may then claim a deduction from the waste levy for any waste the occupier uses in accordance with the approval.

Table 1.1: Specifications

Operational purpose	Specifications
Roads	<ol style="list-style-type: none"> 1. Natural materials excavated from a quarry, which do not contain any sulfidic ores or soils; OR 2. Recycled road base (base course and sub-base road making materials) that meet all specifications defined in IPWEA, 2010* for Road Base Class R1 or R2 and which has been supplied consistent with all requirements for the supply of 'recovered aggregate' under the Recovered Aggregate Order** <p>These materials may only be used for roads which have a wearing surface.</p>
Construction Works	<ol style="list-style-type: none"> 1. Natural materials excavated from a quarry, which do not contain any sulfidic ores or soils, or 2. Materials used for construction works that meet all the specifications defined in IPWEA, 2010* for Select Fill Class S or Road Base Class R1 or R2 and which has been supplied consistent with all requirements for the supply of 'recovered aggregate' under the Recovered Aggregate Order**

Notes: * Institute of the Public Works Engineering Australia (NSW) (IPWEA) *Specification for Supply of Recycled Material for Pavements, Earthworks and Drainage 2010*, Department of Environment Climate Change and Water NSW, April 2010

** The Recovered Aggregate Order means the *Recovered Aggregate Order 2014* (as in force from time to time) issued by the Environment Protection Authority, which is published on the EPA website. The current version of the Recovered Aggregate Order is published on the EPA's website at:

<http://www.epa.nsw.gov.au/wasteregulation/orders-exemptions.htm>

2 Waste Levy Guideline 2: Records

See clauses 32, 33(a), 34 and 36(3)(g) of the Waste Regulation.

This guideline sets out how an occupier of a facility must record, keep and provide to the EPA (where relevant) information required to be recorded under Part 3 of the Waste Regulation.

2.1 General requirements

Each occupier of a scheduled waste facility must ensure for all information required to be recorded under Part 3 of the Waste Regulation that:

- the original records of the information (such as paper documents) are retained and are accessible by the EPA in their original form
- all record-keeping systems are designed so that details of any adjustments to records are recorded against the adjusted record, including that the record has been amended and the extent of the change
- all electronic records are backed up weekly and the back-up records are stored in a secure location
- quantity of waste is recorded to two decimal places (e.g. 14.22 tonnes)
- all electronic records are able to be downloaded by the EPA in an .xls, .xlsx, .csv or .dbf format at any time.

2.2 Records for Transactions

For each vehicle entry (transaction) into a scheduled waste facility, records must be kept in a manner that is exportable, copy-able and accessible by the EPA in spreadsheet form. Records must display all information required to be recorded under clauses 27-30 and 32 of the Waste Regulation for each transaction. Each field for a transaction (e.g. date, weight, vehicle registration number) must be displayed as a heading in the first row and the content required for that field set out below that heading.

2.3 Electronic data capture system

For facilities with data capture software connected to a verified weighbridge ('electronic data capture system'), all of the information required to be recorded under clauses 27-30 of the Waste Regulation must be recorded into the electronic data capture system unless:

- the weighbridge is out of operation, or
- the electronic data capture system malfunctions whilst the weighbridge continues to operate.

In these circumstances, the information required to be recorded for a transaction must be manually recorded, and entered into the electronic data capture system as soon as the system resumes operation (with details confirming that the original recording was manual).

2.4 Recording and reporting of trackable liquid waste

Scheduled waste facilities receiving trackable liquid waste must use the EPA's online waste tracking system (or an alternative system approved by the EPA in writing) to record and provide the information required under Part 3 of the Waste Regulation for trackable liquid waste.

Scheduled waste facilities receiving trackable liquid waste must also maintain original records of the information required under Part 3 of the Waste Regulation for:

- trackable liquid waste and other material received at the facility
- trackable liquid waste and other material stored at the facility
- trackable liquid waste transported from the facility
- waste and material other than trackable liquid waste transported from the facility.

Sections 2.2 and 2.3 of this Waste Levy Guideline 2 do not apply to scheduled waste facilities which only have levy liability in relation to trackable liquid waste.

3 Waste Levy Guideline 3: Waste streams and waste types

See clauses 22(2)(b), 26(1)-(2), 27(a), 28(a), 30(a) and 31(1)-(2) of the Waste Regulation.

The Waste Regulation requires that occupiers of scheduled waste facilities keep records, and report on waste streams and waste types received at, stockpiled on or sent from their facility in certain circumstances. This guideline sets out what information must be recorded and reported.

3.1 Waste streams

Under clause 27(a) and 28(a) the occupier of a scheduled waste facility must record waste as one of the following three waste streams:

Municipal waste consists of one or more of the following waste types: domestic waste, other domestic waste, council waste, or garden organics (as those terms are defined in 3.1.1 below).

Commercial and industrial waste includes waste generated by businesses (including shopping centres), industries, schools, hospitals, other institutions, or government offices.

Construction and demolition waste is generated from construction or demolition works, and includes asphalt waste or excavated natural material.

Other if it is not possible to identify whether the waste is municipal waste, commercial and industrial waste or construction and demolition waste.

3.1.1 Municipal waste

Where municipal waste is recorded as the waste stream, the occupier must also record the municipal waste sub-stream, whether the waste is:

- domestic waste – household waste (other than garden organics) collected by or on behalf of a council as part of a routine kerbside service carried out at least once per fortnight
- other domestic waste – household waste (other than garden organics or domestic waste) collected by or on behalf of a council or taken directly to the waste facility by or on behalf of the householder
- council waste – waste (other than garden organics) collected by or on behalf of a council from parks or gardens, council street bins, the sweeping of streets by or on behalf of the council, council waste drop-off centres and major public events
- Garden organics – waste consisting of plants or parts of plants, including compost or mulch.

3.2 Waste types

Table 3.1 lists waste types, including corresponding Code for the purposes of the record-keeping requirements under clauses 27(a), 28(a), 31(1)-(2) and the Waste Contributions Monthly Report (clause 22(2)(b)).

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Table 3.1: Waste types

Description of waste	Code
Aggregate, roadbase or ballast	AGG
Aluminium (non-ferrous)	AL
Asbestos (N220)	ASB
Ashes	ASH
Batteries	BATT
Bricks or concrete	BC
Biosolids or manures	BIO
Ceramics, tiles, pottery	CER
Commingled recyclables	COMM
Composts or mulches	COMP
Contaminated soil	CONT
Dredging spoil	DSP
E-waste	EWASTE
Ferrous (iron or steel)	FE
Food or kitchen	FOOD
Glass	GLASS
Mattresses	MATT
Mixed waste *	MIX
Non-ferrous (metals, not iron steel or aluminium)	NFE
Oil	OIL
Paper or cardboard	PAPER
Plasterboard	PB
Pharmacy or clinical	PHARM
Plastic	PL
Problem Waste	PROB
Residues or rejects	RES
Shredder floc	FLOC
Soil (not contaminated or VENM)	SOIL
Textiles, rags	TEXT
Tyres	TYRE
Vegetation or garden	VEG
Virgin excavated natural material	VENM
Veterinary waste	VET
Wood, trees or timber	WOOD

Note: * For loads which contain more than one waste type, the 'description of waste' and 'Code' should be mixed waste and MIX respectively. The waste types that are required to be recorded under clause 30 for wastes that are used for an operational purpose at a scheduled waste facility are listed in Table 3.2.

Table 3.2: Waste types eligible for operational purpose deductions

Waste type
Geonets
Geotextiles
Drainage layer media
Piping
Clay liners
Geomembranes
Drainage gravels
Plastic sheeting
Virgin excavated natural material
Potential acid sulfate soils
Final capping materials
New asphalt
New concrete
Quarried materials
Recycled roadbase
Tarpaulin
Spray-on foam

The EPA will advise when the operational purpose deduction is granted:

- if the waste type is required to be reported in the Waste Contributions Monthly Report (WCMR), and
- the appropriate Code (if any) for recording and reporting in the WMCR.

4 Waste Levy Guideline 4: Weight conversion factors

See clauses 5(b), 36(3)(d)(ii), 36(4) and 38 of the Waste Regulation.

An occupier of a scheduled waste facility is required to measure the quantity of waste that is transported into or out of the facility. This guideline sets out when conversion factors can be used to measure the quantity of waste.

4.1 Vehicle Conversion Factors

Vehicle conversion factors may only be used by the occupier of a scheduled waste facility who is required under the Waste Regulation to install a weighbridge if:

- the verified weighbridge at a scheduled waste facility is out of operation; or
- the EPA has specifically exempted or deferred the occupier from the requirement to install a verified weighbridge under the Waste Regulation, and if an alternative measuring system has not been prescribed in the notice of exemption or deferral.

In these circumstances operators must use the conversion factors listed in Table 4.1 to measure the quantity of a load of waste or other material transported into or out of the waste facility, for the specified type of vehicle or bin in which the waste is transported.

Table 4.1: Vehicle and bin weight conversion factors

	Sources		
Open truck	Municipal, Commercial & Industrial waste Deemed tonnage (or t/m ³ if stated) of load	Construction & Demolition waste Deemed tonnage (or t/m ³ if stated) of load	Sand, soil or soil like material including clay rock, stone or similar quarried materials Deemed tonnage (or t/m ³ if stated) of load
Single rear axle with two rear wheels or four small rear wheels	0.62	0.98	2.47
Single rear axle with four normal size wheels	1.16	2.76	5.58
Tandem rear axle (bogie drive)	3.74	7.14	10.97
Twin steer with twin rear axles	5.57	7.61	10.97
Tipping semi-trailer	5.79	15	15
Skip Bins			
Skip Bin	0.8 (t/m ³)*	Mixed waste: 0.7 (t/m ³) Segregated concrete or brick: 1.2 (t/m ³) Crushed concrete & brick base material: 1.5 (t/m ³) Crushed aggregate: 1.3(t/m ³) All other waste: 1.1 (t/m ³) *	1.5 (t/m ³)*
Enclosed Trucks, Compactors, Trucks and Dogs, B doubles	All Sources Deemed tonnage		
Single Steer with single rear axle	2.72		
Single steer with tandem rear axle	6.38		
Tandem rear axle (bogie drive) with trailer (truck and dog)	29.1		
Twin Steer with tandem rear axle	7.96		
Waste transfer truck (Walking floor)	19.89		
B - Double	39.3		
Small vehicles and Mobile Garbage Bins (all sizes)			
Car / station wagon	0.06		
Van / ute / trailer	0.3		
Mobile Garbage Bin (as used for normal domestic kerbside collections: all sizes)	0.06 per bin**		

Notes: * The total deemed weight of a load in a skip bin is to be determined based on bin size, not amount of waste or material in the bin. ** If more than six mobile garbage bins are delivered in a ute or trailer, the maximum deemed weight is 0.3 tonnes: that is the standard conversion factor applying to utes and trailers. The above conversion factors for specified vehicles apply to each load of waste or material in the vehicle, regardless of how full the vehicle is.

4.2 Liquid Waste conversion of volume to weight

For the purposes of clause 5(b) of the Waste Regulation, one kilolitre of liquid waste that is measured by volume is taken to weigh one tonne.

5 Waste Levy Guideline 5: Volumetric and Topographical Surveys for Landfill and Resource Recovery Facilities.

See clauses 23(1)-(2), 24(1)(b) and 33 of the Waste Regulation.

An occupier of a scheduled waste facility is required to provide results of a topographical or volumetric survey in an approved form and manner specified by the Waste Levy Guidelines. This guideline sets out how the results must be provided.

Landfill Facilities

This section applies to any 'scheduled waste disposal facility', being a waste facility that is required to be licensed under the POEO Act because it is used for the disposal of waste.

5.1 Submitting survey results to EPA

Any results from a survey required must be submitted to EPA by completing the:

- Landfill Survey Checklist set out in section 5.2,
- Landfill Facility Information Certificate set out in section 5.3, and
- The Stockpile Information and Schedule of Material Movements Form set out in section 5.4.

The completed documents must be submitted together with the survey plan of the facility in electronic format to:

wasteauditunit@epa.nsw.gov.au

OR

by mail to the following address:

Waste Audit Unit

Environment Protection Authority

PO Box A290

Sydney South 1232

5.2 Landfill Survey Checklist

Facility:

Licence number:

Survey period:

Survey item	Yes
Survey carried out and signed by a qualified surveyor in accordance with clause 23(1) of the Waste Regulation.	
Survey results are presented in the form of a survey plan. The survey plan shows survey results to the licensed boundaries of the facility at the time of the survey.	
Terrain levels are represented on the survey plan by contours at not more than 1 metre intervals.	
All levels are related to Australian Height Datum and the origin of levels noted on the survey plan.	
Spot levels are taken at sufficient frequency to allow interpolation of levels from the survey plan to ± 0.2 metres at the 90% confidence level.	
Boundaries of the site, date of survey, adjoining title information, scale bar, buildings, roads, fences, ponds, landfill cell extraction areas, weighbridges, settlement, subsidence and any other significant details that will likely impact on the volume usage are noted on the survey plan.	
The boundaries of all active cells which received waste during the survey period are noted on the survey plan by use of the Map Grid of Australia 1994 (MGA94).	
The boundaries of all cells which are currently being excavated, mined or quarried for any purpose are noted on the survey plan by use of the Map Grid of Australia 1994 (MGA94).	
All changes in the volume in the active cells and any other area on the facility during the survey period are noted on the survey plan and listed in the Landfill Facility Information Certificate.	
Stockpile locations are clearly noted on the survey plan and provided with an identification number that correlates with the Landfill Facility Information Certificate.	

Signed Date

Name (surveyor).....

of (organisation).....

5.3 Landfill Facility Information Certificate

Licence no:

Survey period:

Facility name:

Facility address:

.....

Occupier's name:

Title details:

Site area:hectares.

Lot..... D.P.....

Lot..... D.P.....

Lot..... D.P.....

Lot..... D.P.....

MGA94 co-ordinates of licensed boundary (show on survey plan):

.....

MGA 94 co-ordinates of active cell/s (show on survey plan):

.....

Landfill capacity details:

Total design capacity

Void space remaining at beginning of survey period

Change in void space during this survey period

If the value is different from active cell figures, provide individual volumes on survey plan

Change in void space in active cell during this survey period

If more than one active cell during survey period, provide individual volumes on survey plan

Void space remaining as at end of survey period

Stockpile details

Stockpile identification	Volume (m ³)

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If space is insufficient, please attach a separate schedule. The surveyor should sign the schedule (see next page).

Surveyor's certification

I,,
a qualified surveyor, ofABN.....
certify that the above information is correct and that the survey and computations
represented in the attached survey plans have been conducted in accordance with the
approved form and manner requirements of the *Protection of the Environment
Operations (Waste) Regulation 2014*.

.....
Signature

.....
Date

Resource Recovery Facilities

This section applies to any waste facility other than a 'scheduled waste disposal facility'

5.5 Submitting survey results to EPA

Any results from a survey required must be submitted to EPA by completing the:

- Resource Recovery Survey Checklist set out in section 5.6,
- Resource Recovery Facility Information Certificate set out in section 5.7.

The completed documents must be submitted together with the survey plan of the facility in electronic format to:

wasteauditunit@epa.nsw.gov.au

OR

by mail to the following address:

Waste Audit Unit
Environment Protection Authority
PO Box A290
Sydney South 1232

5.6 Resource Recovery Survey Checklist

Facility name:

Facility address:

Occupier's name:

Licence number (if applicable):

Survey period:

Survey item	Yes
Survey must be carried out and signed by a qualified surveyor in accordance with clause 23(1)(a) of the Waste Regulation.	
Survey results must be presented in the form of a topographical plan. The survey plan must show survey results to the licensed boundaries of the Facility. In the case of an unlicensed facility, the survey plan must show survey results to the legal boundaries of the Facility.	
Terrain levels must be represented on the survey plan by contours at not more than 1 metre intervals.	
All levels must be related to Australian Height Datum and the origin of levels noted on the survey plan.	
Spot levels must be taken at sufficient frequency to allow interpolation of levels from the survey plan to ± 0.2 metres at the 90% confidence level.	
Boundaries of the site, date of survey, adjoining title information, scale bar, buildings, roads, fences, ponds, and weighbridges must be noted on the survey plan.	
Stockpile locations must be clearly noted on the survey plan and provided with an identification number that correlates with the Facility Information Certificate below.	

Signed: Date:

Name (surveyor)

of (organisation).....

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Surveyor's certification

I, (full name),
a qualified surveyor, of.....(provide
company name, and must include relevant ABN or ACN) certify that the above information is
correct and that the survey and computations represented in the attached survey plans have
been conducted in accordance with the approved form and manner requirements of the
Protection of the Environment Operations (Waste) Regulation 2014.

Signature:Date:

6 Waste Guideline 6: Waste and Environment (Liquid Waste) Levy: Technical Guidelines

See clause 17(b) of the Waste Regulation.

The occupier of a scheduled waste facility who is required to pay the waste levy may deduct from the levy payable an amount in respect of trackable liquid waste received at the facility which is transported from the facility as a substance other than trackable liquid waste to a place for lawful recycling, re-use or processing, but only if any requirements of the Waste Levy Guidelines have been satisfied.

For the purpose of clause 17 (b), the requirements in each row of column 3 of the Table below apply in relation to the type of substance described in column 1 that is transported to a place for the purpose in column 2.

Column 1 Substance	Column 2 Purpose	Column 3 Requirements
The liquid component of processed, treated or recycled trackable liquid waste	Lawful recycling, re-use or processing as industrial water in a commercial or industrial process.	The liquid component must comply with relevant industrial specifications, standards and guidelines for the particular commercial or industrial process. Where a specification is not available or applicable, a risk management plan must be undertaken (and made available to the EPA) consistent with the principles outlined in the National Guidelines for Water Recycling: Managing Health and Environmental Risks (2006) ¹
The aqueous liquid component of processed, treated or recycled trackable liquid waste	Lawful ² recycling, re-use or processing in the irrigation of agricultural land or public parks or other recreational facilities.	The aqueous fraction of treated or processed liquid waste must be of a quality appropriate for irrigation on agricultural land or application to land without causing harm to the environment or human health. The water quality of the aqueous fraction must not exceed the trigger values for the specific physical, chemical and biological parameters outlined in: <ol style="list-style-type: none"> 1. The Australian and New Zealand Guidelines for Fresh and Marine Water Quality (2000), Chapter 4: Primary Industries, Sections 4.2.1–4.2.9 Water Quality for Irrigation (the ANZECC Guidelines).³ 2. The ‘health’ guideline values in the Australian Drinking Water Guidelines (2004),⁴ Chapter 10: Monitoring for Specific Characteristics in Drinking Water (Table 10.10).⁵

Notes: ¹ Environment Protection and Heritage Council, Natural Resource Management Ministerial Council, Australian Health Ministers’ Conference 2006, *National Water Quality Management Strategy: Australian Guidelines for Water Recycling: Managing Health and Environmental Risks (Phase 1)*, EPHC, NRMCC, AHMC.

² Any application of the substance to land must comply with any applicable resource recovery order and exemption. The current versions of orders and exemptions are published on the EPA’s website at:

<http://www.epa.nsw.gov.au/wasteregulation/orders-exemptions.htm>. Where no resource recovery order or resource recovery exemption is currently available for the intended use of a waste material, an application can be made to the NSW Environment Protection Authority (EPA): see <http://www.epa.nsw.gov.au/wasteregulation/apply-exemption.htm>

³ Australia and New Zealand Environment and Conservation Council, Agriculture and Resource Management Council of Australia and New Zealand 2000, *Australian and New Zealand Guidelines for Fresh and Marine Water Quality*, ANZECC, ARMCANZ.

⁴ National Health and Medical Research Council, Natural Resource Management Ministerial Council 2004, *National Water Quality Management Strategy: Australian Drinking Water Guidelines 6*, NHMRC, NRMCC.

⁵ Where no appropriate guideline values are available for identified chemicals or where the waste contains greater than trace amounts of substances, such as heavy metals, solvents, chlorinated organic compounds, agricultural chemical residues or petrochemicals, the waste in question is generally not suitable for application to land for irrigation purposes.

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Column 1 Substance	Column 2 Purpose	Column 3 Requirements
The solid or liquid component of processed, treated or recycled trackable liquid waste which has been recovered into its original substance (e.g. solvent, chemical, fuel or oil) (Original Form)	Lawful recycling, re-use or processing (other than application to land) in the substance's Original Form	The solid or liquid component must be sent off-site for re-use in its Original Form and must comply with relevant legislation, specifications, standards and guidelines for the proposed reuse.