About the waste levy

In NSW a waste levy is paid for each tonne of waste that ends up in landfill. By increasing landfill costs, the levy makes recycling more attractive and encourages us to make the most of our resources, helping the environment. The levy has helped double recycling in NSW in the last decade.

How is the levy system changing?

Beginning 1 August 2015, a wider range of facilities will be liable for the levy, including those that store, recover, recycle or process waste in the regulated area.

However, these waste processing, recovery and storage facilities that are liable for the levy will only have to pay it when they trigger certain criteria. The liability is extinguished when their waste is sent off-site for lawful reuse, processing or disposal (see below).

Why the change?

These changes are designed to stop operators who take waste on site claiming to recycle it, but instead dispose of it illegally or simply stockpile it indefinitely without proper processing.

These activities distort the waste market, negatively impact the financial viability of legitimate operators and undermine the intent of the waste levy, which is to divert waste from landfill and increase recycling and resource recovery. Longterm waste storage and stockpiling of waste represent health and environmental risks, a risk of abandonment and a potential liability to local communities for future clean-up costs.

This change is not a levy on recyclables. Just as before, the levy only applies to the non-recyclable portion of the waste that ends up in landfill. Legitimate operators would already be including this overhead in the gate price charged.

The new system will also provide a strong incentive for operators of resource recovery facilities to manage their stockpiles efficiently and encourage the movement of material out of the facility for lawful re-use within 12 months.

What recycling facilities are liable after 1 August 2015?

All EPA-licensed facilities in the regulated area that store, recover, recycle or process waste will be liable, except for the following:

- facilities licensed for metallurgical activities

About the EPA

The NSW Environment Protection Authority (EPA) manages environmental issues, responds to pollution incidents, and enforces environmental regulations. We also issue environment protection licences.

How will the new system work for recyclers?

The levy liability for EPA-licensed waste processing, recovery and storage facilities applies on all waste received at the facilities, as follows:

- A liability is activated when waste is received
- The liability is extinguished once the waste is sent off-site for lawful recycling, reuse or disposal
- The liability becomes payable when:
  - waste is stockpiled at the facility for more than 12 months, unless it has been processed at the facility to a standard required by a resource recovery order
  - waste is stockpiled above lawful limits (see ‘authorised amounts’)
  - waste transported from the facility is unlawfully disposed of.

Changes to the NSW waste levy for resource recovery facilities
• facilities only required to be licensed for clinical and related waste, liquid waste, hazardous or restricted solid waste
• facilities operating solely as ceramic works, composting, container reconditioning, contaminated soil treatment, or paper or pulp production facilities.

How do I comply with the new rules?

Assess your baseline waste
All waste entering eligible sites after August 1 will become liable for the levy, so it is essential that you correctly account for waste at your site at 31 July 2015 by taking stock of it. The EPA will work with your facility to establish the baseline amount of waste on site.

Keep accurate records
Knowing with accuracy how much waste moves through your facility is critical to determine your levy liability and ensure it is extinguished when the waste is recycled or moved offsite. You must have in place a system to accurately record all waste entering and leaving your facility and report this information to the EPA from 1 August 2015.

Your current record-keeping systems may need an upgrade to fulfil this requirement.

Install a weighbridge by 1 February 2016
Facilities with a levy liability must have a weighbridge installed by 1 February 2016 to accurately record waste movements. Your facility may be eligible for up to $75,000 to cover costs. See our weighbridge fact sheet for more information.

Authorised amounts
To ensure recyclers do the right thing, the EPA is working with industry to set authorised amounts of waste permitted onsite for licensed waste facilities. These limits will be established by 1 August 2015 and will help to ensure waste accepted at these facilities is processed and moves back into the productive economy.

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