About the new levy rules
A waste levy liability will apply to EPA licensed waste processing, recovery and storage facilities from 1 August 2015 (see the EPA fact sheet Changes to the NSW waste levy for resource recovery facilities). Levy liability is calculated on every tonne of waste that enters your site.

If your site is managed well, you should not be required to pay any additional levy. Your levy liability is extinguished when waste is lawfully moved off-site.

Triggers for levy payment
1. Time as a trigger (12 month rule)
If any waste is stockpiled on your site for more than 12 months, it will trigger levy payment. If you process waste to the standard required by a resource recovery order, it is exempted from the trigger for paying the levy and can stay on site.

2. Illegal disposal as a trigger
If you illegally dispose of waste from your facility, you will trigger a levy payment for that waste. You will also be committing an offence. Be aware that the EPA now has more powers, stronger penalties, and new tools to detect and tackle illegal disposal and fraud in the waste sector.

3. Quantity as a trigger (authorised amount)
The levy payment is triggered for the amount of waste (unprocessed and processed) received after 1 August 2015 that is above a limit on your licence called the ‘authorised amount’ (Figure 2). The EPA is using a standard process and working with each facility to establish the maximum quantity of waste permitted on-site at any one time, or ‘authorised amount’ as a licence condition.

Figure 1 – A levy liability is incurred on waste entering a site, but extinguished when it is lawfully recycled or sent to landfill. Exceeding your authorised amount, stockpiling waste for more than 12 months, or disposing of waste illegally triggers levy payment.
How is a waste levy liability calculated for resource recovery facilities?

Figure 2 – Quantity as a trigger – a site with an authorised amount of 10,000 tonnes (t).

Making a levy payment (once triggered)

Once a levy payment is triggered, you have 56 days from the end of the monthly reporting period to make a payment to the EPA.

What do you need to do?

1. Commencing 1 August 2015 you must keep specific records of waste at your site, including waste entering and leaving your site. You need to do this even if you don’t have a weighbridge installed yet.

2. Calculate existing stock on hand stockpiled on your site (including processed and unprocessed waste) immediately prior to 1 August 2015. Inform the EPA of this amount by 31 August 2015. To do this, you must use a volumetric survey or other approved method.

3. Conduct a baseline topographical survey of your facility during August 2015 and provide the results to the EPA by 30 September 2015.

4. Report monthly to the EPA via our online system. This is your Waste Contribution Monthly Report. It is due 14 days after the end of each monthly reporting period, with your first report due on 14 September 2015. The EPA is developing a new online system to simplify this reporting process and will provide support and training for this system. You must report:
   - Waste received and removed from site
   - Waste stream and waste type
   - Where the waste came from and went to
   - Waste processed on site

The EPA will use this information to calculate levy liabilities, payments, and compliance with the law.

5. If you receive materials for approved onsite works, called an operational purpose, you can apply for an operational purpose deduction to ‘off-set’ your levy liability.

6. The EPA will calculate your levy liability based on waste inputs and outputs at your facility. Levy liability will be extinguished when waste is lawfully moved off-site.

7. If you trigger a levy payment, you must pay the levy amount owed. Failure to do so will put you in breach of the legislation; you may be charged interest on levy owed, issued with a Penalty Notice or have your licence suspended.

Considerations

The EPA will take into account reasonable mass loss when calculating your levy liability.