



Waste Disposal Levy

Training for Waste Disposal Facility Operators

Training Workbook

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About this Training

Introduction This training workbook guides you through the calculation and payment information for the waste disposal levy, and the use of the Online Waste Levy System (OWLS).

Audience This training is for waste disposal facility operators and their staff who are involved in waste disposal levy activities.

Approach This workbook is designed to guide you through the relevant source information and to check your understanding of the key points. You are encouraged to complete the questions as you go, and to check your answers against those provided at the back of the workbook. This will help you to feel confident in your own understanding of this essential information. If you get an answer wrong, remember to go back and take another look at the section.

Note: If your facility deposits more than 1000 tonnes of waste per year you will not be eligible to submit an annual return and should therefore skip the following sections as they are not relevant to you:

- In Section 2: 'Annual returns' and 'Submitting an annual return in OWLS'
 - In Section 4: 'Methods relating to annual returns'.
-

Time required This workbook may take 1–1.5 hours to complete for the majority of people. People at facilities eligible to submit an annual return may need a little longer as there are some additional sections to review.

You will need The following guides are referenced as part of this training:

- *Calculation and Payment of the Waste Disposal Levy Guidance for Waste Disposal Facility Operators.*
- *Online Waste Levy System User Guide for Waste Disposal Facility Operators.*

Copies of these documents are available on the Ministry's website:

<http://www.mfe.govt.nz/issues/waste/waste-disposal-levy/information-operators.html>

Glossary Each guide has its own glossary of terms See:

- Appendix 1 in the *Calculation and Payment of the Waste Disposal Levy* guide
- Glossary section in the *Online Waste Levy System* guide.

Your notes Space is provided throughout this workbook for you to make your own notes as you review the reference information.

1. Getting Started

In this section you will be introduced to:

- the purpose of the Waste Minimisation Act 2008 and the waste disposal levy
 - how the levy works and what the funds will be used for
 - the Online Waste Levy System (OWLS) including:
 - the different system user access types that determine which tasks you can complete in the system
 - how to set up or change your password
 - how to log into OWLS and navigate the system.
-

Introduction to the Waste Minimisation Act

The purpose of the Waste Minimisation Act is to encourage waste minimisation and a decrease in waste disposal to:

- protect the environment from harm, and
 - provide environmental, social, economic and cultural benefits.
-

Introduction to the waste disposal levy

Review pages 2–3 of chapter 1 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about the purpose of the waste disposal levy, how it works, and what the funds collected will be used for.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 1 **Question:** Which of the following is incorrect?
- Answer:**
- a. the levy comes into effect on 1 July 2009
 - b. the amount of the levy is \$10 per tonne (excl GST)
 - c. the levy provides an economic incentive to change behaviours and reduce the amount of waste generated
 - d. all of the levy money collected will be allocated to territorial authorities on a population basis
-
- 2 **Question:** Further information about waste levy activities is available from:
- Answer:**
- a. 0800 WDLEVY
 - b. www.wastelevy.govt.nz
 - c. www.mfe.govt.nz/issues/waste
 - d. info@wastelevy.govt.nz
 - e. all of the above
-

My notes

Introduction to OWLS

Review chapter 1 (beginning on page 2) of the *Online Waste Levy System* guide to learn about the different system user access types, setting up and changing your password, logging into OWLS and navigating the system.

Once you have reviewed the above information, answer the questions below to check your understanding.

If you have already received an email with a link to the system, have a go at logging in and then familiarise yourself with the home page.



3 Question: Data Entry users have access in OWLS to submit applications.
Answer: True / False

4 Question: Your OWLS user account will be locked if you enter an incorrect password three times.
Answer: True / False

5 Question: Your password for OWLS must be at least ___ characters long.
Answer: a. 6
b. 7
c. 8
d. 9

My notes

2. Submitting Returns

In this section you will look at:

- calculating the amount of waste subject to the levy
 - submitting levy returns
 - provisions for submitting an annual return.
-

Calculating the amount of waste subject to the levy

Review pages 5–7 of chapter 2 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: what you have to pay the levy on, calculating net tonnage, and storing materials for more than six months.

Once you have reviewed the above information, answer the questions below to check your understanding.



- Question:** The levy does apply to liquid waste.

Answer: True / False

- Question:** Diverted tonnage is material that has entered the facility after 1 July 2009 and been included as gross tonnage in your return.

Answer: True / False

- Question:** You don't have to weigh diverted material if it is immediately separated out for reuse, recycling or removal from the facility.

Answer: True / False

- Question:** Diverted tonnage is the tonnage of material that is reused or recycled at the disposal facility, or removed from the facility within _____ of deposit.

Answer:

 - a. 3 months
 - b. 6 months
 - c. 9 months
 - d. 12 months

My notes

Submitting a monthly return

Review pages 7–11 of chapter 2 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: submitting levy returns, extensions of time to submit returns, and levy estimates.

Once you have reviewed the above information, answer the questions below to check your understanding.



5 Question: All disposal facility operators must submit monthly returns unless they have been approved to submit an annual return.

Answer: True / False

6 Question: Monthly returns are due on the ____ of the month after the waste has been collected:

Answer:

- a. 1st
- b. 5th
- c. 20th
- d. 28th

7 Question: You cannot submit a paper return.

Answer: True / False

8 Question: An application for an extension of time to submit your return must be lodged with the levy collector no later than 15 days before the due date.

Answer: True / False

My notes

Submitting a monthly return in OWLS

Review chapter 2 (beginning on page 7) of the *Online Waste Levy System* guide to learn about: how to submit and verify a monthly return, and view and download a statement.

Once you have reviewed the above information, answer the questions below to check your understanding.



-
- 9** **Question:** Both data entry users and verifiers can submit returns in OWLS.
Answer: True / False
-
- 10** **Question:** When a return has the status of 'Verification Required', updates to the return can still be completed, if required.
Answer: True / False
-
- 11** **Question:** Once the return has a status of 'Levy Calculated' it cannot be amended.
Answer: True / False
-
- 12** **Question:** An initial estimate of your tonnage will be calculated if your return still has the status of 'Verification Required' in OWLS five days after the due date.
Answer: True / False
-
- 13** **Question:** Charges and payments will display on your statement after you have submitted a return and the levy for that period has been calculated.
Answer: True / False
-

My notes

Annual returns

Note: Skip to section 3 if your facility deposits more than 1000 tonnes of waste per year as this information is not relevant to you.

Review chapter 3 (beginning on page 15) of the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: who can submit an annual return, the application process and supporting information required, how and when the levy is paid, and final returns.

Once you have reviewed the above information, answer the questions below to check your understanding.



14 Question: Operators of facilities whose expected net tonnage for the financial year is 1000 tonnes or less can apply to submit an annual return.

Answer: True / False

15 Question: If your facility is approved to submit an annual return, you will still make monthly payments.

Answer: True / False

16 Question: You can only lodge an application to submit an annual return within the month of June each year.

Answer: True / False

17 Question: When calculating expected net tonnage you should consider whether the waste being deposited each year is increasing or decreasing, and factor this into your estimate.

Answer: True / False

18 Question: The evidence of how the expected net tonnage was calculated should include:

Answer:

- a. evidence collected including maps and previous records
- b. a written explanation of the method chosen, and why
- c. the results of any investigations conducted
- d. all of the above

19 Question: Actual net tonnage figures must be provided by 5 July of the following financial year.

Answer: True / False

Continued on next page

- 20 **Question:** How often do you need to reapply to submit annual returns?
- Answer:**
- a. every year
 - b. only when your expected net tonnage for the year is greater than the previous year
 - c. every three years
 - d. never
-

My notes

Submitting an annual return in OWLS

Review chapter 3 (beginning on page 15) of the *Online Waste Levy System* guide to learn about how to: submit provisional and final returns, and verify a final return.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 21 **Question:** The levy collector will issue an initial estimate of your annual tonnage _____ after the due date if you fail to submit and verify, a complete and accurate annual return on time.
- Answer:**
- a. 5 days
 - b. 8 days
 - c. 12 days
 - d. 15 days
-

- 22 **Question:** The status 'Awaiting Return' in OWLS indicates that a blank final annual return has been generated by the system and requires completion.
- Answer:** True / False
-

- 23 **Question:** A data entry user cannot update an annual return.
- Answer:** True / False
-

Continued on next page

24 Question: Up until the levy is calculated on 1 September, a provisional annual return has the status of 'Application Accepted' in OWLS.
Answer: True / False

My notes

3. Paying the Levy, Waivers and Refunds

In this section you will look at:

- levy invoicing and payments
 - applying for an extension of time to pay the levy
 - what happens if you don't pay the levy
 - what happens if you close or sell the facility
 - when you can apply for a waiver and the information you need to provide
 - receiving refunds.
-

Paying the levy

Review pages 11–14 of chapter 2 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: levy invoicing and payments, payment extensions, what happens if you don't pay, and what you need to do if you close or sell the facility.

For annual returns, also review page 17 of chapter 3 to recap on the payment requirements.

Once you have reviewed the above information, answer the questions below to check your understanding.



- Question:** You will receive an invoice every month regardless of whether you submit monthly or annual returns.

Answer: True / False

- Question:** Payments are due by the 20th of the third month after the waste has been deposited.

Answer: True / False

- Question:** If you cannot pay the levy on time due to unusual circumstances you can apply for an extension. If approved, the extension will be for:

Answer:

 - a. 15 days
 - b. no more than one month
 - c. 6 weeks
 - d. no more than two months

Continued on next page

4 **Question:** If you fail to make your levy payment by the due date and have not had an extension approved you will be charged interest at the rate of 10 per cent per annum, calculated daily.

Answer: True / False

5 **Question:** If you are selling, or cease to be the operator of the facility, you must advise the Ministry of the transfer of ownership at least _____ before sale/ownership transfer.

Answer: a. 5 days
b. 10 days
c. 20 days
d. 30 days

My notes

Waivers and refunds

Review chapter 4 (beginning on page 19) of the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: when you can apply for a waiver and what information you must provide, and how you can apply for a refund.

Once you have reviewed the above information, answer the questions below to check your understanding.



6 **Question:** If an application for a waiver is approved, it does not permanently exempt you from paying a levy on that type of waste, or in that particular circumstance.

Answer: True / False

Continued on next page

- 7 **Question:** An application for a waiver can be made:
- Answer:**
- a. before the waste is received
 - b. after the waste has been received and before the levy has been paid
 - c. after the levy has been paid
 - d. only after the levy has been paid
 - e. a b and c
-

- 8 **Question:** You can apply for a refund when a waiver has been approved and you have already paid the levy.
- Answer:** True / False
-

My notes

4. Calculating Tonnage

In this section you will look at methods for calculating tonnage that are applicable:

- to all disposal facilities, including weighbridges, conversion factors and the average tonnage system
 - only to disposal facilities that are approved to submit an annual return, including volumetric surveys and per capita waste disposal.
-

Methods applicable to all facilities

Review pages 21–26 of chapter 5, and appendices 2 and 3 (on pages 34_36) of the *Calculation and Payment of the Waste Disposal Levy* guide to learn about tonnage calculation methods that are applicable to all disposal facilities.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 1 **Question:** Disposal facilities with access to a compliant and functioning weighbridge (on- or off-site) can seek approval to use an 'average tonnage per vehicle' method for light vehicles and trailers.

Answer: True / False

- 2 **Question:** It is not recommended that you accept information on off-site weighbridge tickets that are more than six hours old.

Answer: True / False

- 3 **Question:** Volume can be assessed by:

Answer:

- a. using a compliant measuring instrument
- b. using a container of known volume
- c. estimating volume based on known capacity in vehicle types
- d. all of the above

- 4 **Question:** All on-site / off-site weighbridges and measuring instruments must be compliant with the provisions of the Weights and Measures Act 1987.

Answer: True / False

Continued on next page

5 **Question:** The average tonnage system can be applied to light vehicles, generally those with a vehicle mass of 5 tonnes or less, or to trailers towed by these vehicles.

Answer: True / False

6 **Question:** Approval to use the average tonnage system will be specified for a period of _____ or less.

Answer: a. 2 years
b. 3 years
c. 4 years
d. 5 years

7 **Question:** The conversion factor for uncompacted general waste or material is 0.320 tonnes (320 kg)/cubic metre.

Answer: True / False

8 **Question:** Abattoir waste, concrete and ash are all considered to be high-density waste or material with a conversion factor of 1.500 tonnes (1500 kg)/cubic metre.

Answer: True / False

My notes

Methods relating to annual returns

Note: Skip to section 5 if your facility deposits more than 1000 tonnes of waste per year as this information is not relevant to you.

Review pages 27–29 of chapter 5 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about some additional tonnage calculation methods that are applicable only to disposal facilities approved to submit an annual return.

Once you have reviewed the above information, answer the questions below to check your understanding.



9 Question: Volumetric survey results need to be signed off by a registered surveyor.

Answer: True / False

10 Question: The per capita method may be used where submission of an annual return has been approved, the facility is unstaffed, and has limited records.

Answer: True / False

11 Question: In applying the per capita method, if the facility receives waste from both residential and farming activity the conversion factor of _____ tonnes per person per year should be used.

Answer:

- a. 0.260
- b. 0.500
- c. 0.750
- d. 0.880

My notes

5. Monitoring the Levy

In this section you will look at:

- record keeping requirements
 - audits of levy activities.
-

Record keeping and auditing

Review chapter 6 (beginning on page 30) of the *Calculation and Payment of the Waste Disposal Levy* guide to learn about the records and information that disposal facility operators are required to keep, and the levy auditing requirements.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 1 **Question:** The weighbridge ticket and the registration details of the vehicle carrying the waste must be retained when an off-site weighbridge has been used to weigh the tonnage of waste.

Answer: True / False

- 2 **Question:** Details of the type of motor vehicle the waste was carried in must be retained if the tonnage of waste or diverted material was assessed under an average tonnage system.

Answer: True / False

- 3 **Question:** Records should be retained for at least _____ after the date of payment.

Answer:

- 5 years
- 7 years
- 10 years
- 12 years

- 4 **Question:** An auditor can audit disposal facilities about its levy activities:

Answer:

- at any time
- every three years
- in response to irregular or questionable activities
- all of the above

My notes

6. Creating and Updating Applications in OWLS

In this section you will look at creating and updating applications in OWLS for:

- levy return and payment extensions
 - waivers of the levy
 - using the average tonnage system at your facility
 - submitting an annual return
 - an extension of storage time for material at your facility
 - refunds of levy money paid after a waiver is granted.
-

Creating and updating applications

Review chapter 4 (beginning on page 20) of the *Online Waste Levy System* guide to learn about how to create and update applications.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 1 Question:** Data entry users can create an application for an extension of time to submit a monthly levy return.
Answer: True / False

 - 2 Question:** You can view the status of pending and previous applications on the Applications Summary screen.
Answer: True / False

 - 3 Question:** Applications cannot be updated in OWLS once they have been submitted.
Answer: True / False

 - 4 Question:** When applying to extend the storage time for material on your site you can enter a 'Material Removal Date' of up to two years after the date the material was received.
Answer: True / False

 - 5 Question:** Applications for reimbursements are not created in OWLS.
Answer: True / False
-

Continued on next page

- 6 **Question:** The maximum file size that can be attached in OWLS is:
- Answer:**
- a. 10 MB
 - b. 5 MB
 - c. 3 MB
 - d. 2 MB

My notes

7. Updating Contact and User Details in OWLS

In this section you will look at:

- updating operator and facility details in OWLS
 - adding and updating contacts in OWLS
 - viewing and deactivating users in OWLS.
-

Updating contacts and user details

Review Chapter 5 (beginning on page 37) of the *Online Waste Levy System* guide to learn about how to update contacts and user details.

Once you have reviewed the above information, answer the questions below to check your understanding.



1 **Question:** Only Verifiers can add a new contact in OWLS.

Answer: True / False

2 **Question:** Data entry users can update contact details in OWLS.

Answer: True / False

3 **Question:** To set up a new user in OWLS you need to complete a Signing Authorities form.

Answer: True / False

4 **Question:** To deactivate a user in OWLS, use the Signing Authorities screen.

Answer: True / False

My notes

Answers

This section provides answers to the questions throughout this workbook. The purpose of the questions is to help you check your own understanding of the information covered. If you get an answer wrong, go back to the reference information and review it again.

1. Getting started



Questions from pages 2–3.

- 1 d. Half of the levy money will be allocated to territorial authorities on a population basis.
 - 2 e
 - 3 False. Data entry users can only view applications.
 - 4 True
 - 5 c
-

2. Submitting returns



Questions from pages 4–9.

- 1 True
 - 2 True
 - 3 True
 - 4 b
 - 5 True
 - 6 c
 - 7 False. A paper return can be submitted if due to unusual circumstances you cannot access the website to submit your return on time.
 - 8 True
 - 9 True
 - 10 True
 - 11 False. The verifier can amend the return.
 - 12 True
 - 13 True
 - 14 True
 - 15 True
 - 16 False. You can apply at any time and if approved, the change will take effect from the new financial year (1 July).
 - 17 True
 - 18 d
 - 19 False. Actual net tonnage figures must be submitted by 20 July of the following financial year
-

Continued on next page

2. Submitting returns continued...



Annual returns continued...

- 20 a
 - 21 a
 - 22 True
 - 23 False. A data entry user can update a return before it is verified.
 - 24 True.
-

3. Paying the levy, waivers and refunds



Questions from pages 10–12.

- 1 True
 - 2 True
 - 3 b
 - 4 False. Interest rate is 7.5 per cent per annum.
 - 5 b
 - 6 True
 - 7 e
 - 8 True
-

4. Calculating tonnage



Questions from pages 13–15.

- 1 True
 - 2 True
 - 3 d
 - 4 True
 - 5 False. Light vehicles are those with a mass of 3.5 tonnes or less, or trailers towed by these vehicles.
 - 6 b
 - 7 False. 0.200 tonnes (200kg)/cubic metre
 - 8 True
 - 9 True
 - 10 True
 - 11 b
-

5. Monitoring the levy



Questions from page 16.

- 1 True
 - 2 True
 - 3 b
 - 4 d
-

6. Creating and updating applications in OWLS



Questions from pages 18–19.

- 1 False. Only verifiers can create applications in OWLS.
 - 2 True
 - 3 False. The 'Update' option will be available if the application's status is 'Submitted' or 'Resubmission Required'.
 - 4 True
 - 5 True
 - 6 c
-

7. Creating and updating contacts in OWLS



Questions from page 20.

- 1 True
 - 2 False. Only data entry users can view.
 - 3 True
 - 4 True
-

