



## Waste levy

# Levy and reporting obligations for Class 3 and 4 facilities

## Managed or controlled fill disposal facilities

This is part of a series of fact sheets on disposal facility obligations under the Waste Minimisation Act 2008

### What is the waste levy?

The waste levy applies to all waste disposed of at certain types of disposal facilities.

The [Waste Minimisation Act 2008](#) (the WMA) and the [Waste Minimisation \(Calculation and Payment of Waste Disposal Levy\) Regulations 2009](#) (the Regulations) require disposal facilities to file returns to the Ministry for the Environment through the [Online Waste Levy System](#) (OWLS) on the gross and diverted tonnage they receive.

Returns are filed monthly (unless the Ministry for the Environment has given approval for a smaller facility to file an annual return).

The waste levy is paid on net tonnage, which is gross tonnage minus diverted tonnage.

Please see the [Waste levy: Measuring waste tonnages](#) fact sheet for more information on reporting requirements.

## What are Class 3 and 4 facilities?

Class 3 and 4 facilities are managed or controlled fill disposal facilities. Under the Regulations, Classes 3 and 4 are treated as one facility class type for the purpose of the waste disposal levy.

Class 3 and 4 facilities **accept** one or more of the following for disposal:

- inert waste material from construction and demolition activities
- inert waste material from earthworks or site remediation.

Examples of waste that Class 3 and 4 facilities **might accept** include (but are not limited to):

- lightly contaminated soil below applicable consent limits and inert construction and demolition materials including:
  - site clearance and excavation materials including soils, clays, rocks, gravel, tree stumps
  - masonry, including bricks, pavers
  - clay products, including pipes, tiles
  - concrete, including crushed concrete and blocks (for reinforced concrete, exposed reinforcing must be removed)
  - asphalt (bitumen-based only)
  - road sub-base.

Class 3 and 4 facilities **do not accept**:

- household waste
- waste from commercial or industrial sources
- waste from institutional sources (for example, hospitals, educational facilities, and aged care facilities)
- waste generated from a single industrial process (for example, steel or aluminium making, or pulp and paper making) carried out in one or more locations
- waste material from construction and demolition activity (except for inert waste material).

If your facility does not fall within the description above, please use the [Waste levy: Determining your disposal facility class](#) fact sheet to determine your classification.

### What is 'inert waste material'?

Inert waste material:

- is not chemically or biologically reactive
- does not decompose or undergo any change in its chemical properties, and
- does not alter the chemical properties of any other material.

## What are the levy obligations for Class 3 and 4 facilities?

Class 3 and 4 facilities must meet levy and reporting obligations with specific time requirements. It is important to understand what is required and when.

Date	Obligation
1 July 2022	Register your Class 3 and 4 facility in the Ministry's <a href="#">Online Waste Levy System (OWLS)</a> <b>by this date.</b>
1 January 2023	Start keeping records of gross waste and diverted tonnage for each month.
20 February 2023	Provide the first monthly return (for January) to OWLS <b>by this date</b> and continue to report by the 20 <sup>th</sup> of every month thereafter.
1 July 2023	The waste disposal levy of <b>\$10 per tonne</b> applies to the net tonnage of waste disposed of at Class 3 and 4 facilities.
20 August 2023	The first monthly return that will be subject to waste disposal levy payment obligations is due by this date.
4 September 2023	The first monthly invoice for the waste disposal levy (for waste disposed of in July) is issued by the Ministry through OWLS.
20 October 2023	Payment of the first invoice is due <b>by this date.</b>

Sometimes obligations fall on non-working days (eg, weekends or public holidays). Where the due date is a non-working day, the report is due the following working day (See [Regulation 39](#)).

## What else do I need to know?

It is important to ensure you understand what you need to keep records of and how the levy is charged.

Obligation	Description	Example
Recording data	Disposal facility operators must record all gross, diverted, and net waste tonnages at their facility. <b>The waste disposal levy is applied to net tonnage.</b>	<ul style="list-style-type: none"> <li>Net tonnage is gross tonnage minus diverted tonnage.</li> <li>Gross tonnage is the total tonnage of waste or diverted material that enters the facility.</li> <li>Diverted tonnage is the tonnage of waste or diverted material that enters the facility but is reused or recycled at the facility, or removed from the facility within six months of it arriving.</li> </ul>
Monthly returns	Disposal facility operators must provide a monthly return in OWLS of waste tonnages for each month of the financial year, by the 20 <sup>th</sup> day of the following month.  If an operator fails to do so, the Ministry may estimate the monthly net tonnage for invoicing purposes.	The monthly return for waste disposed of in July is normally due no later than 20 August. However, in 2023, this day falls on a Sunday, so the due date shifts to Monday 21 August.
Invoices	OWLS will issue disposal facility operators with an invoice for the levy payable for each calendar month based on information provided in the monthly return (or estimate, if applicable).	A disposal facility operator provides their July return by 21 August (see previous example). OWLS then issues an invoice by 4 September.

Obligation	Description	Example
	OWLS will issue the invoice no later than 15 days following the monthly return due date.	
Payments	Invoices must be paid by the 20 <sup>th</sup> of the month following the invoice. This is three months after the month for which the levy is payable. Failure to pay an invoice on time will result in penalty interest charges being applied daily.	A disposal facility operator provides their July return by 21 August. OWLS then issues an invoice by 4 September. This invoice must be paid by 20 October.

### Smaller managed or controlled disposal facilities (less than 1000 tonnes a year) – annual returns

- If a class 3 and 4 facility operator expects to receive less than 1,000 tonnes of net waste for the coming financial year, the operator may apply to the Ministry to provide an annual return instead of a monthly return for the next financial year.
- You can apply to the Ministry for permission to provide an annual return through an application in OWLS. You will need to include details of how your expected annual tonnage for the next financial year was calculated. An application must be made by 20 July at the start of each financial year.
- Our [Waste disposal levy guide for disposal facilities](#) details ways you can determine your annual net tonnage.
- Even if you have approval from the Ministry to provide an annual return, you will still be invoiced monthly based on your expected net tonnage.
- If your facility has not been approved by the Ministry to provide an annual return, you must submit a monthly return.

## Further information

Please see the [Waste disposal levy guide for disposal facilities](#) for more information on the obligations of disposal facility operators.

Please see the [Ministry for the Environment website](#) for further information and advice for disposal facility operators.

