

What is an industry waste levy?

An industry waste levy is a charge on a landfill operator for each tonne of commercial and industrial or construction and demolition waste that is disposed of to landfill.

It is a levy on landfill disposal, intended as a means of encouraging better recovery of useful resources by everyone in the waste process.

What is considered to be commercial and industrial waste?

The waste generated from any activity, other than domestic activities, is considered to be commercial and industrial waste. Retail, office, service and manufacturing activities are all classed as commercial and industrial activities.

What about construction and demolition waste?

Construction and demolition wastes sent to landfill, and not diverted for recycling or reuse, will attract a \$35 per tonne levy.

Is there a difference in the levy for regulated wastes?

Lower-hazard regulated wastes, such as food processing waste, will attract a \$50 per tonne levy, while higher-hazard regulated wastes, such as by-products from foundries and chemical and fertiliser manufacturing, will attract a \$150 per tonne levy. The levy will be adjusted according to the Consumer Price Index rate each year.

Why does Queensland need an industry waste levy?

A levy creates a financial incentive—a price signal—to help make waste reduction and recycling practices more viable. Currently, Queensland is the only mainland state that does not have a levy, and that makes the state a potential dumping ground for interstate wastes. A levy will help expand the recycling industry's investment in Queensland, and help ease the strain on existing landfill sites. It will also provide a source of funding for waste management programs, and for state and local government environmental initiatives.

How much is the levy?

The levy varies according to the type of waste.

Waste stream	Levy amount per tonne disposed
Commercial and industrial	\$35
Construction and demolition	\$35
Contaminated and acid sulfate soils	\$35
Lower hazard regulated waste	\$50
Higher hazard regulated waste	\$150
Municipal solid waste	\$0

Some decisions are still being finalised, such as the higher and lower hazard regulated waste classifications. More information will be provided as these decisions are made.

Where will the levy apply?

The levy will apply in 34 local government areas, covering around 99 per cent of Queensland's population. The remaining local government areas that fall outside the levy collection zone have relatively large areas and small populations.

Local governments inside the levy collection area include all councils in South East Queensland, Townsville and Mount Isa city councils, and Cairns, Tablelands, Mackay, Rockhampton, Bundaberg, Fraser Coast, Gympie, Central Highlands, North Burnett and Western Downs regional councils.

How will the industry waste levy be charged to business?

The levy will be charged on commercial and industrial, and construction and demolition, waste disposed of to landfill. The obligation is on the landfill operator to pay the levy to the state for all levyable waste disposed of.

How the landfills or the waste transporter recover these costs will be a commercial decision within their business. For example, landfill operators may raise their gate fee for waste disposal to incorporate the cost of their levy liability. This increased gate fee would be paid by the person delivering the waste who, in turn, may recoup these costs from business clients. Waste transporters will have their own method for charging back any of these additional costs.

Can the levy be avoided?

Materials that are recovered, reused or recycled (that is, not sent to landfill) do not attract the levy. The more material a business can divert to recycling or resource recovery, the less possible impact the levy will have.

Waste contractors or local councils can advise about recovery solutions, or visit the [Business Recycling website](#) for details of the nearest resource recovery operations.

When does the levy commence?

The new levy will commence on 1 December 2011. Supporting programs for business will be made available prior to the levy commencement.

Why won't the levy apply to municipal solid waste?

Beyond recycling, the majority of households currently have little control over their waste management options, and no control over how much they pay for waste disposal—regardless of how much they recycle. This means that a levy on domestic kerbside-collected waste is not an effective price signal and could be viewed as an unnecessary cost that householders can not readily avoid.

Will the levy apply to waste self-hauled by a business?

Yes. Commercial and industrial, and construction and demolition, waste delivered to a landfill site within the levy zone, or that has been generated within the levy zone and disposed of at a landfill outside the levy zone, will be charged the industry waste levy.

What happens if people transport waste to a landfill outside the levy zone so that they don't have to pay the levy?

The levy is based on the point where the waste has been generated and where it is disposed of. For instance, if waste is generated in the levy zone and disposed of outside the levy collection area, the levy will apply. Similarly, if waste is generated outside the levy zone and disposed of at a site inside the levy zone, the levy will still apply. The only time the levy does not apply is if the waste is both generated and disposed of outside the levy zone.

This will reduce the risk of people transporting the waste to a disposal site outside the levy area just to avoid paying the levy. Waste disposal site operators will be required to keep records of where the waste has come from so that any incidents of this nature can be monitored.

What about skip bin operators collecting waste from a domestic premise?

Household cleanups, construction and renovation activities all generate waste. Where these activities involve the use of a business to remove this material it is classed as a commercial activity and therefore the waste is classed as commercial and industrial waste.

What about recycling residuals?

We recognise that for some businesses, recycling will be the main component of your business, and during the recycling process there are going to be residuals that would in some cases need to be disposed of in landfill. By disposing of these residues to landfill there is the likelihood of increased operating costs and there may be difficulty for some businesses to adjust business processes to account for additional disposal costs. Therefore, DERM is proposing to provide a framework to allow for partial exemption from the levy for recycling residuals (e.g. residues attract a \$17.50 per tonne exemption instead of the full \$35). This exemption is still under consideration with stakeholder groups but the proposed exemption may include a reduced levy charge on the residual which is applied for via a permit. The exemption framework would be a transitional arrangement for two years.

Financial hardship provisions are also being considered where a recycling activity may be ineligible for the residue exemption.

Is treated timber a high haz waste?

Treated timber is being classed as 'regulated – other' waste and will attract a \$35 a tonne levy. It will not be covered as a hazardous waste which attracts a higher levy charge. The reasoning behind this is that each individual piece of timber would need to be tested before determining what treatment had been applied to it and if it would fall under high haz or low haz. This is not possible at the landfill due to time and financial restraints. Treated timber also only forms a small percentage of the total amount of timber waste disposed of in landfill.

Can businesses get help to rethink waste?

Yes. Funding from the levy will be set aside to move Queensland towards being a resource-efficient state. The levy will fund new programs and initiatives to help business and industry implement improved waste management and recovery practices, thereby reducing their exposure to the levy.

Particular programs will aim to:

- support small and medium businesses through the reThink Business Waste program
- develop new products and expand markets for recovered materials
- offer grants to support the introduction of new resource recovery options
- create waste reduction and avoidance initiatives for business
- support research and development to develop processes and innovative solutions to boost resource recovery.

How can business incorporate new services for resource recovery into existing service agreements?

A series of questions have been prepared to help businesses review their existing and new service agreements for waste and resource recovery. More information is available on the DERM website www.derm.qld.gov.au/waste

Is the levy a tax?

No. Unlike a tax the levy can be avoided and does not apply to all business waste. Any waste material recycled or reused and not disposed of in landfill does not attract the levy.

What is classified as lower and higher hazard wastes?

This will be defined in the new legislation. Regulated wastes are currently defined under Schedule 7 of the Environmental Protection Regulation 2008. The regulated waste contaminant constituents must pass the relevant total concentration and leachability criteria in order to obtain a classification other than high hazard for the purposes of application of the levy. Lower hazard waste includes things like animal effluent, treated clinical waste, and grease trap waste

What about mixed lower and higher hazard loads?

If these materials are not separated properly the whole load will be classed as higher hazard regulated waste.

What about asbestos?

Asbestos waste is exempt from the levy. It must be managed appropriately at disposal. If it is comingled with other materials and not managed appropriately it will be charged as a higher hazard regulated waste.

What is the Queensland Government doing to prevent litter and illegal dumping?

How do I report littering or illegal dumping?

If you observe the act of littering or illegal dumping you can report the details to the Department of Environment and Resource Management (DERM) by:

- Submitting a litter report online
- Completing a printed version of a littering report form and forwarding to Department of Environment and Resource Management, GPO Box 2454, BRISBANE QLD 4001 for processing.

What information is required for my litter report?

When reporting littering or illegal dumping from a vehicle you need to provide:

- Vehicle registration
- Make, model and colour of vehicle
- Date time and place where the littering occurred
- Description of the offender – male, female, driver, passenger
- Type of litter deposited – you must have seen the litter occur.

How much time do I have to lodge the littering report?

Reports should be submitted within seven days of the offence to enable DERM to process reports promptly.

What is done with the report?

After the littering report is thoroughly assessed and if the reported vehicle's description successfully matches with registered records we will in most instances proceed with issuing a Penalty Infringement Notice to the registered owner of the vehicle. If the vehicle details do not match no further action will be taken.

What types of litter can I report?

The DERM Litter Reporting System is designed so that any litter deposited either from a vehicle, trailer or vessel or by a person who can be directly associated with a vehicle, trailer or vessel can be reported. For example, if a person drops a cigarette butt on the ground and then gets into a car and drives away, then we can act against the vehicle owner.

Can I lodge a report anonymously?

No, your personal information, name, address and contact details are required for DERM to accept a littering report from you. If these details are not provided DERM cannot act further on the littering report.

Is there a cost for registering online?

No, registration is completely free.

How do I know the littering report is not malicious?

To minimise the risk of vexatious reporting correct and detailed information must be provided on the report regarding the offence. The littering report will be thoroughly assessed before an infringement notice is issued. When a report is submitted to DERM the reporter must also agree to attend Court and provide evidence if required. This commitment helps eliminate malicious litter reports.

In addition, if the registered operator was not the person responsible for the offence, then a statutory declaration can be completed and forwarded to DERM before the due date.

Will I receive feed back?

Due to limited resources we are unable to give reporters feed back on each of their reports. However, if a report has not been filled out correctly the reporter will be contacted by a DERM employee.