

# Calculating the landfill levy and recycling rebates



Environment  
Protection  
Authority Victoria

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## Guideline

## Purpose

This guideline is designed to clarify EPA's expectations for landfill levy statement submission and payment, and help licence holders comply with their levy obligations. All previous guidance, either published or received, in relation to landfill levies should be disregarded and this guideline considered the summary of current requirements.

## Legal Status

This guideline contains information and recommendations related to landfill levy requirements, including:

- Environment Protection Act 1970
- Environment Protection (Industrial Waste Resource) Regulations 2009

The guideline itself is advisory only and is not the source of any additional legal requirements. However, it summarises the legal requirements from the above sources.

## 1 Introduction

The Environment Protection Act 1970 ('the Act') requires the holder of a licence for a landfill ('licence holder') to pay a levy for each tonne of waste deposited onto land at the licensed premises. The landfill levy was introduced in Victoria in 1992 for landfills in the Melbourne, Bendigo, Ballarat and Geelong metropolitan districts and was extended to include all licensed landfills in Victoria in 1996.

Landfill levies play an important role in providing funding assistance to establish waste management infrastructure, support programs for industry, education programs and the resourcing of the bodies responsible for waste planning and management in Victoria. The levies also act as an incentive to minimise the generation of waste and to promote investment in developing alternatives to disposal to landfill.

The licence holder must ensure that levy payments are made in accordance with the requirements of the Act. In particular, the licence holder needs to make an assessment of the type of waste being deposited (i.e. municipal or industrial).

The Act defines municipal and industrial wastes according to the type of activity generating the waste. The Act defines current landfill levy rates and any future landfill levies. In addition, EPA's website ([www.epa.vic.gov.au](http://www.epa.vic.gov.au)) details current landfill levy rates.

EPA has a range of measures in place to identify levy non-compliance. Licence holders need to be able to demonstrate landfill levy compliance in accordance with their licence by maintaining appropriate records (see section 11). EPA has a range of powers to address levy non-compliance (see section 12).

If there is any uncertainty about complying with landfill levy requirements under the Act, it is the responsibility of the licence holder to contact EPA for clarification.

EPA contact: [landfill.levy@epa.vic.gov.au](mailto:landfill.levy@epa.vic.gov.au)

## 2 Site access

Licence holders must ensure adequate measures are in place to prevent unauthorised vehicles depositing waste onto the premises without payment of the appropriate landfill levy.

### 2.1 Site security and fencing

The site must be securely fenced to prevent the unauthorised entry of vehicles. For guidance on suitable fencing refer to Siting, design, operation and rehabilitation of landfills (EPA publication 788).

### 2.2 Weighbridge access

Where a weighbridge is in operation, adequate physical security or surveillance must be in place to ensure unauthorised vehicles cannot bypass the weighbridge without the immediate knowledge of landfill staff.



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## 3 Waste acceptance for the purposes of levy calculation

Licence holders must ensure adequate practices are in place to apply the appropriate landfill levy to waste deposited at the premises, and to be able to demonstrate to EPA that such practices are in place.

Where practical, vehicle loads should be physically inspected. Facilities such as elevated mirrors, viewing platforms or video cameras may be used to screen incoming waste loads. For further guidance refer to Siting, design, operation and rehabilitation of landfills (EPA publication 788).

Documentation for current procedures for waste acceptance and transaction should be in place in the weighbridge operator's office. Such documentation should include procedures where physical inspection is not possible (such as for fully enclosed vehicles) and where inspection facilities (mirror or camera) have failed.

The following definitions will assist in determining the appropriate landfill levy to apply to waste deposited at the premises.

### 3.1 Municipal waste

The Act defines municipal waste as 'any waste arising from municipal or residential activities, and includes waste collected by, or on behalf of, a municipal council, but does not include any industrial waste'.

Therefore, municipal waste is associated with the day-to-day activities of households and the maintenance of a clean municipality and includes, for example:

- garbage and domestic household waste
- residential kerbside collections
- residential hard waste collections
- residential waste delivered to landfill by residents
- residential garden waste
- municipal litter collections
- municipal street sweepings
- park waste

### 3.2 Industrial waste

Industrial waste\* is defined in the Act as:

- (a) any waste arising from commercial, industrial, or trade activities or from laboratories
- or
- (b) any waste containing substances or materials which are potentially harmful to human beings or equipment.

\*Includes, but is not limited to: commercial services provided to households (such as skip hire); wastes from manufacturing activities and wholesale/retail trade; wastes from material recovery facilities that are not of domestic origin, wastes from accommodation, cafes, and restaurants; construction and demolition wastes from building construction, renovation or repairs, and road construction/maintenance; and wastes from primary industries, such as agriculture, forestry, and fishing.

Schedule 1 to the Environment Protection (Industrial Waste Resource) Regulations 2009 lists those wastes that are considered as industrial wastes for the purposes of the Act.

### 3.3 Prescribed industrial waste

Prescribed industrial waste (PIW) is defined in the Environment Protection (Industrial Waste Resource) Regulations 2009 as:

any industrial waste or mixture containing industrial waste other than industrial waste or a mixture containing industrial waste that —

(a) is a Schedule 1 industrial waste

or

(b) has a direct beneficial reuse and has been consigned for use

or

(c) is exempt material

or

(d) is not category A waste, category B waste or category C waste.

Schedule 2 to the regulations lists the hazard categories of prescribed wastes for the purposes of the Act.

Each landfill licence stipulates which (if any) prescribed wastes can be accepted at the landfill.

Category A waste is banned from landfill.

For further information on appropriate prescribed industrial waste acceptance procedures, refer to the *Licence management guidelines (EPA Publication 1322)*. In addition, refer to the *Waste Codes Industrial Waste Resource Guidelines (EPA Publication 822)* for further guidance on completing waste transport certificates and using the correct waste codes required to complete these certificates.

## 4 When landfill levies should be applied

A levy must be paid for all wastes that are deposited onto land at the premises, as defined in the licence.

Should a licence holder intend to deposit waste to land on the premises without collecting and paying the landfill levy, written approval must be obtained from EPA prior to receiving the wastes concerned.

Where relevant (e.g. for waste material from transfer stations), the method and evidence for calculating the municipal/industrial split of waste material deposited to the landfill must be retained by the licence holder and produced in the event of an audit.

#### 4.1 Waste received at onsite transfer stations and recycling facilities

The landfill levy applies to all wastes that are received at transfer stations and recycling facilities on the landfill premises (as defined in the licence).

Licence holders required to use a weighbridge should refer to section 8 for guidance on how to calculate the levy by weight for waste received from small vehicle traffic.

Landfill waste which is levied then removed from the licensed premises and transported to an offsite transfer station/recycling facility for recycling may be eligible for a recycling rebate, as discussed in section 6.

#### 4.2 Waste received from off-site transfer stations

Where a transfer station is located off-site from the landfill premises, and the transfer station sends wastes to the landfill, the levy is required to be paid when deposited at the landfill.

It is the responsibility of the licence holder to collect and pay the landfill levy to EPA and obtain sufficient details from transfer station operators to determine the applicable rate at which the levy should be collected.

The licence holder will need to determine the origin of any wastes coming from transfer stations (i.e. municipal or industrial). To facilitate this, transfer station operators should provide waste origin information to the licence holder so the licence holder can calculate the correct levy to be paid as discussed in section 7.4.

#### 4.3 Cover material sourced off-site

All cover material brought onto the licensed premises (from external sources) is subject to levy. Where soils classified (according to the Industrial Waste Resource Guidelines Waste Categorisation, EPA publication IWRG600) as 'fill material' are used as cover, the municipal levy rate applies.

Where materials other than 'fill material' are used as cover, then the appropriate levy rate for that type of waste should apply. For example, if category C contaminated soil is used, then the category C prescribed industrial waste levy rate is applicable.

In order for materials other than 'fill material' to be used as cover material, the licence holder must have obtained written approval from EPA.

#### 4.4 Materials not directly suitable for the construction of roads external to the licensed waste disposal area

Where materials received require the removal of any unsuitable road building materials (such as bulk metals) prior to their use, then all of the material is subject to levy.

#### 4.5 Materials used for the construction of roads inside the licensed waste disposal area

Materials used for construction of a road inside the licensed waste disposal area, i.e. as a haul road inside a landfill cell, are subject to levy unless the requirements of section 5.3 have been met.

## 5 When landfill levies do not apply

### 5.1 Cell construction and final capping material

Materials imported onto site which are used in the construction of the 'containment cell for waste' (i.e. cell liners, bund walls, EPA approved capping, gas collection or leachate management systems) are not subject to levy and should not be included in the calculation of levy liabilities or disposal tonnages reported.

Records of all materials used in cell construction (this includes EPA approved capping) must be kept to allow appropriate use to be verified. This includes dates, quantities, and intended use. These records must be retained and produced on request in the event of an audit.

### 5.2 Materials directly suitable for the construction of roads external to the licensed waste disposal area

Where materials suitable for use in the construction of roads external to the licensed waste disposal area, i.e. outside the licensed landfill cell(s), are imported to the site expressly for that purpose, then they are not subject to levy.

Where materials received as waste are received and are designated as being directly suitable for the construction of roads external to the licensed disposal area, i.e. do not require processing for the removal of unsuitable materials, then the material used is not subject to levy.

### 5.3 Materials used for the construction of roads inside the licensed waste disposal area in accordance with Appendix 2

Materials used for construction of roads inside the licensed waste disposal area, i.e. as a haul road inside a landfill cell, are not subject to levy<sup>1</sup> if all requirements of Appendix 2 are met.

Materials sourced from onsite excavations and used for construction of roads inside the licensed waste disposal area are not subject to levy.

### 5.4 Cover material sourced from onsite excavations

Cover materials sourced from onsite excavations are not subject to the levy and should not be included in the calculation of levy liabilities or disposal tonnages reported. As such, a cover material rebate cannot be claimed for material obtained onsite.

<sup>1</sup> Licence holders who elect to pay the levy for materials used to construct roads within the licensed waste disposal area do not need to implement the requirements of Appendix 2.

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## 5.5 Waste from a natural disaster

Waste collected as a result of a natural disaster may be eligible for an exemption of payment of the landfill levy.

A natural disaster is a serious disruption to a community caused by the impact of a naturally occurring event that requires a significant and coordinated multi-agency response, such as a major bushfire or flood.

To gain exemption from the landfill levy, licence holders must apply to EPA for section 30A emergency discharge approval. To apply for an exemption, the licence holder must contact EPA either by email or fax providing details of the natural disaster, the types of waste and the approximate quantity. Such exemptions usually require Ministerial approval. If approved, the exemption will generally be valid for a period of 30 days from the date of the application.

Licence holders that are allowed an exemption must keep adequate records of all waste received to substantiate their claim for an exemption. Failure to maintain proper records could result in licence holders having to pay additional levy amounts or repay previous exemption claims.

## 5.6 Landfills that are not subject to the landfill levy

The following premises are not subject to the landfill levy:

- privately owned landfills that only receive wastes that consist of substances that were owned by the owner of the landfill before they came wastes
- municipal council owned landfills that only receive the municipal wastes of an area with a population of less than 5,000.

## 6 Landfill levy rebates

### Definitions:

**Purify:** destruction or removal of undesired contaminants from the waste to enable its recovery.

**Recycled materials:** Waste recovered and manufactured into products for further use.

**Recycling:** Set of processes including collecting, sorting, reprocessing and manufacture for converting recovered materials that would otherwise be disposed of as wastes, into new materials and /or products for further use.

**Reprocessing:** Changing the physical or chemical structure and properties of a waste material to allow for further use where the waste would otherwise have been sent to landfill. Without reprocessing, the use of the waste as a recycled material would be lost because it would not be in a suitable condition for recycling.

**Resource Recovery:** The process of extracting materials or energy from waste that have value as alternatives for raw or virgin materials. This allows for the ongoing use of components of the waste for as long as possible.

**Re-use:** Using a waste product again for the same or a different purpose without reprocessing or remanufacture e.g. garments sold through opportunity shops and use of second-hand boxes for packing goods or for storage of household goods are strictly speaking a form of re-use, rather than recycling.

## 6.1 Levy rebate for recycling of municipal and industrial waste

Where a licence holder can demonstrate that waste has been recycled, reprocessed, recovered or purified in accordance with section 50SA of the Act, a rebate on the landfill levy may be claimed. This rebate is only claimable in annual landfill levy statements.

To make a municipal or industrial waste recycling rebate claim, the following requirements must be satisfied:

- the landfill is licensed to accept the waste claimed
- the waste is removed from the landfill so that it can be recycled, reprocessed, recovered or purified by an operation separate from that which produced it
- the waste is removed from the landfill within 12 months of the waste having been deposited at the landfill
- documentation is provided to EPA which verifies:
  - the municipal or industrial waste as being removed from the landfill and transported to a third party for recycling, reprocessing, recovery or purification (e.g. tracking records showing that waste on which the landfill levy was paid as being recycled within 12 months of the waste having been deposited during the specified period, and how waste is stored and segregated at the landfill);
  - how and when the waste was taken offsite (i.e. to a third party) for recycling, reprocessing, recovery or purification; and
  - how much of the remaining waste was deposited to landfill during the specified period.
- third-party documentation is provided to EPA which verifies the type and amount of waste that was taken to the third party for recycling, reprocessing, recovery or purification

## 6.2 Levy rebate for recycling of prescribed industrial waste

In certain instances, section 50SAA of the Act provides for a levy rebate for the recycling of prescribed industrial waste. Operations relating to prescribed industrial waste recycling often require a works approval and are subject to stringent material tracking and record-keeping requirements. Licence holders who are licensed to receive prescribed industrial waste must contact EPA prior to undertaking the activity if they intend to recycle this type of waste.

Documentation required to support a claim for a prescribed industrial waste recycling rebate will be similar to that required for the recycling of municipal or industrial waste, but there may be additional requirements due to the nature of the material or processes involved.

To make a prescribed industrial waste recycling rebate claim, the following requirements must be satisfied:

- the landfill is licensed to accept the prescribed industrial waste claimed
- the prescribed industrial waste is removed from the landfill so that it can be recycled, reprocessed, recovered or purified by an operation separate from that which produced it

- the prescribed industrial waste is removed from the landfill within 3 years of the waste having been deposited at the landfill
- Waste transport certificates are completed for each prescribed industrial waste type when transporting the waste from the landfill to a third party for recycling, reprocessing, recovery or purification.
- documentation is provided to EPA which verifies:
  - the prescribed industrial waste as being removed from the landfill and transported to a third party for recycling, reprocessing, recovery or purification (e.g. tracking records showing that waste on which the landfill levy was paid as being recycled within 3 years of the waste having been deposited during the specified period, and how waste is stored and segregated at the landfill);
  - how and when the waste was taken offsite (i.e. to a third party) for recycling, reprocessing, recovery or purification; and
  - how much of the remaining waste was deposited to a landfill during the specified period.
- third-party documentation is provided to EPA which verifies the type and amount of waste that was taken to the third party for recycling, reprocessing, recovery or purification

### 6.3 Third party documentation requirements for making a recycling rebate claim

Third-party documentation required to support any recycling rebate claim must include:

- copies of third-party receipts or annual summaries thereof issued on letterhead, detailing the amount in tonnes, type of material, and date of removal from the licensed premises; and
- the destination of the material and the intended recycling, reprocessing, recovery or purification of the material.

Receipts must specify the tonnage of waste materials recycled and declared in levy statements (i.e. not the final weight of blended products containing some wastes and some 'new' materials).

Third-party documentation must clearly reconcile with the recycling rebate claim or additional documentation explaining any discrepancies must be provided.

Internal memoranda, self-generated spreadsheets or reports in lieu of third-party documentation will not be accepted.

Licence holders must ensure that practices are in place — and documented — to identify the waste source (i.e. municipal, industrial or prescribed industrial waste) to ensure claims for the recycling rebate are only made at the appropriate levy rate.

Pursuant to sections 50W(2) and (3), provision of false or misleading information is an indictable offence, which carries significant penalties, imprisonment for two years or both.

### Example of municipal and industrial waste recycling rebate claim:

Stanford Waste Management is an EPA licensed landfill, and receives timber waste in the form of untreated wooden pallets and construction waste. Stanford Waste Management pays the landfill levy on all of the waste.

The timber waste is segregated on site in a separate location to the other waste that is landfilled. Within twelve months of receiving the waste, the wooden pallets are transferred to or taken by a timber mulching facility called Timberland Pallet Company for recycling into a sellable product.

Stanford Waste Management provides EPA copies of third party receipts received from Timberland Pallet Company. These receipts detail the tonnage of timber waste that was taken for recycling, which in turn verifies the quantity of the recycling rebate claim declared in the Landfill Levy Statement. Stanford Waste Management also provides an Annual Report issued on the company's letterhead, detailing the amount of waste in tonnes, type of material, date of removal from the licensed premises, date of removal by Timberland Pallet Company from the licensed premises, and the destination and intended recycling, reprocessing, recovery or purification of the timber waste.

Stanford Waste Management also provides EPA records, which specify how, when and where the timber waste is stored and segregated on the licensed premises to ensure that the waste is removed from the landfill within 12 months of the waste having been deposited at the landfill.

In satisfying these requirements, Stanford Waste Management is entitled to a recycling rebate.

### 6.4 Levy rebate for cover material

The Act specifies that all waste deposited onto land at the premises is subject to the levy. A fixed rebate of 15 per cent of all waste deposited onto land at the premises (from external sources) is provided for in the Act. This rebate is to be claimed on the quarterly and annual payments at the municipal levy rate. The rate for the cover rebate is fixed at the municipal rate, irrespective of the type of waste used for cover.

All cover material used must be included in the levy calculations. The only exception is any material excavated onsite.

## 7 Statement submission and payment of the levy

### 7.1 Statement and payments due dates

Landfill levy statement submission and payment is made quarterly as follows:

- July–September quarter — statement and payment received by EPA on or before 31 December
- October–December quarter — statement and payment received by EPA on or before 31 March

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- January–March quarter — statement and payment received by EPA on or before 30 June
- April–June quarter (annual) — statement received by EPA on or before 1 September. Payment received by EPA on or before 30 September.

## 7.2 Submission and payment arrangements

Landfill levy statements are lodged via the EPA Interaction Portal at:

<https://portal.epa.vic.gov.au>

Payments can be made by electronic fund transfer or by cheque. Electronic fund transfers must include the payer reference number as provided by the online statement. Cheque payments are to be accompanied by a printed copy of the online statement. Accompanying documentation must be submitted with statements, where specified.

A separate payment must be made for each licence.

When lodging the annual landfill levy statement (due on or before 1 September), full year tonnages must be entered, not just for the April–June quarter. The April–June payment is calculated by reviewing the whole year's operation and calculating the net amount owing, taking into account the payments made for the first three reporting periods and any rebates owing. The online lodgement facility performs this full-year calculation automatically.

If making a recycling rebate claim, all relevant supporting documents must either be attached to the annual landfill levy statement in the EPA Interaction Portal or forwarded to EPA when the annual landfill levy statement is submitted.

## 7.3 Late payments

If any payment is not made when it is due:

- EPA may take enforcement action in line with EPA's Compliance and Enforcement Policy
- EPA may suspend the licence until such a time as payment (plus interest) is made
- EPA may seek a magistrate's payment order for the full amount owed
- interest will accrue from the date that a payment is due, at a rate determined by the Treasury.

## 7.4 Municipal and industrial waste levy payments

Each site must have clearly documented evidence to quantify the split between municipal and industrial wastes received onto the site. Where the site cannot demonstrate how the two waste streams are identified and segregated, EPA will expect the payment of the industrial levy on the total tonnage received.

## 7.5 Levy refunds

Where the net payment due for the annual statement is a negative amount, EPA must refund the amount the licence holder has overpaid in respect of the premises within 30 days of receiving the statement. However, this does not apply if EPA serves a notice to increase low estimates as per section 7.6 below.

## 7.6 Incorrect payments

If EPA considers an estimate on which a levy instalment is based is too low it may substitute its own estimate. In such instances, licence holders will be notified in writing of the basis on which it is proposing to make its own estimate.

EPA will consider any response made by the licence holder within 14 days of notifying the holder. If EPA still considers an estimate is too low, it may issue a notice setting out the additional amount payable, which the licence holder must pay within 30 days, unless it seeks to have the estimate amended.

# 8 Calculating the levy by weight

## 8.1 Weighbridge requirement

All Schedule C landfill licence holders must use a weighbridge to weigh the waste and other incoming materials entering the premises. The weighbridge weight measurements must be used to calculate all levy payments, including that for prescribed industrial waste.

For leviable landfills in other (non-Schedule C) municipalities, where a weighbridge is available for measuring material deposited onto land at the premises, the weighbridge weight measurements must be used to calculate all levy payments, including that for prescribed industrial waste. Section 9 provides guidance where a weighbridge is not available. Landfill sites should ensure that all other incoming materials destined for the landfill are recorded using the weighbridge.

All weighbridge records for material moved into or out of the premises, whether a levy is applicable or not, must be retained and produced on request in the event of audit.

The tare weight of vehicles which enter the landfill on a regular basis must be recorded in the weighbridge data and should be verified every three months. Any adjustments to weighbridge data must be present in weighbridge records for the purpose of verification and audit. Licence holders must thoroughly document any internal adjustments made to weighbridge data. Where possible, any adjustments should be made through the weighbridge system to eliminate the risk of errors occurring through manual data adjustments.

## 8.2 Method 1: Weighbridge use for all waste loads

Where this method is used, licence holders must:

- use a weighbridge to determine the weight of all waste accepted at the site from all traffic loads (including small vehicles for public drop-off)
- use a weighbridge system that generates records of type and amount of waste received (note: records may be subject to audit)
- use the weighbridge weight measurements to calculate all levy payments, including that for prescribed industrial waste.

All cover material used on the site (unless generated from onsite excavations) is to be included in the amount of municipal waste deposited.

Where prescribed industrial waste category C soils are approved by EPA for use as cover material, the tonnage must be included in the amount of category C soils deposited.

For this method, transfer station wastes that are levied and then removed from the licensed premises for recycling may be eligible for a recycling rebate, as discussed in section 6.

### 8.3 Method 2 (Alternative method): Use of weighbridge for residual waste

In instances where large numbers of small vehicles (i.e. local residents) deposit small quantities of waste to an onsite transfer station or recycling facility, use of a weighbridge to determine vehicle and waste weight may not be safe or practical. In such instances, EPA approves the use of an alternative method of calculating the levy owed whereby residual waste (after separation of recyclable material) is to be weighed on a weighbridge prior to disposal to the landfill cell, to enable the calculation of the applicable levy.

To use this method, licence holders must:

- estimate the gross waste weight of vehicles entering the onsite transfer station using a method that is documented and defensible<sup>2</sup>
- keep records of these gross transactions (note: records may be subject to audit)
- use a weighbridge to determine the weight of residual waste (after separation of recyclable material) deposited to the landfill cell at the premises
- use a weighbridge system that generates records of the amount of residual waste (note: records may be subject to audit)
- calculate the landfill levy owed based on residual waste, as determined by actual weighbridge tonnages.

For this method, the recycling rebate cannot be claimed on material diverted from landfill prior to weighing for levy purposes.

EPA expects that licence holders will adopt one method only for calculating tonnages at onsite transfer stations/recycling facilities.

### 8.4 Weighbridge calibration

Licence holders must ensure that the weighbridge is calibrated as per the manufacturer's documented recommendations. In the absence of such recommendations, weighbridges should be calibrated at least once a year in accordance with the National Trade Measurement Regulations 2009 (Cth).

A copy of the latest calibration report or certificate must be kept at the facility and produced when requested by EPA.

### 8.5 Weighbridge failure

Licence holders must ensure procedures are in place to accurately determine the weight of waste deposited to the premises in the event of weighbridge failure.

Documentation of current procedures for waste acceptance

in the event of weighbridge breakdown should be in place in the weighbridge operator's office.

Once the weighbridge and its data recording system have been restored, all data which has been manually recorded must be entered into the system.

Licence holders must notify EPA if the weighbridge is out of operation for more than seven days.

## 9 Calculating the levy by volume

For landfills located in municipalities other than those in Schedule C of the Act and where a weighbridge is not in operation, EPA has approved methods that may be used to estimate the weight of waste. It is essential that the landfill licence holder separately and accurately record the volumes of municipal and industrial waste received at the premises.

A volume-to-mass conversion tool, using the approved methods, can be found by visiting the EPA website at:

[www.epa.vic.gov.au/your-environment/waste/landfills/landfill-and-prescribed-waste-levies](http://www.epa.vic.gov.au/your-environment/waste/landfills/landfill-and-prescribed-waste-levies)

The approved methodologies are discussed below.

### 9.1 Quarterly statements – volume-to-mass conversions

For quarterly statements there are two approved methods for converting volume to tonnage, discussed below.

Method 1: Volume-as-delivered method

Where the volume of waste was recorded as delivered (trailer loads, truck loads by m<sup>3</sup> volume), the volumes must be converted to weight using the conversion factors detailed in the volume-to-mass conversion tool.

Method 2: 'Divide by four' method

This method allows a quarterly estimate to be made by dividing the previous year's gross volume deposited (including cover material volume) by four. The resultant estimated volume is then to be multiplied by a density of 1.1 t/m<sup>3</sup> unless a different, site-specific density has been established. This density allows for the higher density of cover material included in the volume.

The 'divide by four' method is only to be used where the landfill was operational for the whole of the previous financial year. In addition, the licence holder must provide accurate information to EPA that verifies the relative proportions of the different waste streams received.

Important: A volumetric survey must be completed for the annual assessment to correct this estimation over the full financial year.

<sup>2</sup> Such a method may include determining fixed load weights by periodic sample surveys (at least every two years) of small vehicles over a reasonable period (at least two weeks) when they are actually weighed on the weighbridge as they enter and exit the site. Conversion factors should then be determined for various vehicle types, such as car boot, ute, single-axle trailer and tandem-axle trailer. The survey method and results should be documented and made available to EPA on request.

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## 9.2 Annual statements – volume-to-mass conversions

For all annual statements where a weighbridge is not available a volumetric survey must be completed.

All volume calculations require at a minimum an annual volume survey (either aerial or ground-based) to be undertaken (i.e. covering the financial year period 1 July to 30 June of the following year).

Surveys must include the following detail:

- entire licensed premises
- all stockpiles, excavations and areas filled
- specification of all materials by type, volume and designation of location on survey plans.

Any cutting (excavation of materials) that has taken place during the period must be declared and excluded from calculations.

The decrease in airspace over the period is to be calculated using a reliable survey technique. The weight of deposited materials is to be calculated using the site-specific densities approved in writing by EPA. In the absence of site-specific information, a figure of 1.1 t/m<sup>3</sup> is to be used.

Records must be kept to determine the proportion of the volume occupied by municipal and industrial waste, so the appropriate levy rate may be applied.

The approved method for estimating the weight of prescribed industrial waste is described in 9.3.

## 9.3 Prescribed industrial waste

For guidance on completing transport certificates that accompany prescribed industrial waste consignments, refer to Waste transport certificates (EPA publication IWRG821).

- Licence holders are to record the amount of waste actually received on Part C of the certificate, i.e. separate from the amount entered by the waste producer in Part A of the certificate. A licence holder must only record the amount of waste in kilograms, using the following factors to convert volumes to weight.
- For friable asbestos, 1 m<sup>3</sup> is equivalent to 0.4 tonnes.
- For non-friable asbestos, soil contaminated with asbestos or asbestos sheeting, 1 m<sup>3</sup> is equivalent to 1 tonne.
- For all other prescribed industrial waste, 1 m<sup>3</sup> is equivalent to one tonne.

The prescribed industrial waste levy payment for that quarter must then be calculated using the total of the weights of waste entered in Part C of the transport certificates.

## 10 The annual assessment

The annual assessment relates to the waste deposited onto land at the premises during the whole financial year. The balance of levy owing is calculated, taking into account payments made for the first three reporting periods and any rebates owing.

The statement is to be lodged on or before 1 September and the subsequent levy payment (if applicable) is to be paid by 30 September.

### 10.1 Annual survey

All licence holders must ensure that an independent, annual volumetric survey is conducted for each landfill cell to determine the quantity of waste deposited and verify the amount of landfill levy payable.

The results of the annual survey, which should be conducted by an independent licensed surveyor using a recognised and defensible survey method, are used to verify the amount of landfill levy payable for that year.

Councils operating a small rural landfill receiving less than 20,000 tonnes of waste per annum may choose to use internal staff who are suitably qualified and independent (not associated with the day-to-day operation of the landfill) to undertake the annual survey.

Refer to section 9.2 for guidance on the calculation of the weight of deposited materials.

The results of the survey and the capacity calculations must be provided in the annual performance statement to EPA.

Further information can be located in Landfill licensing guidelines (EPA publication 1323).

EPA undertakes annual audits of landfill levy. This allows EPA to identify issues with materials recording and documentation.

EPA audits all sites across the state and an independent external auditor also audits a select number.

## 11 Document retention

Landfill licence holders are required to provide a statement of (licence condition) compliance as part of their annual performance statement (APS), due by 30 September each year.

Documents and monitoring records used for preparation of the APS, including those used to assess compliance with licence conditions relevant to landfill levies, must be retained at the premises for seven years from the date of each statement.

This condition ensures that declarations made in the APS can be verified at a later date. Records used in determining compliance must be kept in a legible form, in a secure location and readily available on request.

License holders must collect appropriate information about wastes deposited so that the appropriate landfill levies can be calculated and paid on time and demonstrated to EPA as such.

All documents, records, and receipts relating to any materials entering/exiting the landfill site, including the application and



rate of landfill levy, must be retained and stored in a manner such that they are legible and readily produced if required. These documents must be available in the event of an audit and any discrepancies in materials received or recycled at the premises must be accounted for.

These records may include:

- operational measurements of waste deposited onto land at the premises quarterly
- annual assessments of —
  - total weight of municipal waste deposited
  - total weight of industrial waste deposited
  - total weight of prescribed industrial waste deposited
  - space won via extraction
  - airspace remaining
  - materials stockpiled
- third-party receipts or summaries thereof to substantiate recycling rebate claims
- any data used to determine site-specific values for the compaction factor or the site-specific density

In instances where manual intervention is required to prepare levy statements (e.g. where the weighbridge is not linked to the weighbridge software), licence holders should maintain records showing reconciliation of levy statement tonnages with underlying weighbridge data.

Landfill levy statements may be subject to audit, and documentation, in the form of weighbridge records, may be requested to support reported tonnages.

The licence holder must ensure that data containing the origin of waste received and levy charged is recorded and retained so it can be produced in the event of an audit.

Where relevant, the method and evidence for calculating the municipal/industrial split during a 12 month recording period, such as waste material from on-site or off-site transfer stations, must be produced in the event of an audit.

For further guidance refer to Annual performance statement guidelines (EPA publication 1320) and Licence management guidelines (EPA publication 1322).

## 12 Powers of the authority

Where the Authority determines that a levy payment for the tonnage of waste deposited onto land at the premises was incorrect or has not been paid by the due date, the following may apply:

- suspension or revocation of licence
- recovery of levy through the courts
- application of penalty interest.

# Calculating the landfill levy and recycling rebates

## Appendix 1

### Metropolitan districts

Ballarat	Casey	Hobsons Bay	Melbourne	Port Phillip
Banyule	Greater Dandenong	Hume	Melton	Stonnington
Bayside	Darebin	Kingston	Monash	Whitehorse
Greater Bendigo	Frankston	Knox	Moonee Valley	Whittlesea
Boroondara	Greater Geelong	Manningham	Moreland	Wyndham
Brimbank	Glen Eira	Maribyrnong	Mornington Peninsula	Yarra
Cardinia	Golden Plains	Maroondah	Nillumbik	Yarra Ranges

All other municipal districts are classified as rural for the purpose of the landfill levy.

## Appendix 2

### Requirements for materials used for the construction of roads inside the licensed waste disposal area to be not subject to levy

All requirements listed in this appendix must be met in order for the materials used for construction of roads inside the licensed waste disposal area (i.e. as a haul road inside a landfill cell) to be not subject to levy. The requirements are identified in the following table, including footnotes to the table.

As noted in section 5.3, licence holders who elect to pay the levy for materials used to construct roads within the licensed waste disposal area do not need to implement the requirements of Appendix 2.

Inappropriate use of unlevied haul road construction materials, such as excessive use of the materials, use of the materials outside of the specified locations, or diversion of the materials for other uses may result in EPA requiring payment of levy on those materials.

The licence holder must prepare the Plan and letter of certification prior to commencement of road construction and have copies of documentation available in the event of a landfill levy audit.

Implementation of the Plan will be assessed by EPA during the annual landfill levy audit.

#### Requirement for haul road construction materials to be not subject to levy

A Haul Road Construction and Management Plan (the Plan) must be prepared and certified prior to starting construction of the road proposed for construction inside the licensed waste disposal area. The Plan may be prepared by the licence holder or by a suitably experienced person.

The Plan must:

- include a description of the location and dimensions of the proposed road;
- include a layout diagram (which may be hand-drawn on a copy of a representative cell plan, survey plot, or aerial photograph of the cell) showing the alignment of the road relative to the cell boundaries;
- identify road design details that include the thickness of the surface course (pavement layer), sub-base (underlying construction layer), and preparation of the sub-grade (the fill or other material on which the road is to be constructed)<sup>3</sup>;
- identify the quantity and type of materials to be used for the construction of the road, and the particle size of those materials<sup>4</sup>;
- identify sub-grade preparation that will facilitate recovery of the unlevied road construction materials;
- include an estimate of the total quantity of materials (tonnes) required for construction of the haul road and an estimate of the quantity of materials to be recovered during removal of the haul road<sup>5</sup>;
- identify controls to protect the landfill cell liner and other infrastructure where potential for damage exists during construction, use or removal of the road;
- require the road construction materials to be removed, as far as practicable, prior to the area being filled or used for other purposes;
- identify the proposed date for removal of the road; and
- require the recovered road materials to be reused for construction of another road within a licensed waste disposal area, or allow temporary stockpiling of the materials where a future use for road making within a licensed waste disposal area is clearly identified. At the closure of the landfill, the unlevied haul road materials may be used for final capping if suitable. The plan must require the materials to be removed from the site or the levy paid if these requirements are not implemented.

The Plan must be certified by a suitably experienced independent person<sup>6</sup>.

<sup>3</sup> The design of the road must be fit for purpose in that it would support the passage of vehicles and machinery using the road for its design life, allowing for a reasonable level of maintenance.

<sup>4</sup> The specified materials must be directly suitable for construction of the road and not require removal of any unsuitable road building materials.

The materials must not include acid sulfate soils or contaminated soil. Materials for use in construction of the surface course must have a maximum particle size of 50 mm. Materials used for the sub-base may include soil, broken rock, concrete or bricks provided it has a maximum particle size of 100 mm). The quantity of materials specified must be proportionate to the road design.

<sup>5</sup> The loss of materials during recovery must be minimised.

<sup>6</sup> An independent person is one who is not an employee of the licence holder or directly involved in operation of the landfill. The person certifying the Plan may also have prepared the Plan, and does not need to be an EPA-appointed environmental auditor.

## Calculating the landfill levy and recycling rebates

The person certifying the Plan must make a signed and dated declaration on company letterhead that the Plan meets the requirements of this publication and is relevant to operations at the landfill.

All elements of the certified Plan must be implemented.

A record must be made of:

- the type and quantity of unlevied materials used for the road construction;
- the appearance (using photographs) of the newly constructed road and of the area from which the road-making materials have been recovered;
- the quantity of materials recovered during removal of the road;
- the fate of the recovered material.

A copy of the Plan, the letter of certification, and of these records must be retained in accordance with section 11 of this publication.

## Further information

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