



Government of **Western Australia**
Department of **Water and Environmental Regulation**

Waste Reform Project

Proposed approaches for legislative reform

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Executive summary

The waste levy is the key economic policy lever under the Western Australian Waste Strategy: *Creating the right environment* (Waste Strategy, published in 2012) to promote diversion of waste from landfill and to encourage re-use, recycling and recovery.

The waste levy regime is implemented under the *Waste Avoidance and Resource Recovery Act 2007* (WARR Act), *Waste Avoidance and Resource Recovery Levy Act 2007* (WARR Levy Act) and the *Environmental Protection Act 1986* (EP Act) and their regulations. This regime creates complex legislative relationships. In addition, there are legal issues with key terms and definitions under the WARR Levy Act and EP Act.

Analysis of the existing legislative framework and a cross-jurisdictional review of other Australian jurisdictions have identified opportunities to improve both the waste levy framework and the environmental protection regime as they apply to waste generation, storage and disposal. This would require amendments to legislation and regulations, as well as to the administrative processes that are derived from these.

This paper proposes legislative and regulatory amendment options for waste reform:

- clarifying the legislative relationship between the EP Act and WARR Levy Act to make waste policy objectives, including the Waste Strategy, relevant considerations in the granting of licences and attachment of conditions under Part V Division 3 of the EP Act;
- amending key terms in the Waste Avoidance and Resource Recovery Regulations 2008 (WARR Regulations), WARR Levy Act and Waste Avoidance and Resource Recovery Levy Regulations 2008 (WARR Levy Regulations) to ensure the levy applies to all waste disposed to land;
- amending Schedule 1 of the Environmental Protection Regulations 1987 (EP Regulations) to streamline and reform landfill and other waste categories to encompass a broader range of waste disposal methods;
- amending the WARR Levy Regulations and WARR Regulations to improve the measurement and recording of waste; and
- improving reporting of movement of waste under the WARR Levy Regulations.

1 Purpose

The purpose of this paper is to:

- analyse the relationship between the waste levy framework (WARR Act, WARR Regulations, WARR Levy Act and WARR Levy Regulations) and the environmental protection regime (EP Act and EP Regulations);
- review the current approach to storage of waste (stockpiling);
- undertake a cross-jurisdictional review of waste management practices and the operation of the waste levy in other Australian jurisdictions; and
- identify approaches for improving the waste management and levy framework.

2 Introduction

The Waste Strategy, developed under the WARR Act and published in 2012, outlines the strategic objectives and direction for waste management in Western Australia.

The Waste Strategy is a “long term strategy for the continuous improvement of waste services, waste avoidance and resource recovery, benchmarked against best practice”. The Waste Strategy sets targets for waste reduction, resource recovery and the diversion of waste from landfill. It aims to improve Western Australia’s waste performance and facilitate a move to a low-waste society.

Strategic objective 4 of the Waste Strategy outlines use of the waste levy as an economic instrument “to support the financial viability of actions that divert waste from landfill and recover it as a resource”. The waste levy also generates funds for a range of environmental and waste reduction purposes.

A five-year schedule of levy rates was announced effective from 1 January 2015.

Period	Putrescible rate/tonne	Approx. inert rate per tonne*	Inert rate/m ³
Prior to 1 January 2015	\$28	\$8	\$12
1 January 2015 to 30 June 2016	\$55	\$40	\$60
1 July 2016 to 30 June 2017	\$60	\$50	\$75
1 July 2017 to 30 June 2018	\$65	\$60	\$90
1 July 2018 to 30 June 2019	\$70	\$70	\$105
1 July 2019 onwards	\$70	\$70	\$105

*One cubic metre of inert waste *in situ* within the landfill is treated as equivalent to 1.5 tonnes

The legislative framework for the management of waste includes the WARR Act, WARR Regulations, WARR Levy Act, WARR Levy Regulations, EP Act and EP Regulations.

The analysis of the legislative regime for waste complements the revision of the Waste Strategy and projected increases in the levy until July 2018 to improve its effectiveness as an economic lever in Western Australia. Reform of the waste levy framework will support the objectives of resource recovery and diversion of waste from landfill by reducing opportunities for levy avoidance.

3 Legislative context

3.1 WARR Act

Section 5 of the WARR Act outlines the objects and the waste hierarchy.

5. Objects of this Act

(1) The primary objects of this Act are to contribute to sustainability, and the protection of human health and the environment, in Western Australia and the move towards a waste-free society by —

- (a) promoting the most efficient use of resources, including resource recovery and waste avoidance; and
- (b) reducing environmental harm, including pollution through waste; and

Section 5(2) of the WARR Act provides that the ‘principles set out in the EP Act section 4A apply in relation to the objects’ of the WARR Act under section 5.

Part 4, Division 1 of the WARR Act provides for a waste strategy for Western Australia. Section 24 states the Waste Strategy is “to set out, for the whole of the State... a long term strategy for continuous improvement of waste services, waste avoidance and resource recovery, benchmarked against best practice; and targets for waste reduction, resource recovery and the diversion of waste from landfill.

Section 74(a) provides for regulations to empower the chief executive officer (CEO) to require a licensee, or occupier required under the EP Act to hold a licence, to provide a financial assurance for the purpose of guaranteeing payment of a levy.

3.2 WARR Regulations

Regulation 15(1) contains the provisions relating to financial assurances for payment of the levy. Section 14(1) of the WARR Regulations defines “licensee” as “the holder of a licence in respect of a licensed landfill” and “licensed landfill” as “premises specified in category 63, 64 and 65 of the Environmental Protection Regulations 1987 Schedule 1 in respect of which a licence is held”.

Regulation 17 sets out record-keeping requirements for waste that is “received at a licensed landfill”. Licensees are required to make a record in the approved form and include:

- time and date of delivery of the waste;
- name and licence number of the licensee;

- volume of waste disposed of to landfill at the category 63 premises;
- weight of waste at a category 64 or 65 licensed landfill;
- description of the type of waste;
- amount of levy payable in respect of the waste; and
- any other particulars relevant to the calculation or verification of the amount of the levy payable by the licensee that the CEO, by written notice to the licensee, requires the licensee to include.

3.3 WARR Levy Act

Under section 5 of the WARR Levy Act, a prescribed levy is imposed in respect of waste received at disposal premises – defined under section 3 as premises used for the purpose of receiving waste and in respect of which the occupier is required to hold a licence, whether or not such a licence is in force. A licence is granted and in force under Part V Division 3 of the EP Act.

Section 6 establishes a liability to pay a levy imposed under section 5 of the WARR Levy Act for “waste received at disposal premises”.

3.4 WARR Levy Regulations

Regulation 12 of the WARR Levy Regulations sets out the amount of levy that is payable in respect of waste to which the WARR Levy Regulations apply that is “received” at category 63, 64 and 65 landfill premises.

The term “landfill premises” is defined under regulation 3 of the WARR Levy Regulations as “a licensed landfill” or “premises that would, if the occupier of the premises held a licence in respect of the premises as required under the EP Act, be a licensed landfill”. The term “licensed landfill” is defined as premises specified in category 63, 64 or 65 of the Environmental Protection Regulations 1987 (EP Regulations) Schedule 1 in respect of which a licence is held.

3.5 EP Act

Section 4A outlines objects and principles of the EP Act (precautionary principle; intergenerational equity; conservation of biological diversity and ecological integrity; improved valuation, pricing and incentive mechanisms; and waste minimisation).

The principle of waste minimisation is that all reasonable and practical measures should be taken to minimise the generation of waste and its discharge into the environment. This provides a link between the licensing regime (under which an emission includes a discharge of waste) and the WARR regime.

The principles relating to improved valuation, pricing and incentive mechanisms include that “environmental goals, having been established, should be pursued in the most cost effective way, by establishing incentive structures, including market mechanisms, which enable those best placed to maximise benefits and/or minimise

costs to develop their own solutions and responses to environmental problems”.

Part V Division 3 of the EP Act provides that a works approval is required to carry out any works that would cause a premises to become a prescribed premises. The occupier of a prescribed premises that may cause or alter an emission commits an offence, unless done under the authority of a licence granted under the EP Act. As a result, a licence is generally required to operate a prescribed premises.

A works approval or licence may be granted under the EP Act subject to such conditions as the CEO considers to be necessary or convenient for the purposes of the EP Act relating to the prevention, control, abatement or mitigation of pollution or environmental harm.

3.6 EP Regulations

Under regulation 5 of the EP Regulations, premises in Schedule 1 are prescribed premises for the purposes of Part V Division 3 of the EP Act.

Schedule 1 of the EP Regulations defines categories 63, 64 and 65 on which the following types of waste (as determined by reference to the waste type set out in the document *Landfill waste classification and waste definitions 1996* published by the CEO and as amended from time to time) are “accepted for burial”:

- Category 63 – Class I inert landfill site;
- Category 64 – Class II or III putrescible landfill site; and
- Category 65 – Class IV secure landfill site.

4 Analysis of waste levy legislative framework

4.1 Relationship between waste levy framework and environmental protection regime

The waste levy framework and environmental protection regime are primarily linked by the definitions of “disposal premises” (section 3, WARR Levy Act), “landfill premises” (section 3, WARR Levy Regulations) and “licensed landfill” (section 3, WARR Levy Regulations). These three definitions create a relationship between the waste levy liability under the WARR Levy Act and WARR Levy Regulations and the licensing regime under Part V Division 3 of EP Act, specifically in relation to licensed landfills under categories 63, 64 and 65 of Schedule 1 of the EP Act.

The categorisation of prescribed premises under Schedule 1 of the EP Regulations, including into Class I – V landfill sites, is intended to reflect the regulatory focus of Part V Division 3 of the EP Act; that is, environmental regulation through works approvals and licences of activities that may cause emissions, or alter the nature or volume of waste, noise, odour or electromagnetic radiation. Emissions include a discharge of waste, which includes to deposit or permit waste to be deposited.

The principles in section 4A of the EP Act do not expressly require that the licensing of prescribed premises under Part V Division 3 must take into account the policy objectives of the WARR framework, including the operation of the waste levy as an economic instrument in accordance with objective 4 of the Waste Strategy. Similarly, the basis on which the CEO may attach conditions to a licence does not expressly include conditions for waste avoidance, resource recovery or the diversion of waste from landfill.

In addition, limitations exist in regard to the range of waste disposal activities for which the levy is payable. The direct waste levy framework linkages to the environmental protection regime are restricted to category 63, 64 and 65 landfills.

4.2 Key waste levy terms and definitions

4.2.1 Accepted for burial

Landfill premises under Schedule 1 do not require a licence and the waste is not subject to the waste levy under the WARR Levy Regulations, unless the waste is “accepted for burial” and the waste is covered or buried under topsoil.

At the time waste is received at licensed landfills, it must be known that the waste is being accepted for the purposes of “burial”, with the term “burial” defined as waste covered with previously removed topsoil.

If waste is blended with topsoil, or the waste is sprayed with material (e.g. seeds) without any topsoil being placed on it, then the waste cannot be defined as buried waste.

4.2.2 Disposed of to landfill

Under regulations 10, 11 and 12 of the WARR Levy Regulations, the levy is payable for category 63 premises where waste is “disposed of to landfill”. Regulations 8 and 9 require the payment of the levy for categories 64 and 65 premises where waste is “received” at the premises.

Under regulation 5(1)(b) and 5(1)(g), a licensed landfill can seek a levy exemption for waste that is not disposed of to landfill but is collected and stored at a licensed landfill for re-use, reprocessing, recycling or use in energy recovery, or for waste used for maintenance work carried out at a licensed landfill.

This exemption applies to category 64 and 65 landfill premises where the levy is based on the waste “received” rather than category 63 premises where the levy is payable on waste “disposed of to landfill”. At category 63 landfills the levy is based on quarterly volumetric surveys to calculate the waste that is disposed into the landfill. This does not include waste collected or stockpiled at the site. Category 63 landfill premises may include waste that is collected and stored and therefore not subject to the levy.

4.2.4 Disposal premises

Under section 3 of the WARR Levy Act, “disposal premises” means premises for the purpose of receiving waste and where the occupier is required to hold a licence under the EP Act, whether or not such a licence is in force.

This definition only applies to premises used for the dominant purpose of accepting waste from third parties. “Disposal premises” does not include development sites with incidental earthwork operations, or marina and land reclamation, as these premises are not being used for the dominant purpose of receiving waste and therefore the levy would not apply at these premises.

4.2.4 Receiving waste at disposal premises

Under section 5 of the WARR Levy Act, the levy is imposed in respect of waste “received at disposal premises”. The correct interpretation of the term “received” for purposes of section 5 is that a licensee will only receive waste at the disposal premises if the waste is delivered, bestowed or given by another person.

The levy would not apply to waste generated onsite by a licensee that is then disposed of at the licensee’s private category 64 or 65 landfill premises. If waste is generated offsite by the licensee, and that site is considered a part of the licensee’s landfill premises, then this waste is not considered third-party waste and therefore not subject to the levy.

4.3 Landfill Waste Classification and Waste Definitions 1996

Landfill categories in Schedule 1 are classified by the landfill design and the type of waste accepted, as defined in the *Landfill Waste Classification and Waste Definitions*

1996 published by the CEO and as amended from time to time. When applying for a licence, the applicant must determine the waste types applicable to the premises based on the *Landfill Waste Classification and Waste Definitions 1996* and therefore the applicable landfill classification (e.g. Class II landfills accept type 1 inert waste and type 1 and 3 special wastes) and relevant licensed landfill category (category 64 or 89).

Amendments to licensing categories in the EP Regulations are likely to require a review of this document.

4.4 Schedule 1 categories

Under Schedule 1 of the EP regulations, there are five landfill categories (63, 64, 65, 66 and 89). The number of landfill categories creates regulatory complexity, and appears inconsistent with the approach in other Australian jurisdictions. Categories 63, 64 and 65 are referenced in the WARR Levy Regulations, which specify methodologies that apply for measuring waste. Other waste categories are not referenced in the waste levy framework irrespective of whether they are for the purpose of recycling or re-using waste materials.

Categories 61 – liquid waste facility, 61A – solid waste facility and 62 – solid waste depot relate to the storage of waste at premises. This allows for waste storage at landfill and other premises without time limits or a requirement for re-use or recycling.

Waste stockpiling can have environmental impacts including leaching of contaminants, fire, litter, dust, odour, biogas and vermin. There are potential risks to government associated with the abandonment of waste stockpiles and costs to government for disposal.

4.5 Waste levy payment and reporting

The WARR Levy Regulations contain different methodologies for determining the quantity of waste (and thus calculating the levy liability) received at category 63, 64 and 65 landfill premises.

Waste measurement at putrescible and secure landfill premises (category 64 and 65) is calculated based on weight at a weighbridge or estimated according to an “approved manner” where no weighbridge is available.

At category 63 inert landfill premises, the WARR Levy Regulations require a survey to calculate the volume of inert landfill waste and the levy liability. However, the volumetric survey method has proven difficult for authorised officers to verify and may be inaccurate. Inaccurate estimation of waste may hinder the effectiveness of the waste levy in achieving strategic objective 4 of the Waste Strategy. To improve the methodology for calculating waste where some, but not all, of the waste deposited at an inert landfill site is liable for the levy, the WARR Levy Regulations were amended in 2016 to enable estimation of the volume of exempt waste in the “approved manner”.

At present there are no thresholds or triggers for making the levy payable in

circumstances where waste is not immediately disposed of to landfill, and is stored or stockpiled. Category 63 landfill premises are only required to pay the levy for waste “disposed of to landfill” (regulation 10 of WARR Levy Regulations) and not for waste stored or stockpiled on such premises. Similarly, the levy does not apply at category 64 and 65 premises where waste is “received” by the landfill operator or a non-third party. The absence of any thresholds (e.g. timeframes and waste amount) means the levy is not able to function to provide an incentive for re-use and recycling.

The reporting requirements for waste in Western Australia apply to waste which is “received at a licensed landfill” (regulation 17 of the WARR Regulations). At present, waste which is deposited or received at waste facilities other than licensed landfills (e.g. waste depots or premises where waste is stored, reprocessed, treated or sorted) is not subject to any reporting requirements on the movement of waste to or from such premises. The use of the word “receiving” creates enforceability issues for reporting on waste received at a licensed landfill that is non-third-party waste.

Similarly, there are no timeframe limits or weight thresholds for waste stored at premises before a requirement for payment of the levy is triggered.

5. Cross-jurisdictional review

5.1 New South Wales

5.1.1 Key legislation and policies

Protection of the Environment Operations Act 1997 (PEO Act)

Protection of the Environment (Waste) Operations Waste Regulation 2014 (PEO Regulations)

Waste Avoidance and Resource Recovery Act 2001 (WARR Act NSW)

NSW Waste Avoidance and Resource Recovery Strategy 2014–21 (NSW Waste Strategy)

5.1.2 Relationship between waste levy framework and environmental protection regime

In New South Wales (NSW), the waste levy framework is contained in the environmental protection legislation and supported by separate waste regulations. The trigger for levy liability is directly linked to waste facilities required to be licensed under Chapter 3 of the PEO Act. The WARR Act NSW, similarly to the Western Australian WARR Act, contains the waste policy framework, including a waste hierarchy.

Under the PEO Act, waste avoidance and resource recovery considerations are central to environmental protection regulation. Section 3(d)(iii) and (g) of the PEO Act sets out the objectives of the PEO Act including the re-use, recovery or recycling of materials, the reduction of risks to human health, the prevention of degradation of the environment and “to assist in the achievement of the objectives of the *Waste Avoidance and Resource Recovery Act 2001*”. The WARR Act NSW includes under its objectives the minimisation of “the final disposal of waste by encouraging the avoidance of waste and the reuse and recycling of waste” (section 3(d) of the WARR Act NSW).

In exercising its functions in relation to applications for environmental protection licences, including the grant or refusal of a licence application, the relevant regulatory authority must take into consideration the NSW Waste Strategy (section 45(k) of the PEO Act).

5.1.3 Application of the levy

In NSW, the levy applies to waste facilities that are required to be licensed under Chapter 3 of the PEO Act (environment protection licences). Sections 48 and 49 of the PEO Act create a licensing requirement for premises-based and non-premises-based “scheduled activities” which are defined under Schedule 1 of the PEO Act.

A waste facility is defined as being “any premises used for the storage, treatment, processing, sorting or disposal of waste (except as provided by the regulations)” (Dictionary of the PEO Act).

The PEO Regulations set out when the levy is to be paid in relation to a scheduled

waste disposal facility and a scheduled waste facility. A scheduled waste facility means a “waste facility that is required to be licensed under the Act because it is used for the disposal of waste” and a scheduled waste facility means a “waste facility that is required to be licensed under the Act because it is used for the ‘storage, treatment, processing, sorting or disposal of waste’” (regulation 3 of the PEO Regulations).

Schedule 1 of the PEO Act sets out the scheduled activities including activities taking place on waste facilities for which the levy. For premises-based activities, the levy is payable on waste generated offsite for waste facilities undertaking the following activities:

- waste storage;
- waste disposed of by application to land;
- thermal and non-thermal treatment of waste; and
- resource recovery (items 34, 39, 40, 41, 42 of Part 1, Schedule 1 of the PEO Act).

In exercising licensing functions under Chapter 3 of the PEO Act, the NSW EPA must take into consideration “in connection with a licence application, any waste strategy in force under the *Waste Avoidance and Resource Recovery Act 2001*” (section 45(k) of the PEO Act). This makes the relationship between waste objectives and the licensing regime explicit. The NSW Waste Strategy sets out long-term targets across six key result areas, with key result area 3 being to “divert more waste from landfill”.

For licences granted under Chapter 3 of the PEO Act, waste-related licence conditions may also be attached as provided under section 75 of the PEO Act. These include conditions relating to waste disposal as follows:

- waste received at premises – conditions relating to storage, handling or disposal of waste received at the premises to which the licence applies and requiring the licence holder to take only certain classes and quantities of waste at those premises, or requiring the holder to refuse to accept certain classes and quantities of waste at those premises (section 75(4)(a) and (b)); and
- other waste matters – conditions relating to the storage, handling, treatment and processing of waste and conditions requiring the licence holder to implement a re-use, recovery, recycling or take-back and utilisation scheme in respect of any product or item manufactured or sold by the holder that creates waste (section 75(5)(a) and (d)).

Schedule 1 of the PEO Act provides examples of the types of waste-related conditions attached to landfill licences.

5.1.4 Triggers and thresholds for levy payment

Payment of the waste levy in NSW is triggered by timeframes and the quantity of waste received. For waste disposal facilities, the timeframe trigger for payment of the levy is 26 days after the end of the month in which waste is received at the facility

(regulation 10A of the PEO Regulations). For all other waste facilities, the levy is payable:

- 12 months after the end of the month the waste is received at the facility;
- if the amount of waste at the facility exceeds an authorised amount 26 days after the end of the month the waste is received; or
- 26 days after the end of the month following the month in which the waste is transported from the facility, if before the end of the 12-month period after the end of the month in which the waste was received:
 - the waste is transported from the facility; or
 - has been processed to any standards of an applicable resource recovery order (regulation 10B of the PEO Regulations).

If waste is sent away for lawful re-use, processing or disposal within 12 months, an amount may be deducted from the contribution payable for that waste (regulation 16 of the PEO Regulations). These recent amendments were designed to stop operators who take waste onsite claiming to recycle it, but instead dispose of it illegally or simply stockpile it indefinitely.

Licensing thresholds for waste storage, waste processing and resource recovery facilities were recently lowered in NSW to ensure environmental standards are met at smaller facilities, and to establish an equitable approach to the waste levy across the waste industry.

In NSW a distinction is made between waste generated onsite (for which no levy is payable) and waste that is transported to another location (for which the levy applies).

5.1.5 Weighbridges

In NSW, all licensed processing, recycling and storage facilities which are liable to pay the levy were required to have a weighbridge installed by 1 February 2016. The NSW Government provided weighbridge grants to help licensed waste operators install weighbridges. The grants consisted of individual grants covering 50 per cent of the capital cost to install a weighbridge, up to a maximum of \$75,000. Third-party weighbridges are may also be used if approved by the EPA.

5.1.6 Record keeping and reporting

NSW has established record keeping and reporting requirements for the waste levy. An occupier of a “scheduled waste facility” that is required to pay levy contributions must keep records on several matters including:

- receipt and placement of waste;
- use of waste onsite for operational purposes;
- stockpiling of waste destined for recycling, processing or transport offsite;
- transport of waste from the site; and

- waste received at an EPA-licensed landfill that is exempt from the levy (Part 3 and Part 11 of the PEO Regulations).

To pay the levy, operators must submit a waste contribution monthly report to the EPA on all waste received and sent for recycling. This includes information on the waste types received, waste transport vehicle particulars and any other approved information. In addition, an annual volumetric survey must be undertaken for landfill sites. Details of stockpiles, and materials added to or removed from stockpiles, must also be recorded (Part 2, Division 6 of the PEO Regulations).

5.2 Victoria

5.2.1 Key legislation and policies

Environment Protection Act 1970 (EP Act Victoria)

Environment Protection (Scheduled Premises and Exemptions) Regulations 2017 (Scheduled Premises Regulations)

Environment Protection (Prescribed Waste) Regulations 1998 (Prescribed Waste Regulations)

Calculating the landfill levy and recycling rebates, EPA Publication 332.7

Waste Management Policy (Siting Design and Management of Landfills) (Victorian Waste Management Policy)

Landfill Licensing, EPA publication 1323.3 (Landfill Licensing Guidelines)

5.2.2 Relationship between waste levy framework and environmental protection regime

In Victoria, the licensing system for waste and levy requirements is contained in the EP Act Victoria. The Scheduled Premises Regulations specify the scheduled premises in respect of which the landfill levy must be paid. The Victorian Waste Management Policy item 10(3)(a) permits the licensing regime to be used to achieve the objectives of diverting waste from landfill – enabling licences to address the principles for minimisation of waste to landfill as well as environmental protection.

Waste considerations are included in the purpose of the EP Act Victoria which is to “create a legislative framework for the protection of the environment in Victoria having regard to the principles of environment protection” (section 1A(1), Part 1 of EP Act). The principles of environment protection are set out in sections 1B to 1L of the Act, with section 1I setting out the waste hierarchy principle that wastes be managed in accordance with the following order of preference “(a) avoidance; (b) re-use; (c) recycling; (d) recovery of energy; (e) treatment; (f) containment; (g) disposal”.

5.2.3 Application of the levy

In Victoria, it is a requirement for the holder of a licence to pay a waste levy for each tonne of waste deposited onto land at licensed premises (section 50S of the EP Act and regulation 15, Part 4 of the Scheduled Premises Regulations).

The levy applies to the holder of a licence for prescribed scheduled premises which includes premises for the “storage, treatment, reprocessing, containment or disposal facilities handling any prescribed industrial waste not generated at the premises” (category A01 Prescribed Industrial Waste Management) and “landfills used for the discharge or deposit of solid wastes (including solid industrial wastes) onto land except premises with solely land discharges or deposits, used only for the discharge or deposit of mining or extractive industry wastes and in accordance with the *Mineral Resources (Sustainable Development) Act 1990*” (category A05 Landfills) (section 50S of the EP Act Victoria, regulation 15 and Schedule 1 of the Scheduled Premises Regulations). Levy exemptions for category A05 landfills apply to privately owned landfills that only receive wastes that consist of substances that were owned by the owner before they became wastes, and municipal landfills servicing less than 5,000 people (section 50T of the EP Act Victoria).

Section 20, Part 3 of the EP Act Victoria requires that the occupier of a scheduled premises must hold a licence if undertaking the discharge, emission or deposit of waste to the environment; the reprocessing, treatment, storage, containment, disposal or handling of waste; or the reprocessing, treatment, storage, containment, disposal or handling of substances which are a danger or potential danger to the quality of the environment or any segment of the environment; or an activity which creates a state of potential danger to the quality of the environment or any segment of the environment.

Section 16A(1) of the EP Act Victoria enables a waste management policy to be declared and observed with respect to “any aspect of the management of waste in Victoria”. The Victorian Waste Management Policy sets out the framework for waste management including the waste hierarchy and minimisation of disposal of waste to landfill (item 7(c) and 8(8)). Item 10(3)(a) of the Waste Management Policy states that the EPA will “employ statutory and non-statutory instruments and measures in implementing the policy including licences, works approvals and notices” under the EP Act Victoria. Appendix 1 of the Landfill Licensing Guidelines set out standard landfill licence conditions.

5.2.4 Triggers and thresholds for levy payment

The levy is paid upfront in Victoria when the waste is deposited at the premises. If prescribed scheduled waste premises (including A01 or A05) can demonstrate that waste has been removed from the premises; that is, it has been “recycled, reprocessed, recovered or purified by an operation separate from that which produced it”, a rebate applies for each tonne of that waste that is removed within 12 months of being deposited at the premises (section 50SA of the EP Act Victoria). A rebate also applies when waste is removed for the same reasons for premises licensed to be used for discharge or deposit of prescribed industrial waste, with the rebate applying for each tonne of waste that is removed within three years of being deposited at the premises (section 50SAA of the EP Act Victoria).

The amount of the rebate is the “amount of the landfill levy that was paid in respect of a tonne of prescribed industrial waste at the time the waste was deposited at the premises” (section 50S(3) and 50SAA(3) of the EP Act Victoria).

5.2.5 Weighbridges

The licence holder for a landfill site in a specified municipal district which is subject to the landfill levy payable under the EP Act Victoria must use a weighbridge to measure the quantity of waste accepted at the site (item 16(3) of the Victorian Waste Management Policy, 16A(1) and Schedule C of the EP Act Victoria). The Victorian online landfill levy application accepts tonnage entry only, and where sites do not have a weighbridge the waste must be converted from volume to mass using an EPA approved method (*Calculating the landfill levy and recycling rebates* (publication 332.7)). A standard condition in landfill licences is that “a weighbridge must be used to determine the weight of waste deposited at the premises” (licence condition L114, Landfill Licensing Guidelines).

5.2.6 Record keeping and reporting

In Victoria, the holder of a licence for a scheduled premises to which the levy applies must keep records sufficient to calculate the amount of levy rebate under sections 50SA and 50SAA (section 50V of the EP Act Victoria). The licence holder is also required to provide an annual written statement to the EPA containing details of:

- the amount of waste (in tonnes) and categories of waste that was deposited (or estimated to be deposited) at the premises in the last financial year;
- the amount of waste (in tonnes) in relation to which there is an entitlement for rebate under sections 50SA and 50SAA;
- any estimates made in respect of the last financial year for the purposes of Part IX of the EP Act Victoria;
- any other information the EPA requires to enable it to determine the amount of landfill levy the person is liable for (or the refund the person is entitled to) (section 50W and 50WA of the EP Act Victoria).

The licence holder must complete and provide the EPA with a landfill levy statement on a quarterly basis which contains details of the waste received and a calculation of the levy payable.

5.3 South Australia

5.3.1 Key legislation and policies

Environment Protection Act 1993 (EP Act SA)

Environment Protection Regulations 2009 (EP Regulations SA)

Green Industries SA Act 2004 (Green Industries Act)

South Australia’s Waste Strategy 2015–2020 (SA Waste Strategy)

Environment Protection (Waste to Resources) Policy 2010 (W2R EPP)

Guideline for stockpile management: Waste and waste derived products for recycling and reuse (SM Guidelines)

5.3.2 Relationship between waste levy framework and environmental protection regime

The levy is triggered in South Australia (SA) by environmental authorisations (licences). The objectives of the SA Waste Strategy and Green Industries Act are incorporated into the licensing system through a requirement to have regard to the objects of the EP Act SA and environment protection policies such as the W2R EPP and SA Waste Strategy in attaching conditions to licences (including licences to which a levy applies [section 47 of the EP Act SA]).

The objects of the EP Act SA include “to prevent, reduce, minimise and, where practicable eliminate harm to the environment by regulating, in an integrated, systematic and cost-effective manner activities, products, substances and services that through pollution or production of waste cause environmental harm and the generation, storage, transportation, treatment and disposal of waste” (section 10(1)(b)(i) of the EP Act SA).

5.3.3 Application of the levy

In SA, the levy applies to the holder of a licence to conduct a waste depot in respect of waste received and disposed of at the depot (section 113 of the EP Act SA and regulation 70 of the EP Regulations SA). A waste depot is defined as a depot for the “reception, storage, treatment or disposal of waste” other than certain exclusions (item 3(3) of Schedule 1 of the EP Act SA).

Section 36 Part 6 of the EP Act SA sets out the requirement for a licence in relation to a “prescribed activity of environmental significance”. Prescribed activities of environmental significance include the conducting of waste and recycling depots as defined in Schedule 1 of the EP Act SA. The criteria for granting and setting conditions of an environmental authorisation include a requirement for the EPA to have regard, if relevant, to the SA Waste Strategy adopted under the Green Industries Act (section 47(1)(ea)) and to have regard to the objects of the EP Act SA (section 47(1)(c)).

The EP Regulations SA set out how the waste levy payable is determined for solid waste (other than waste fill) inside and outside of metropolitan Adelaide, liquid waste and waste fill disposed of at the depot (regulation 70). There is no levy on waste fill material (formerly called clean fill material).

Section 18(2)(a) of the Green Industries Act sets out that the SA Waste Strategy is to include “objectives, principles and priorities of Zero Waste SA for the management of waste generated or disposed of in the State” which includes to “eliminate waste or its consignment to landfill” (section 5(1)(a) of the Green Industries Act).

Section 18(2)(c)(ii) requires the SA Waste Strategy to contain “targets and goals for the diversion of waste from landfill disposal”. The SA Waste Strategy sets out the waste management hierarchy with disposal to landfill as the least preferable option and provides for a landfill diversion target.

The EPA has recently proposed significant changes to the waste levy regime as part

of broader waste reform.

5.3.4 Triggers and thresholds for levy payment

The SM Guidelines set out the EPA’s “minimum expectation” for the management of potential risks associated with storage and stockpiling of waste. The SM Guidelines are to be adhered to by persons undertaking stockpiling and are used by the EPA to “assist in determining whether facilities are meeting their general environmental duty and may require compliance of particular aspects through regulatory rules” under the EP Act SA.

In addition to several other requirements, the SM Guidelines provide the following assessment and management requirements for solid waste that is stockpiled, irrespective of whether a licence is required for that waste:

- Stockpile height – a general requirement for stockpile heights for material management or resource recovery activities to be in range of three to five metres (Part 4(c) of the SM Guidelines).
- Timeframes – a default timeframe of six months for stockpiling of materials awaiting recycling or reuse. Any proposals exceeding this timeframe must demonstrate the need and existence of the market or buyer of the waste. If this requirement cannot be satisfied, the EPA may have cause for the operator to transport the material to a licensed landfill or other suitable waste facility for disposal, treatment or recycling (Part 4(f) of the SM Guidelines).

5.3.5 Weighbridges

If a waste depot has received 10,000 tonnes or more of solid waste for disposal, the licence holder must ensure that an approved weighbridge is installed no later than four months after the end of that financial year (the four-month period may be extended by two months on application [regulation 72(1) and 72(2) of the EP Regulations SA]). The EPA may, on application by the holder of a waste depot licence, exempt that holder from complying with the requirement in regulation 72(1) that an approved weighbridge be installed at the depot if:

- the EPA is satisfied the depot will cease operating within 12 months; or
- suitable arrangements are in place for the waste to be weighed at an approved weighbridge located at a place other than the depot (regulation 73(2) of the EP Regulations SA).

For mass solid waste the depot licence holder may be exempt from use of a weighbridge if the EPA is satisfied that the depot:

- will receive less than 10,000 tonnes of solid waste for disposal in each financial year; and
- uses adequate alternative methods of measuring the mass solid waste received (regulation 73(1) of the EP Regulations SA).

5.3.6 Record keeping and reporting

For solid waste received for the purpose of being disposed at a depot, all waste depots in SA must provide a return to the EPA no later than 28 days after the last day of each month, giving the total mass waste received at a depot during each day of that month and the total for that month to calculate the levy payable (regulation 71(2)(a)(i) of the EP Regulations SA). Any facility receiving more than 10,000 tonnes or more of waste must also provide a volumetric survey within three months of the end of that financial year or such later time allowed by the EPA (section 74(1) of the EP Regulations SA).

Waste depots can choose to measure waste delivered in class 1–3 vehicles, described in regulation 71(7), by using either an approved weighbridge or the average net mass of weight set out in regulation 71(7).

5.3.7 South Australian legislative reform

The South Australian EPA is consulting on the proposed amendments to the EP Act SA contained in the draft Environment Protection (Waste Reform) Amendment Bill 2016 (Waste Reform Bill) released in late 2016.

Among other issues, the Waste Reform Bill addresses the issue of static or growing stockpiles. In relation to the stockpiling issue, the consultation paper, *Explanatory paper: consultation draft Environment Protection (Waste Reform) Amendment Bill 2016* states that the “Bill will empower the EPA to achieve balanced material flows, most particularly through proposed amendments to the Objects of the EP Act to explicitly [allow] the EPA to promote material flow in the waste industry...”.

Specifically, clause 6 of the Waste Reform Bill provides a new object for the EP Act SA to promote the circulation of materials through the waste management process and to support a strong market for recovered resources. The object specifically refers to the regulating the stockpiling of waste. The 2016 Explanatory Paper details that the purpose of this amendment as to “ensure the EPA is able to impose maximum stockpile limits as a licence condition on material stored at waste or recycling depots listed in clause 3(3) of Schedule 1 of the EP Act and implement material controls on material flows to prevent excessive accumulation of material, irrespective of direct environmental harm [and] risks and whether or not material meets the physical and chemical criteria of a product”.

The submission period on the 2016 Explanatory Paper and Waste Reform Bill closed in November 2016 and the EPA has considered the feedback to inform further revision of the Bill.

6. Discussion of directions for reform

6.1 Relationship between the WARR levy framework and environmental protection regime

Analysis of the Western Australian framework and those of other jurisdictions suggest that the relationship between the environmental protection regime and the waste levy framework should be maintained. In Australia, other jurisdictions with a levy all have a system linking the waste levy framework to the environmental protection regime. They also have explicit requirements to achieve waste policy objectives within the environmental protection regime, including the capacity to impose conditions to achieve this.

In Western Australia, while the levy is triggered by the requirement to hold a licence for certain landfill premises categories, the EP Act has limited reference to waste policy objectives, including conditions for these, and therefore the policy connection between the EP Act and WARR legislation is not strong.

There are environmental impacts from waste premises that were the rationale for including such premises in Schedule 1 of the EP Regulations (and therefore requiring an EP Act licence), prior to the introduction of the waste levy.

It could be conjectured that the substantial time between the original development of the EP Act and EP Regulations in 1986–87, the waste regime initially in 1998 and subsequently in standalone legislation in 2007–08 may be the reason why the relationship is not fully developed.

If there were to be separate regimes, it is not clear how the requirement to pay a waste levy would be triggered without establishing a new regulatory regime.

Several legislative and regulatory amendments could be pursued to improve the clarity of the relationship and environmental and waste policy objectives between the waste levy framework and the environmental protection regime.

It is noted that the levy framework is incorporated into the environmental protection regime in a single Act in other Australian jurisdictions and waste policy is contained in a separate act equivalent to the WARR Act. The benefits and feasibility of adopting this approach have not been considered but could be further developed if required.

6.1.1 Objects of EP Act

To address the issues outlined in respect of the relationship between the EP Act and WARR legislation, amendments to the objects of the EP Act (section 4A) would be required to include those in the WARR Act. This would reflect the approach taken in other Australian jurisdictions where a waste levy exists, and where the requirement to hold an environmental licence is directly linked to the waste objectives set out in the relevant waste policy or strategy. As a result, licensing of waste premises is for the purposes of diversion of waste in addition to environmental protection.

6.1.2 Decision making for EP Act licences

At present the EP Act has no express considerations for the CEO when making a decision on a licence. Consideration is being given to amending the EP Act to a requirement to have regard to prescribed standards, planning instruments and other matters that the CEO considers to be relevant when making decisions on whether to grant a licence.

If the relationship is to be amended as outlined above, as well as consistent with the approach in other Australian jurisdictions, the EP Act would need to be further amended to include the objects of the WARR Act and the Waste Strategy as considerations for the CEO.

6.1.3 Licence conditions

Consequential to the amendments above, achieving the objectives for implementation of the Waste Strategy could be included as an additional purpose for which the CEO may attach conditions to a licence.

Additional kinds of conditions could also be provided, including requiring the holder of a licence to:

- provide information relating to the creation, collection, storage, handling, transportation, treatment, processing, recovery, recycling, re-use or disposal of waste;
- provide incentives to encourage separation of waste delivered to those premises;
- implement a re-use, recovery, recycling or take-back and utilisation scheme in respect of any product or item manufactured or sold by the holder that creates waste;
- take only certain classes and quantities of waste or requiring the licence holder to refuse to accept certain classes and quantities of waste at those premises; and
- transport waste along particular routes or to specified waste facilities.

The guidance statement, *Setting conditions*¹, published by the former Department of Environment Regulation in 2015, provides that works approvals and licences may be granted subject to conditions including those that are risk-based, outcome-based (where practical and appropriate) and process and management-based (only where outcome-based conditions do not adequately address the risk of adverse impacts to public health or the environment). In addition to extending the type of conditions that may be attached to a licence for waste-related objectives, the scope of the *Setting conditions* guidance statement could also be broadened to take into account waste considerations.

¹ The guidance statement, *Setting conditions*, was released in September 2015

www.der.wa.gov.au/images/documents/our-work/licences-and-works-approvals/gs-setting-conditions.pdf.

6.2 Waste levy framework

6.2.1 Accepted for burial

The use of the term “accepted for burial” has limited the range of waste disposal methods to which the levy applies. This does not promote re-use and recycling, and allows disposal methods that in other jurisdictions would be defined as “landfilling” to avoid paying the levy.

A proposal to address this issue is part of a broader proposal to amend and streamline the landfill licensing categories in Schedule 1 (see section 6.3.1).

6.2.2 Disposal premises

The definition of “disposal premises” in the WARR Levy Act is restricted to premises where waste disposal is the dominant purpose. In Australian jurisdictions the waste levy is applied to waste “received” or “deposited” at waste premises – there is no additional requirement in relation to the purpose of the premises before payment of the levy is required.

To address this issue, the definition of “disposal premises” would be amended to remove the ‘purpose’ element so that it is no longer restricted to licensed landfill premises which are used for the dominant purpose of accepting waste.

6.2.3 Receiving waste at disposal premises

To address the third-party issue in relation to use of the term “receiving” and “received” for category 64 and 65 landfills, it is suggested that alternative wording such as “depositing”, “accepting” or “delivered” is used to replace the terms “receiving” and “received” in the WARR Levy Act, WARR Levy Regulations, WARR Act and WARR Regulations.

6.2.4 Waste measurement

Weighbridges are generally a more accurate method of waste measurement than volumetric survey and would therefore improve the accuracy of calculation of the waste levy. They also facilitate the ready determination of levy liability and therefore the required payment in a timely way. Volumetric surveys take longer and require the cooperation of the operator. There is to be, an ongoing smaller role for volumetric survey to ensure compliance with weighbridge measurement requirements. In other Australian jurisdictions, mandatory use of weighbridges has been introduced to improve accuracy in determining whether the levy is payable and for waste reporting and monitoring purposes, including for licensing waste processing, recycling and storage facilities.

It is proposed that the WARR Levy Regulations be amended to provide for the use of a consistent methodology for measuring waste by way of mandatory use of weighbridges for the purposes of calculating the levy. Where a weighbridge is not available, third-party approved weighbridges could be used. Such an approach could

be complemented by Waste Avoidance and Resource Recovery Account funding to subsidise the installation of new weighbridges.

6.2.5 Record keeping and reporting

Under the WARR Levy Regulations and WARR Regulations, records are to be kept by licensed landfill licence holders of the volume and weight of waste received at the premises, a description of the waste, the amount of levy payable and any other particulars required by the CEO. These records are to be provided to the CEO on a quarterly basis. The records do not include tracking of waste. It is also important to record the particular waste stream (i.e. MSW or C&I) to determine diversion rates and performance against the Waste Strategy targets.

If the levy regime is expanded to include waste facilities where waste is stored or disposed, there would be a need to track the movement of waste, including whether it is stored, intended for storage, processed, recycled or landfilled. The records may also enable DWER to identify cases of illegal dumping where there are unusual discrepancies in recorded waste transfers between premises.

Licensed waste premises would be required to record the waste data by tonnage of material, for example:

- waste materials arriving, stockpiled or stored, or processed at a site; and
- waste-derived products and residual waste produced, stockpiled or disposed of or leaving a site.

6.3 Environmental protection framework

6.3.1 Schedule 1 categories

The landfill licensing categories in Schedule 1 are differentiated by the type of material that may be accepted.

Other jurisdictions have a single landfill licensing category and are not limited to waste “accepted for burial” but include other disposal activities (e.g. depositing waste to land, ploughing waste or reclaiming land).

An approach both to address the issues and reduce the number of categories in the current regime would be to combine the five landfill categories under Schedule 1 to form a single landfill category.

The WARR Levy Regulations could reference the new landfill category to trigger the levy, resulting in all licensed landfill premises (including category 89) being liable for the levy, unless exempt under the WARR Levy Regulations.

The landfill category would be amended to remove the link to the intended use of the waste when it arrives at the licensed landfill, including accepting for burial or receiving waste at premises. The reference to the *Landfill Waste Classification and*

Waste Definitions 1996 could be removed, although this document could be retained as guidance material for licensing procedures under Part V of the EP Act if desired.

The proposed landfill category description would include premises which apply waste to land (e.g. through spraying, spreading or placing waste on the land; ploughing, injecting or mixing into the land; and filling, raising, reclaiming or contouring the land). As a result, a broader range of disposal activities would be captured as a licensed landfill for the purposes of Part V Division 3 of the EP Act consistent with other jurisdictions.

A review of current category thresholds for landfill premises would be required having regard to environmental risk and the principles of waste minimisation.

There are 10 categories in Schedule 1 for waste storage, processing and management². This paper has discussed categories 61A (solid waste facility) and 62 (solid waste depot) due to the potential for waste stockpiling at these facilities. Categories 61A and 62 both permit waste storage as part of the licensed activity.

Other jurisdictions have significantly fewer waste categories than Western Australia. In Victoria, for example, one category applies to waste storage, treatment or disposal facilities for prescribed industrial waste. South Australia has a waste depot category for waste storage, treatment and disposal activities (including landfills).

It is proposed that categories 61A and 62 be revised to clarify their purpose and the activity to which they apply. Category 62³ could be amended to become the category for storage and sorting of waste, with category 61A to apply to recycling and reprocessing of solid waste. Category 61A would no longer permit storage or disposal of waste to land⁴. Disposal to land would require the licensee to seek a separate landfill category licence.

6.3.2 Application of the levy to waste storage premises

The licensees of category 61A and 62 premises are not liable to pay the levy. At present the category descriptions do not have many restrictions on waste storage, such as timeframes or volume of waste. There has been a significant and sustained decrease in construction and demolition waste disposed to landfill, and a concomitant increase in stockpiling.

NSW and Victoria have introduced legislation to ensure long-term stockpiling of waste at licensed waste premises is subject to the levy – to prevent stockpiling as a waste disposal method. In August 2015, South Australia released a paper proposing upfront levy liability for waste and recycling depots to prevent long-term stockpiling and levy avoidance.

² Includes categories 13, 39, 56, 57, 59, 60, 61, 61A, 62 and 67A

³ Current category 62 description – Solid Waste Depot: Premises on which waste is stored, or sorted, pending final disposal or re-use.

⁴ Current category 61A description – Solid Waste Facility: Premises (other than premises within category 67A) on which solid waste produced on other premises is stored, reprocessed, treated or discharged onto land.

Application of the levy under the WARR Levy Regulations to licensed waste premises, including the revised landfill category in Schedule 1, and categories 61A and 62, would address the long-term storage of waste through stockpiling.

The levy being payable upfront, with a 12-month time limit for rebates on recycled material, would be consistent with the approach in Victoria and that proposed in South Australia. A liability after 12 months – if the waste received has not been recycled, reprocessed or transferred to another licensed waste premises – is the approach in NSW. A volume limit for stockpiles could be introduced either as a condition of the licence or through category thresholds. This would require amendments to the WARR Levy Regulations. The option of achieving the volume limit through conditions would require an amendment to the EP Act (as the purpose of the condition would be levy compliance).

If the stockpile mass limit is imposed through licence conditions, the proposed limits (in tonnes) could be set out in new DWER guidelines based on the type of waste being stockpiled. New kinds of licence conditions could set volume limits for defined types of waste being stored or stockpiled to ensure the effective operation of the levy.

6.4 Regulatory gatekeeping requirements

DWER would need to liaise with the Regulatory Gatekeeping Unit (RGU) within the Department of Finance on the regulatory impact assessment process requirements for regulatory proposals for waste levy reform. This includes a Preliminary Impact Assessment (PIA) outlining the policy problem and options, and an overview of the potential impacts (positive and negative) for each option, providing evidence and quantification where possible.

The RGU provides initial advice within 10 days of submission of a compliant PIA, including whether a Regulatory Impact Statement (RIS) is required. A RIS would require the preparation of a Consultation RIS, a public consultation process, and preparation of a Decision RIS which contains the final recommendations for regulatory proposals.

As the majority of the reform options are regulatory, a PIA would be required for the following:

- Reforming the Schedule 1 categories 61A and 62 under the EP Regulations and expanding the scope of the levy under the WARR Regulations to apply to long-term waste stockpiling that potentially occurs under categories 61A and 62 (affects approximately 152 licensees).
- Applying the levy to waste generated at licensed waste premises (non-third-party waste).
- Consolidating five landfill categories in Schedule 1 and expanding the scope of landfilling activities (e.g. spreading, ploughing). This may affect licence fees for existing licensed landfills (357 licensees) and require further premises to become licensed (e.g. category 89 landfills), noting that the latter may occur anyway through EP Act amendments.

- Introducing new waste measurement, record keeping and reporting requirements for licensed waste premises that are liable for the levy (e.g. compulsory use of weighbridges, monthly reporting) (may affect up to 357 licensees – further analysis needed to confirm).

The following information would help DWER meet the regulatory impact assessment requirements:

- evidence of any long-term waste stockpiling at landfill categories, and at categories 61A and 62;
- health and environmental risks associated with waste stockpiling at licensed waste premises, and any compliance issues relating to waste stockpiles;
- the number of licence holders that generate waste for disposal at their premises (non-third-party waste), and the volume of waste being disposed of which is currently not subject to the levy;
- projected costs associated with installing weighbridges at licensed waste premises (and likely availability of WARR Account funding); and
- impact on achievement of Waste Strategy resource recovery objectives and waste levy projections.

Early engagement with the RGU on proposed regulatory reforms will help clarify the requirements for preparing the project plan for agreed reforms.

7 Recommendations

This paper has proposed a suite of reform options for improving the waste levy regime. As amendments to Acts are unlikely to be achieved in the short- to medium-term, an approach to reforms to achieve staged outcomes has been developed.

7.1 Longer-term recommendations

- Strengthen the relationship between the EP Act and the WARR Act to improve the effectiveness of the Waste Strategy and waste levy by amending:
 - the objectives in section 4A of the EP Act to incorporate waste avoidance and resource recovery objectives relevant to the WARR Act and the Waste Strategy;
 - Part V Division 3 of the EP Act to ensure that the objects of the WARR Act and objectives in implementing the Waste Strategy are relevant considerations for the CEO to have regard to when granting licences and setting conditions;
 - section 62 of the EP Act to include an additional purpose relating to the objectives of the WARR Act and Waste Strategy for which conditions may be attached to a licence;
 - section 62A of the EP Act to include the kinds of waste-related conditions that can be attached to a licence to achieve implementation of the WARR Act and Waste Strategy, particularly in relation to strategic objective 4 and the waste levy; and
 - terms in the WARR Levy Act (“disposal premises” and “receive”) to ensure the effective implementation of the levy and its application to all waste disposed to land.

7.2 Shorter-term recommendations

These recommendations would improve implementation of the waste levy and the objectives of the Waste Strategy.

- Amend Schedule 1 of the EP Regulations to reform landfill and other waste categories by:
 - combining five landfill categories to one, and removing the reference to “accept for burial” and the *Landfill waste classification and waste definitions 1996*;
 - specifying within the new landfill category that waste disposal to land includes other activities (depositing, spreading, ploughing waste to land); and

- revising licensing descriptions for categories 61A (solid waste facility) and 62 (solid waste depot) to clarify their purpose, and the specific activity to which they apply.
- Amend the WARR Levy Regulations to apply the levy to categories 61A and 62 if waste is not lawfully removed from the premises within 12 months.
- Amend the WARR Levy Regulations and WARR Regulations to require licensed waste premises to follow consistent waste measurement procedures, (including the mandatory use of weighbridges) and introduce additional record and reporting requirements.
- Remove and replace references to “receive” and “disposed of to landfill” from the WARR Regulations and WARR Levy Regulations.