

## DOMESTIC JURISDICTIONAL COMPARISON OF WASTE LEVIES

The information presented in this paper regarding levy rates for the jurisdictions outlined below has been compiled by NSW DECC. It should be noted that in many cases, information detailing levy rates was not readily available, clear or current. Before referencing rates other than NSW's, it may be necessary to check with individual jurisdictions to ensure the information is accurate and up to date.

### New South Wales

Under Section 88 of the *Protection of the Environment Operations Act 1997*, scheduled waste facilities are required to pay the waste and environment levy on all waste received at the facility. Facilities that receive waste, other than trackable liquid waste, solely for the purpose of recycling, re-using or processing are excluded from the requirement to pay the levy.

The levy is payable per tonne of waste received at the facility.

**Table 1 Waste levy rates**

Year	Waste excl trackable liquid waste		Trackable liquid waste <sup>1</sup>
	SMA	ERA	State-wide
2007-2008	38.60	31.60	38.60
2008-2009	46.70	40.00	46.70

The levy is projected to increase to approximately \$59.60 (excluding CPI) in 2010/11.

### Victoria

Under s50S of the *Environment Protection Act 1970*, the landfill levy applies to municipal, commercial & industrial and prescribed industrial wastes deposited onto land at licensed facilities in Victoria. The levy is not charged on any liquid waste received at a facility.

The levy is payable per tonne of waste received at the facility.

**Table 2 Municipal and Industrial Waste levy rates**

Year	Rural		Metro and provincial	
	Municipal	Industrial	Municipal	Industrial
2007-2008	7	13	9	15
2008-2009	7	13	9	15

<sup>1</sup> Trackable liquid waste refers to waste that meets the criteria of Part 1 and 3 under Schedule 1 to the *Protection of the Environment Operations (Waste) Regulation 2005*.

**Table 3 Prescribed Industrial Waste levy rates**

Year	Category A <sup>2</sup>	Category B <sup>3</sup>	Category C <sup>4</sup>	Asbestos
2007-2008	n/a	130	50	30
2008-2009	n/a	250	70	30

The levy funds are used solely for the purpose of improving waste management and are distributed in accordance with the *Environment Protection (Distribution of Landfill Levy) Regulations 2002*.

## Queensland

Queensland has no levy on the disposal of waste to landfill.

## South Australia

In South Australia, under s113 of the *Environment Protection Act 1993*, the holder of a licence to operate a waste depot must pay a levy for waste received at the depot.

The levy is payable per tonne of solid waste other than waste fill<sup>5</sup> disposed of at the depot and per kilolitre of liquid waste disposed of at the depot.

**Table 4 Waste levy rates**

Year	Solid Waste		Liquid Waste
	Metro Rate	Non-Metro Rate	State-wide
2007-2008	23.40	11.70	9.82
2008-2009	24.20	12.10	10.10

50% of the levy funds are directed to the Waste to Resources Fund for use in programs to improve waste management and waste minimisation in South Australia.

## Western Australia

All landfills in Western Australia which are subject to Part 9 of the *Environmental Protection Regulations 1987* must pay a landfill levy, prepare and maintain records of the amount of waste received at the landfill and submit a return to the Department of Environment and Conservation.

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<sup>2</sup> Category A - Prescribed industrial wastes which require a very high level of control and ongoing management to protect human health and the environment. Prohibited from disposal to landfill, levy does not apply

<sup>3</sup> Category B - includes wastes from manufacturing industries and contaminated soils

<sup>4</sup> Category C - includes wastes which pose a low hazard from manufacturing industries and contaminated soils

<sup>5</sup> waste fill means waste consisting of clay, concrete, rock, sand, soil or other inert mineralogical matter in pieces not exceeding 100 millimetres in length and containing chemical substances in concentrations (calculated in a manner determined by the Authority) less than the concentrations for those substances set out in Schedule 6, but does not include waste consisting of or containing asbestos or bitumen.

The landfill levy is paid by all landfill operators in the metropolitan area, and landfills outside of Perth which receive waste from the metropolitan area.

The levy is payable per tonne of putrescible waste and per cubic metre of inert waste.

**Table 5 Waste levy rates**

<b>Year</b>	<b>Putrescible Waste</b>	<b>Inert Waste</b>
2007-2008	6	3
2008-2009	7	5

Revenue from the landfill levy is directed into a Waste Management and Recycling Trust Fund that is used to support waste projects and initiatives.

By 2010/11 both the rate for Putrescible and inert waste is projected to reach \$9.

### **Tasmania**

Tasmania has no levy on the disposal of waste to landfill.

## INTERNATIONAL JURISDICTIONS WITH WASTE LEVIES

The policy directions of European countries need to be contextualised in light of the EU Landfill Directive. The Directive sets targets for the reduction of biodegradable waste sent to landfill. The targets are staged and 75% of the 1995 level by 2010, 50% of the 1995 level by 2013 and 35% of the 1995 level by 2020. Each member state has the flexibility to adopt different policy approaches and programs towards achieving their targets which are met with punitive measures for non-compliance. The introduction of a landfill levy or tax has been one approach adopted by many member states.

### United Kingdom

One part of the United Kingdom's policy tools for achieving the Directive's targets is a landfill tax that differentiates between 'active waste' essentially putrescible or degradable waste and 'inactive waste' or inert waste types.

**Table 6 United Kingdom waste tax rates**

Year	Active Waste	Inactive Waste
From April 2007	£24	£2
From April 2008	£32	£2.50

Another mechanism that the UK Government launched in 2005 to help achieve the UK's commitment to reduce biodegradable waste to landfill, in accordance with the EU Landfill Directive, is the Landfill Avoidance Trading Scheme (LATS). The tradeable entity in the scheme is 'biodegradable municipal waste' (BMW). The scheme allocates allowances to each waste disposal authority (local councils) throughout the UK whereby one allowance permits one tonne of BMW to be landfilled. The authority may then determine the most cost-effective route to achieve their allowable BMW disposed of. Options open to an authority include investing in technology to achieve their diversion rates, trading in excess allowances, banking excess allowances or engaging in trade themselves for a deficit in their allowable BMW amount landfilled. Where a waste disposal authority landfills BMW in excess of that permitted by the allowances held, there is a penalty of £150 per tonne of BMW landfilled.

### Ireland

Under the *Waste Management (Landfill Regulations 2002)* a levy is charged per tonne of waste disposed of at an authorised landfill facility.

**Table 7 Ireland waste tax rates**

Year	Waste
2002 – 2008	€15
From July 2008	€20

### Flanders, Denmark

Flanders has in place a complex tax system for waste disposed of at landfills dependent on waste type and the facility that the waste is disposed of at.

**Table 8 Flanders waste tax rates<sup>6</sup>**

		Licensed Landfills			Unlicensed Landfills
Year	Mining waste	Inert waste	Fly ash from power plants	Municipal waste	All waste
2005	€0.32-7.73	€10.83	€18.54	€58.73-61.82	€123.63

### Netherlands

In 1995 the Dutch Government through the *Environmental Taxes Act*, introduced a tax on waste going to landfill. The rates for 2004 are presented below in Table 9. The tax is differentiated between waste that is 'combustible' less than 1,100 kg/m<sup>3</sup> which includes certain waste streams like dangerous waste and shredder waste and 'non-combustible waste' for waste that is more than 1,100 kg/m<sup>3</sup>.

**Table 9 Netherlands waste tax rates**

Year	Combustible waste	Non-combustible waste
2004	€84.78	€13.98

### Sweden

Under the *Landfill Tax Act*, in force since January 2000, all material entering landfill facilities is taxed, while material removed from the facility qualifies for a deduction. The landfilling of combustible wastes has been prohibited since 2002, and in 2005 the ban was extended to organic wastes.

**Table 10 Sweden waste tax rate**

Year	Waste
2007	SEK 435 (approx. €46)

Other European countries that also have in place some form of landfill tax are: France, Switzerland, Austria, Finland and Italy.

### California, United States

In accordance with the California's public resources code, a county or city within California may set a tax rate to cover the costs of waste management. San Jose's municipal ordinances set the highest rate across California whereby the operator of a solid waste disposal facility is required to pay a monthly disposal facility tax for each tonne of solid waste accepted at the facility.

**Table 11 San Jose waste tax rate**

Year	Solid Waste
From 2002	13

<sup>6</sup> Information derived from [www.economicinstruments.com](http://www.economicinstruments.com)