



# Amendments to the WARR Levy Regulations 2008

## Waste Avoidance and Resource Recovery Levy Regulations 2008

The Department of Environment Regulation (DER) administers the *Waste Avoidance and Resource Recovery Levy Regulations 2008* (WARR Levy Regulations). Amendments to the WARR Levy Regulations take effect from 1 July 2016.

The amendments aim to improve the accuracy of weight and volume estimations of waste received and disposed of to landfill and enable more accurate calculation of the landfill levy.

### Approved manner

The amendments include the requirement for an 'approved manner' to be used for estimation of the weight and volume of waste disposed of to landfill. The approved manner allows waste subject to the landfill levy to be estimated more accurately.

It is a requirement under regulation 3 of the WARR Levy Regulations that the approved manner estimation method is approved, in writing, by the Chief Executive Officer (CEO) of DER.

An Environmental Standard setting out the approved manner for estimation of the weight and volume of waste is available on DER's website: [www.der.wa.gov.au/your-environment/waste/landfill](http://www.der.wa.gov.au/your-environment/waste/landfill).

### The Amendments

For category 63 landfill premises, the amendments provide a CEO approved manner estimation to:

- identify the volume of metropolitan waste received and disposed of at non-metropolitan licensed landfills; and
- determine how much of the waste received and disposed of at licensed metropolitan and non-metropolitan landfills is exempt from, or not subject to the landfill levy. In this Fact Sheet, references to the term 'metropolitan', 'metropolitan area' or 'metropolitan region' refer to the definition of 'metropolitan region' under section 4(1) of the *Planning and Development Act 2005*.

For category 64 and 65 landfill premises without a weighbridge or for which an exemption under regulation 5(2) from the requirement to weigh waste has been granted, the amendments require the licensee to determine the weight of levyable waste using the approved manner. The amount levyable waste does not include the portion of waste for which an exemption granted under regulation 5(1) is in effect.

### CEO estimations

The amendments allow the CEO to estimate the volume of waste received and disposed of to landfill at category 63 non-metropolitan landfill premises for the purpose of calculating the amount of landfill levy payable. For licensed category 63 non-metropolitan premises the CEO may make estimations where licensees do not comply with the requirement to estimate the volume of waste using the approved manner (see regulation 12A). For unlicensed category 63 non-

metropolitan landfill premises, the CEO estimations are the sole method for determining the amount of levy payable (see regulation 12B).

Under the amendments, the CEO may also estimate the weight of waste received and disposed of to landfill at licensed category 64 and 65 landfill premises for the purpose of calculating the amount of landfill levy payable where licensees do not comply with the requirement to directly measure (see regulation 8) or estimate using the approved manner (see regulation 9) the weight of waste.

For unlicensed category 64 or 65 premises, the existing subregulation 9(2) allowing the CEO to estimate the volume or weight of waste received and disposed of to landfill for the purpose of calculating the landfill levy payable continues to apply.

### **Regulation amendments by landfill category**

Amendments to the WARR Levy Regulations take effect from 1 July 2016. For a full copy of the amended regulations please go to the [State Law Publisher website](#).

Previous	Amended
<b>Category 63 premises</b>	
<b>Regulation 5 – Exemptions</b>	
<p>Under regulation 5(3) the licensee of a category 63 landfill may apply for an exemption from the requirement to undertake a quarterly survey of the premises (regulation 10(5)) and from the requirement to lodge a report on the quarterly survey (regulation 10(6)) if no waste has been disposed of to landfill on the licensed landfill.</p>	<p>The amendment restricts the exemption in regulation 5(3) to category 63 premises within the metropolitan region.</p>
<b>Regulation 10</b>	
<b>Volume of waste – category 63 landfills</b>	<b>Category 63 licensed landfills in metropolitan region</b>
<p>Regulation 10(2)(a) requires a licensee of a category 63 landfill to conduct a survey to establish a base from which the volume of waste disposed of to landfill can be measured (baseline survey).</p> <p>Regulation 10(5) requires a licensee of a category 63 landfill to cause a quarterly survey to be conducted after the end of a return period for the purpose of calculating the volume of waste disposed of to landfill during that return period under regulation 12.</p>	<p>The amendment restricts the requirement to conduct a baseline survey in regulation 10(2) and the quarterly survey in regulation 10(5) to category 63 premises within the metropolitan region.</p>
<p>Regulation 10(8) states that the volume of waste so calculated by the surveyor is to be the volume used for the purposes of determining the amount of levy under regulation 12.</p>	<p>The amendments delete regulation 10(8) and replace it with a new regulation 10(8) which provides that where waste is received at a category 63 licensed landfill in the metropolitan region, the licensee is to estimate the number of cubic metres of that waste for which an exemption granted under regulation 5(1) is in effect.</p> <p>A new regulation 10(9) is inserted to provide that the volume of waste calculated by the surveyor under subregulation (7), less the volume of exempt waste estimated under subregulation (8), is to be the volume used for the purpose of determining the amount of levy payable under regulation 12(1).</p>
<b>Regulation 11</b>	
<b>CEO may make estimates if survey not conducted or category 63 premises not licensed</b>	<b>CEO estimates for certain category 63 premises in metropolitan region</b>
<p>Where a licensee of a category 63 licensed landfill does not comply with regulation 10(2) to conduct a baseline survey, under regulation</p>	<p>The amendments restrict the CEO's powers to conduct a baseline survey in regulation 11(1); to estimate the volume of waste disposed of to landfill each quarter in regulation 11(2); and to estimate the</p>

Previous	Amended
<p>11(1) the CEO may establish an estimated base from which the volume of waste disposed of to landfill can be measured.</p> <p>Where a licensee of a category 63 licensed landfill does not comply with regulation 10(6) to lodge a quarterly return following the survey, under regulation 11(2) the CEO may estimate the number of cubic metres of waste disposed of to landfill in that quarter.</p> <p>If waste is received at a premises where the occupier is required to hold a category 63 landfill licence, and none is held for that premises, regulation 11(4) provides that the CEO may estimate the number of cubic metres of waste disposed of to landfill during any return period and that estimate is the number to be used for the purpose of calculating the amount of levy under regulation 12.</p>	<p>volume of waste disposed of to unlicensed premises which are required to be licensed as category 63 landfills in regulation 11(4) to the metropolitan region.</p>
<b>Regulation 12A - Category 63 licensed landfills outside metropolitan region</b>	
	<p>Regulation 12A is inserted to require a licensee of a category 63 licensed landfill outside of the metropolitan region to estimate, in the approved manner, the number of cubic metres of waste received from the metropolitan region and disposed of to landfill during the return period; and the number of cubic metres of any portion of that waste for which an exemption granted under regulation 5(1) is in effect.</p> <p>The volume of waste estimated in the approved manner under subregulation 2(a), less the volume of exempt waste estimated in the approved manner under subregulation (2)(b), is to be the volume used for the purpose of determining the amount of levy payable under regulation 12(1).</p> <p>Subregulation (4) provides that if the licensee does not estimate the number of cubic metres of waste for a return period under regulation 2(a), the CEO may estimate the number of cubic metres of that waste for the return period and that estimated volume is to be the volume used for the purpose of determining the amount of levy payable under regulation 12(1).</p> <p>Subregulation (5) provides that the CEO may also cause a survey to be conducted to establish a base</p>

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	<p>from which the volume of waste disposed of to landfill can be measured or cause a quarterly survey to be conducted after the end of a return period for the purposes of making an estimation under subregulation (4).</p> <p>The CEO is required to provide the licensee with written notice of any estimation made under subregulation (4).</p>
<b>Regulation 12B - Category 63 unlicensed landfills outside the metropolitan region</b>	
	<p>Regulation 12B is inserted so that if waste is received at a premises outside the metropolitan region where the occupier is required to hold a category 63 landfill licence and none is held, under subregulation (2) the CEO may estimate the number of cubic metres of that waste disposed of to landfill during any return period and that estimate is the number to be used for the purpose of calculating the amount of levy under regulation 12(1).</p> <p>Subregulation (3) provides that the CEO may also cause a survey to be conducted to establish a base from which the volume of waste disposed of to landfill can be measured or cause a quarterly survey to be conducted after the end of a return period to establish the volume of waste disposed of to landfill during that return period.</p> <p>The CEO is required to provide the licensee with written notice of any estimation made under subregulation (2).</p>
<b>Category 64 and 65 premises</b>	
<b>Regulation 8</b>	
<b>Amount of levy – when waste received at licensed landfill with weighbridge</b>	<b>Category 64 or 65 licensed landfill with weighbridge</b>
<p>Subject to any exemption granted under regulation 5(2), waste received at a category 64 or 65 licensed landfill with a weighbridge is to be weighed at the time of delivery, and the weight as shown on the weighbridge is to be used for the purpose of determining the amount of levy under regulation 12.</p>	<p>The amendments delete regulation 8 and replace it with a new regulation 8.</p> <p>Regulation 8(1) provides that new regulation 8 applies to a licensee subject to any exemption granted under regulation 5(2) from the requirement to weigh waste on a weighbridge.</p> <p>Regulation 8(2) provides that waste received at a category 64 or 65 licensed landfill for disposal to landfill is to be weighed on the weighbridge at the time of delivery.</p> <p>Regulation 8(3) provides that the weight of any portion of waste for which an exemption has been granted under regulation 5(1) and is in effect is to be the weight used for the purpose of calculating the amount of levy under regulation 12(2).</p>

Previous	Amended
	<p>Regulation 8(4) provides that if waste received at a category 64 or 65 licensed landfill with a weighbridge for disposal to landfill is not weighed on the weighbridge at the time of delivery, the CEO may estimate the weight and the estimated weight is to be the weight used for the purpose of calculating the amount of levy under regulation 12(2).</p> <p>The CEO is required to provide the licensee with written notice of any estimation made under subregulation (4).</p>
<b>Regulation 9</b>	
<b>Amount of levy when waste not weighed on weighbridge or not received at licensed landfill</b>	<b>Other category 64 or 65 landfill premises</b>
	<p>New subregulation 9(2A) provides that if waste is received at a category 64 or 65 licensed landfill, and the licensee of that category 64 or 65 landfill has either been granted an exemption from the requirement to weigh waste received or the licensed landfill does not have a weighbridge, the licensee is to estimate the weight of waste received and disposed of to landfill in the approved manner.</p> <p>New subregulation 9(2B) provides that the weight of waste estimated under subregulation (1), less the weight of exempt waste estimated under subregulation (2A), is to be the weight used for the purpose of determining the amount of levy under regulation 12(2).</p> <p>New subregulation 9(2C) provides that if the licensee does not estimate the weight of waste in accordance with subregulation (1) for a return period, the CEO may estimate the weight of that waste and the estimated weight is to be the weight used for the purpose of determining the amount of levy under regulation 12(2).</p> <p>New subregulation 9(4) requires that the CEO must give written notice to the licensee of any estimation made under subregulation (2C).</p> <p>New subregulation 9(5) requires that the CEO must give written notice to the occupier of the premises of any estimation made under subregulation (2).</p>

## Category 63, 64 and 65 premises

### Regulation 12C - CEO's costs recoverable

New subregulation 12C enables the costs incurred under regulation 8(4), 9(2C) or (2), 11(1), (2) or (4), 12A(4) or 12B(2) for the purpose of determining the amount of levy payable under regulation 12(1) or (2) to be included in the amount of levy payable by that person, and if included, the costs are recoverable by the CEO.

New subregulation 12C(2) allows the CEO to use the financial assurance provided by the licensee under regulation 15 of the *Waste Avoidance and Resource Recovery Regulations 2008* to cover any costs incurred under regulation 8(4), 9(2C), 11(1) or (2) or 12A(4) that are included in the amount of levy payable by a person.

### Regulation 12 - Amount of levy

Regulation 12(1) is a formula for the amount of levy payable for waste received at a category 63 landfill premises during the return period where V is the number of cubic metres of waste determined in accordance with regulation 10 or estimated under regulation 11(2) or (4).

Regulation 12(2) is a formula for the amount of levy payable for waste received at a category 64 or 65 landfill premises during a return period where W is the number of tonnes of waste determined in accordance with regulation 8 or 9.

Regulation 12(1) is amended such that V is estimated in accordance with regulation 10, 11, 12A or 12B.

Regulation 12(2) is amended such that W is either determined or estimated in accordance with regulation 8 or 9.



## More information

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For advice on compliance with the Regulations or any other matter related to the landfill levy, please contact the Department on +61 6467 5000 or email [info@der.wa.gov.au](mailto:info@der.wa.gov.au).

This document is available in alternative formats and other languages on request.

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## Related documents (if applicable)

Additional publications about the landfill levy and related landfill levy fact sheets are available online from [www.der.wa.gov.au/your-environment/waste/landfill](http://www.der.wa.gov.au/your-environment/waste/landfill),

or can be requested by contacting the Department on +61 6467 5000.

## Legislation

This document is provided for guidance only. It should not be relied upon to address every aspect of the relevant legislation. Please refer to the State Law Publisher (SLP) for copies of the relevant legislation, available electronically from the SLP website at [www.slp.wa.gov.au](http://www.slp.wa.gov.au).

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