

Waste levy – Construction and demolition fills (class 2)

This is part of a series of fact sheets on disposal facility obligations under the Waste Minimisation Act 2008

What is the waste levy?

The waste levy applies to all waste disposed of at certain types of disposal facilities. The Waste Minimisation Act 2008 (WMA) and related Regulations¹ require disposal facilities to file returns to the Ministry for the Environment through the [Online Waste Levy System \(OWLS\)](#) on the gross and diverted tonnage they receive.

Returns are filed monthly (unless the Ministry for the Environment has given approval for a smaller facility to file an annual return).

The waste levy is paid on net tonnage, which is gross tonnage minus diverted tonnage.

Please see the [Waste levy: Measuring waste tonnages](#) fact sheet for more information on reporting requirements.

What is a class 2 construction and demolition fill?

The Regulations create several classes of disposal facilities. The amount of waste levy paid by a disposal facility operator depends on the class of facility they operate.

¹ Waste Minimisation (Calculation and Payment of the Waste Disposal Levy) Regulations 2009.

A class 2 construction and demolition fill:

- accepts waste that includes construction and demolition waste
- does not receive waste only accepted by a class 1 (such as municipal solid waste, commercial or industrial waste).

[Appendix 1](#) details the type of waste a class 2 construction and demolition fill disposal facility might take.

Please see the [Waste levy – Determining your disposal facility class](#) fact sheet for more information.

When do class 2 construction and demolition fills have to provide returns and pay the levy?

From 2022 to 2024 the waste levy is progressively expanding from class 1 facilities to include classes 2 to 4. Each facility must start keeping records and making returns to the Ministry six months before having to start paying the waste levy. The following table sets out the key dates for class 2 construction and demolition disposal facilities:

Change	Date
Class 2 facilities must start keeping records and making returns to the Ministry through OWLS	1 January 2022
First monthly return due through the OWLS. Class 2 facilities should be registered in OWLS before this date	20 February 2022
Waste levy of \$20 per tonne applies to all waste disposed of at class 2 facilities	1 July 2022
First monthly invoice for the waste levy provided by the Ministry through OWLS	5 September 2022 at the latest
Payment of first invoice due	20 October 2022
Waste levy of \$30 per tonne applies to all waste disposed of at class 2 facilities	1 July 2024

Smaller construction and demolition fills (less than 1000 tonnes a year) – annual returns

If a class 2 facility operator expects to receive less than 1000 tonnes of waste for the coming financial year, the operator may apply to the Ministry to file an annual instead of a monthly return.

You can apply to provide an annual return through OWLS. You will need to include details of your expected annual tonnage and how this figure was calculated. An application must be made by 20 July at the start of each financial year.

Estimated annual tonnage is best calculated using historical records of waste. Our [Waste disposal levy guide for disposal facilities](#) details other ways you can estimate tonnages.

Even if you have approval to file an annual return, you will still be invoiced monthly. Invoices will be calculated using the expected tonnage submitted, and the total levy owed will be worked out once an annual return has been filed. If the total levy you have paid monthly is different to the actual tonnage in your annual return, you will be invoiced or reimbursed for the difference.

One-off, six-monthly return for 2021/22

For the 2021/22 financial year (July 2021 to June 2022), small construction and demolition fills can apply for a special return. As these facilities will become subject to reporting requirements in January 2022, they will not be able to apply to file an annual return. Instead, a small construction and demolition fill facility may apply to submit a one-off, six-month return if they expect to receive 500 tonnes or less for 1 January 2022 to 30 June 2022.

An application for a six-month return must be submitted by 20 January 2022.

If the application is approved by the Ministry, the operator does not need to provide a monthly return and must instead provide a return on or before 20 July 2022. The disposal facility may then apply to submit an annual return for the following financial year.

What else does a class 2 construction and demolition disposal facility operator need to know?

Please see the [Waste disposal levy guide for disposal facilities](#) for more information on the obligations of disposal facility operators.

Appendix 1 – Class 2 construction and demolition fill

Description	Types of waste not accepted	Examples of waste accepted
<p>Accepts disposal waste that is or includes waste from construction and demolition activity</p> <p>Is not a:</p> <ul style="list-style-type: none"> • Class 1 municipal landfill • Class 3 or 4 managed or controlled fill disposal facility • An industrial monofill facility • A cleanfill facility 	<p>Does not accept:</p> <ul style="list-style-type: none"> • household waste • green waste • waste from commercial or industrial sources • waste from institutional sources (eg, hospitals, educational facilities and aged-care facilities) • waste generated from a single industrial process (eg, steel or aluminium-making, or pulp and paper-making) carried out in one or more locations and <p>Is not solely a class 3 or 4 managed or controlled fill facility</p>	<p>Mixed construction and demolition waste including:</p> <ul style="list-style-type: none"> • rubble, plasterboard, treated and untreated timber • wood products, including softboard, hardboard, particle board, plywood, MDF, customwood, shingles, sawdust • concrete, including reinforced or crushed concrete, blocks • clay products including pipes, tiles • asphalt (all types), and roading materials including road sub-base • plasterboard and Gibraltar board • masonry, including bricks, pavers • metal, or products containing metals, including corrugated iron, steel, steel-coated tiles, wire, wire rope, wire netting, aluminium fittings • plastic products, including plastic bags, pipes, guttering, building wrap • insulation products • Laminate products, including Formica • flooring products, including carpet and underlay, vinyl/linoleum, cork tiles • paper and cardboard products, including wallpaper, lining paper, building paper • site clearance and excavation materials, including soils, clays, rocks, gravel, tree stumps • waste that classes 3 and 4 facilities and cleanfills can accept



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Published in August 2021 by the Ministry for the Environment

Publication number: INFO 1022