



Ministry for the
Environment
Manatū Mō Te Taiao



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Calculation and Payment of the Waste Disposal Levy

GUIDANCE FOR WASTE DISPOSAL FACILITY OPERATORS

VERSION TWO

Calculation and Payment of the Waste Disposal Levy

Guidance for waste disposal facility operators

Disclaimer

While every effort has been made to ensure that this guide is as clear and accurate as possible, the information it contains is general guidance only. It does not have any legal status and is not intended to take the place of, or to represent, the law of New Zealand or any other official guidelines or requirements. The content should not be construed as legal guidance. Neither the Crown nor the Ministry for the Environment will be held responsible or liable for any action, whether in contract, tort, equity or otherwise, taken by any person who chooses to rely on the information it contains.

Readers of this guide should refer directly to the Waste Minimisation Act 2008 and the Waste Minimisation (Calculation and Payment of Waste Disposal Levy) Regulations 2009 and seek specific advice from qualified professional people before taking action on information contained in this guide.

This guide may be cited as:

Ministry for the Environment. 2009. *Calculation and Payment of the Waste Disposal Levy: Guidance for waste disposal facility operators*. Wellington: Ministry for the Environment.

Published in June 2009 by the
Ministry for the Environment
Manatū Mō Te Taiao
PO Box 10362, Wellington 6143, New Zealand

ISBN: 978-0-478-33176-9 (print)
978-0-478-33177-6 (electronic)

Publication number: ME 939

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This document is available on the Ministry for the Environment's website:
www.mfe.govt.nz

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Chapter 1: Introduction and Overview

This chapter explains the purpose of this guide, and provides a brief overview of the legislation and the levy. It also introduces the Online Waste Levy System (OWLS) set up to help minimise compliance costs for operators of waste disposal facilities – www.wastelevy.govt.nz

Introduction

What is the purpose of the guide?

This guide is intended to help waste disposal facility operators meet their obligations under Part 3 of the Waste Minimisation Act 2008 (the Act) and the Waste Minimisation (Calculation and Payment of Waste Disposal Levy) Regulations 2009 (the Regulations).

This guide gives practical advice and guidance. It includes examples of how to calculate the tonnage of waste the levy must be paid on, submit the returns, and make payments to the levy collector.

What is in this guide?

The guide contains six chapters and three appendices.

- Chapter 1: Introduction and overview – this chapter gives an overview of the waste disposal levy.
- Chapter 2: Submitting returns and paying the levy – this chapter provides information on calculating and paying the levy, both monthly and annual levy returns.
- Chapter 3: Annual returns – this chapter provides information for operators who are approved to file returns annually.
- Chapter 4: Applications for waivers and refunds – this chapter looks at situations where a disposal facility may not need to pay the levy. The process for refunds is also outlined.
- Chapter 5: Ways to calculate tonnages – this chapter provides information on options for calculating the levy.
- Chapter 6: Monitoring the levy – the final chapter explains the records and information disposal facility operators are required to keep. It also outlines the auditing requirements disposal facility operators can expect for the levy, and what happens if the Act and Regulations are not complied with.
- Appendix 1: Glossary – this explains key terms used in this guide.
- Appendix 2: Vehicle classification – this provides a table showing the vehicle classes.
- Appendix 3: Schedule of conversion factors – taken from the Regulations, this sets out the conversion factors for converting volume measurements to tonnages for different types of waste or diverted materials.
- Appendix 4: Acknowledgements – here we thank those who have contributed to the creation of this guide.

Further information

Further information about the waste disposal levy is available from:

The Ministry for the Environment Levy Administrator and Levy Collector
Phone: 0800 WDLEVY (0800 935389)
Email: info@wastelevy.govt.nz
Ministry website: www.mfe.govt.nz/issues/waste
Online Waste Levy System (OWLS): www.wastelevy.govt.nz

When you contact us by phoning 0800 WDLEVY (0800 935389), if you are a registered user we may need to verify your identity. We will use information provided when you registered.

Overview of the Act and levy

What is the purpose of the Waste Minimisation Act?

The purpose of the Waste Minimisation Act 2008 is to encourage waste minimisation and a decrease in waste disposal to:

- protect the environment from harm
- provide environmental, social, economic and cultural benefits.

What is the purpose of the levy?

The purpose of the waste disposal levy is to:

- raise revenue to promote and achieve waste minimisation
- increase the cost of waste disposal to recognise that disposal imposes costs on the environment, society and economy.

The levy provides an economic incentive to change behaviours and reduce the amount of waste generated in the first place because it only applies to waste disposed of, not material that is diverted for reuse and recycling.

When did the levy come into effect?

The levy has been paid on waste disposed of at disposal facilities since 1 July 2009.

What is the basis of the levy?

The basis of the levy is set out in Part 3 of the Act, while the Regulations contain the actual details of how to calculate tonnages and pay the levy.

How does the levy work?

The levy of \$10 per tonne (excluding GST) applies to waste disposed of at a disposal facility. These are facilities (including landfills) where waste, including household waste, is disposed of, and which operate, at least in part, as a business to dispose of waste. The 'operator', or the person who is in control of a disposal facility, is liable to pay the waste disposal levy to the levy collector and submit returns. The 'levy collector' is the Secretary for the Environment.

For further definitions of terms used in this guide, see the glossary in Appendix 1.

Minimising the costs for operators

The Online Waste Levy System (OWLS) has been designed to help minimise the costs of complying with the levy. It provides secure access to information for disposal facility operators and those administering the levy. Through the website you can register, send returns and apply for extensions of time, waivers and methodologies. This is your main point of contact for all activities and correspondence related to the levy, whether you are communicating with the levy collector or the Secretary. Your requests and queries will be directed to the appropriate people.

OWLS is located at: www.wastelevy.govt.nz

A user guide for the waste levy system is available from the website, or by contacting the levy collector on 0800 WDLEVY (0800 935389).

How are funds from the levy used?

All money collected from the levy is to be spent on waste minimisation. Levy money must be distributed and spent as follows:

- First, any refunds due are paid to operators of disposal facilities. This occurs when a levy payment has been waived.
- Next, half of the remaining levy money will be allocated to territorial authorities on a population basis. They must spend the money on promoting or achieving waste minimisation as set out in their waste management and minimisation plans.
- Next, administration costs are paid. These are the costs of collecting the levy and distributing funds to territorial authorities and through the waste minimisation fund.
- Finally, remaining levy money will be allocated to waste minimisation projects, through the Waste Minimisation Fund. You may be eligible to apply for funding from the Waste Minimisation Fund. To find out more go to: www.mfe.govt.nz/wmf.

Chapter 2: Submitting Returns and Paying the Levy

This chapter provides information that all operators need to know:

- How to get the information you need to complete a return, and when and how to submit it.
- How to pay, when to pay, and what happens if you don't pay on time.

It also covers specific information about submitting monthly and annual returns.

Getting started

After 1 July 2009 you will need to go through the registration process if you are:

- operating a disposal facility
- opening a new disposal facility
- taking over the operation of an existing facility
- changing the type of waste accepted at an existing facility so that it now comes within the definition of a disposal facility in the Act
- operating a facility that is prescribed as a disposal facility in regulations.

We suggest that if any of these circumstances apply, you should contact us as soon as possible – preferably before you begin disposing of waste.

If you are an existing operator and nobody has contacted you by 1 July 2009, or you become liable for the levy after that date, contact us on 0800 WDLEVY (0800 935389) or email info@wastelevy.govt.nz to begin the registration process.

Registering for the online waste levy system

Once you have contacted us, you will be given access to the Online Waste Levy System (OWLS). This is a secure website. The only people who can access your information are people you authorise, and Ministry for the Environment staff or contractors authorised to administer the levy. User accounts will be set giving your people permission to:

- enter and view data
- confirm a return is correct
- submit returns.

To maintain security, we will use information you provide when setting up your user accounts to verify your identity when you call us.

Once you are registered, you will need to tell us how you measure or assess waste. If you want to use an alternative method to weighing or measuring every load, you may need to get approval for that method (this is explained in chapter 5).

We will agree a payment method with you, preferably by electronic funds transfer, and give you the details you need to include with your payment.

Setting up new staff for the online waste levy system

If you have new staff that need access to the Online Waste Levy System (OWLS) they will need to be registered. We suggest you call or email the Ministry for the Environment Levy Administrator and Levy Collector on 0800 WDLEVY (0800 935389) or email info@wastelevy.govt.nz.

Calculating the amount of waste subject to the levy

What do I pay the levy on?

The levy is set at a rate of \$10 per tonne (excluding GST), and is payable on the **net tonnage** of waste disposed of at a waste disposal facility. Even if only part of the material is household waste, the levy is payable on all waste disposed of at a disposal facility.

How do I calculate the net tonnage?

The **net tonnage** is simply the ‘gross tonnage’ less the ‘diverted tonnage’. Note that diverted tonnage must only include waste or diverted material that has previously been measured as part of the gross tonnage.

Formula 1: Net tonnage



How do I calculate the gross tonnage?

The **gross tonnage** is the total tonnage that enters the disposal facility – both waste and diverted tonnage (that is, diverted material that is weighed as part of gross tonnage on entering the facility) . Chapter 5 gives detailed advice on how to measure these tonnages.

If there is a compliant and functioning weighbridge at the disposal facility, you must use it to measure gross tonnage, unless you have approval to use an average tonnage system (average weight per vehicle) method.

If the facility does not have a weighbridge, you can:

- use a compliant weighbridge located off site, or

- measure the volume of waste and diverted material arriving at the facility and use an approved conversion factor to convert the volume to equivalent tonnage (conversion factors are listed in appendix 3).

If you have access to a compliant weighbridge (on or off site), you can apply to use an average tonnage system for light vehicles and trailers, using an approved method. You can also apply for approval to use an average weight method based on assessment of the volume and use of conversion factors. This is explained in more detail in chapter 5.

Operators approved to submit annual returns can use alternative methods of assessing tonnage, as set out in chapter 5.

How do I calculate the diverted tonnage?

The **diverted tonnage** is the tonnage of material that is reused or recycled at the disposal facility, or removed from the disposal facility within six months. The Secretary for the Environment can agree in writing to extend this timeframe (see chapter 4).

You can only include material in your diverted tonnage figure if you previously recorded the material as gross tonnage.

Note that diverted tonnage includes material removed from the site for treatment or disposal elsewhere.

Diverted tonnage must be weighed using a compliant weighbridge, or a conversion factor must be used to convert the measured or estimated volume into weight.

Does the levy apply to liquid waste?

Yes – gross tonnage applies to both liquid and solid waste or material. It is based on the weight of waste or material in the vehicle or container at the time it is weighed at a disposal facility, irrespective of whether it is liquid or solid waste.

Do I have to weigh loads of diverted materials arriving at the site?

No – you don't have to weigh waste or diverted material if it is immediately separated out for reuse, recycling or removal after entering the facility – as long as it would have been measured as diverted tonnage and has not been included as part of your gross and diverted tonnage figures in your monthly return. This provision applies where material is delivered to a separate drop-off area at the facility and then re-used or recycled without being weighed in to the landfill. For example, used clothing bins or a drop off area for saleable goods located 'at the facility', but before the weighbridge.

What if I need to store material for longer than six months?

Material that was weighed as ‘gross tonnage’ when it arrived at the landfill, but was removed for recycling or further processing within six months of that date, can be included in ‘diverted tonnage’.

Any waste or diverted material planned for reuse, recycling, removal or further processing will become subject to the levy after six months. If you need to continue storing the material beyond the six month limit you must apply to the Secretary for an extension, please refer to chapter 4 for further detail on applications.

Submitting a return

Who needs to submit a return?

All disposal facility operators must submit returns to the levy collector. The default position is submitting monthly returns, but operators of small facilities (no more than 1000 tonnes of waste deposited per year) can apply to submit returns annually (more information on this is provided in chapter 3).

What information will I need for my return?

Monthly returns must contain the:

- name and site number (if applicable) of your facility
- name, contact details and client number (if applicable) of the ‘operator’
- name and contact details of the person who prepared the return (unless it was the operator)
- month and year for which the information is being provided
- gross tonnage for the month
- diverted tonnage for the month

The requirements for annual returns are discussed in chapter 3.

Returns will cover the entire month’s or year’s tonnage – you do not need to break the information down to a daily tonnage for the purposes of the return. You will, however, need to keep records of the individual measurements you use to get your gross and diverted tonnages – see chapter 6 for more details.

When are returns due?

Monthly returns are due on the 20th of the month after waste has been deposited.

For example, your monthly return would have been due on 20 August 2009, for waste deposited in July 2009.

Actual annual returns are due on or before 20 July, for waste deposited in the preceding financial year.

If you wish to continue providing annual returns, each year you must submit an application to do so, and provide an 'expected net tonnage' for the coming year. Your application is due on 20 July at the beginning of each financial year. See chapter 3 for more information.

Do I need to report cover material used at a disposal facility?

Cover material is an important component of a modern disposal facility. To better understand the use and source of cover material at disposal facilities and to help inform further policy work, the Online Waste Levy System (OWLS) now contains a voluntary reporting screen for cover material.

While the return submission itself is mandatory, the cover material component is voluntary. Collecting this data will help us better understand the source and use of cover material at disposal facilities.

Please note that if any of the cover material used at your facility is liable for the levy, then you must also include that cover material as 'gross tonnage' in your return. The levy applies to material or waste that is disposed of or discarded at the facility.

The information requested in OWLS includes:

- Where your disposal facility sources its cover material. Is it sourced on-site, (e.g. from quarrying activities), off-site, (e.g. from customers), or is it a mix of the two?
- The quantities of cover material sourced on-site and off-site.
- The types of cover material your disposal facility uses.

We realise that cover material sourced on-site may be difficult to weigh, particularly if there are large distances between where the material is sourced and your weighbridge. Furthermore, some facilities do not have a weighbridge. We would therefore recommend that you develop a practical solution for estimating on-site quantities. For example, estimating volumes as accurately as possible and using a conversion factor to calculate the weight. Conversion factors are discussed further in chapter 5 of this guide.

For cover material sourced off-site, particularly where your disposal facility has a weighbridge, actual weights should be provided.

How do I submit a return?

Returns are submitted in writing or electronically via the Online Waste Levy System (OWLS): www.wastelevy.govt.nz

This is a secure website with a login name and password required for access. We will ensure all operators of liable disposal facilities are set up with a user identity and password to access the secure site.

All disposal facility operators must declare that the information on the returns is correct. This declaration is to be made by the operator or a person authorised to act on behalf of the operator. Some facilities may want to set up a formal internal process that ensures that information

entered on the return is accurate (see example 1 below). The levy system helps you do this by allowing multiple levels of authorisation at a facility.

Example 1: Internal validation process

Operators can have a dual process where:

- one staff member inputs the data fields required on the website. This person's access allows them to input the required figures
- another person, preferably at managerial level with appropriate delegated authority, checks the return for accuracy and then authorises the return to be sent to the levy collector.

What if my tonnages are significantly different from my usual return?

Any time you make an unusual or atypical entry on your return (for instance, the monthly tonnage is significantly different from previous months), the system will prompt you for an explanation. Your explanation should be as detailed as possible and outline why your return has varied from previous months. If you have made a mistake, this is your opportunity to correct it before submitting the return.

The levy collector will note your explanation, and may contact you for further clarification. If not satisfied that the information is correct or complete, the levy collector may issue an estimate instead (see later in this chapter for what an 'estimate' is).

What happens if I make a mistake?

If you discover that you have made a mistake in calculating the tonnages after you have submitted your return, or have entered incorrect information, you can supply the levy collector with updated figures. Your account may be debited or credited based on your updated figures.

Can I submit a paper return?

The collection, calculation and payment of the waste disposal levy is designed to operate almost exclusively electronically, via the Online Waste Levy System (OWLS): www.wastelevy.govt.nz. This helps us keep administration costs as low as possible, and it means you will be able to access your previous returns and other information online. Electronic returns are preferred. If you submit a paper return, an authorised person must sign the return and make a declaration that they believe the information is correct.

Can I get an extension of time to submit my return?

If you submit monthly returns and cannot send your return on time due to unusual circumstances, you can apply for an extension of up to one month. If you submit annual returns, you cannot apply for an extension.

You must send your application to the levy collector no later than 15 days before the return is due. To assess your application, the levy collector will need the:

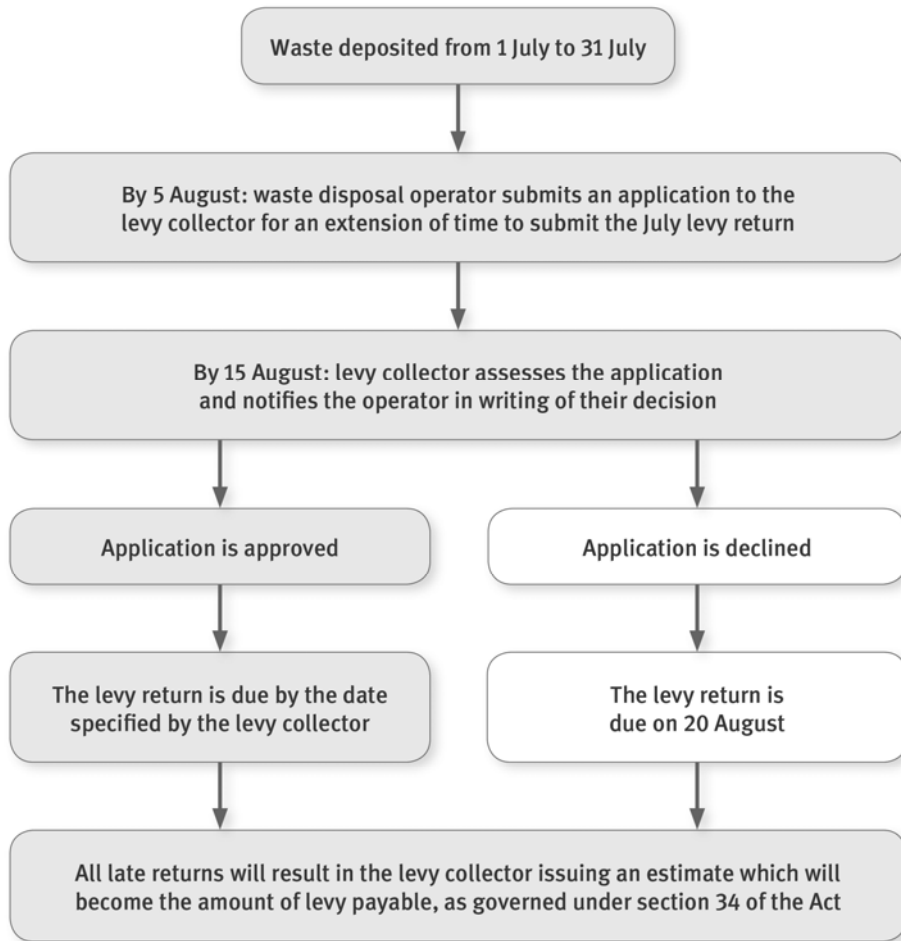
- name and site number (if applicable) of the disposal facility
- full name, contact details and client number (if applicable) of the operator
- full name and contact details of the person submitting the application
- levy return the application relates to
- reason why you are unable to submit the return on time.

The levy collector assesses applications on a case-by-case basis. Extensions will be granted at the levy collector's discretion, and on any terms and conditions the levy collector imposes.

The levy collector will notify you in writing of the decision at least five days before the return is due. If an extension is granted, you cannot apply for a further extension for the same return, and it does not extend the date payment is required.

If an extension is not granted, you will be expected to submit a return on the due date. If this does not happen, the estimate process will be followed (see below).

Example 2: Application for extension of time to submit a return



What happens if I don't submit a return?

If you don't provide an annual or monthly return by the due date, or if the levy collector considers your return is incomplete or incorrect, then the amount of levy payable will be estimated and you may be sent an invoice and written demand.

How is an estimate calculated?

The method used to estimate your levy will depend on how much information we have about your facility, gathered from your previous returns. If there isn't enough information from previous returns to base an estimate on, the levy collector will use other information, such as surveys of landfill sites, resource consent terms and conditions, and the number of people and businesses using your facility.

We strongly encourage you to submit your returns so you pay the correct amount of levy.

Your information will allow us to keep an accurate record of waste being disposed of or discarded, which is important to support our efforts to minimise waste.

What is the process for issuing an estimate?

The levy collector uses a two-step process when issuing an estimate:

Initial estimate

If you do not submit a complete and accurate return, then five days after the return was due you will be issued an initial estimate. When you receive this, you can provide us with further information. If your additional information is deemed correct, the final estimate and invoice will be based on it.

Final estimate

The final estimate will be issued 15 days after the due date for the return (about the 5th of the following month), whether or not you submit any further information. The final estimate is the amount that you must pay by the due date.

Example 3: Estimates timeline

Waste deposited from 1–31 July	
Date	Action
20 August	Either no return is received from the disposal facility operator, or the return received is deemed not to be a fair assessment of the levy due.
25 August	The levy collector issues an initial estimate.
25 August–3 September	The operator may provide additional information to the levy collector.
4 September	The levy collector issues the final estimate and invoice for the amount payable.
20 October	The payment is due to the levy collector.

Paying the levy

How do I know how much to pay?

After you have submitted your return you will receive an invoice setting out the amount of levy payable. If the invoice is based on a final estimate, it is the amount payable and you have no opportunity to have the estimate changed. If you have any question please call or email the Ministry for the Environment Levy Administrator and Levy Collector on 0800 WDLEVY (0800 935389) or email info@wastelevy.govt.nz.

When will I get the invoice?

You will receive an invoice every month, whether you submit monthly or annual returns. If you submit monthly returns, invoices will be sent by the 15th day after the day the return is due, and will apply to waste deposited over the previous two months. For example, an invoice sent on 1 September will relate to a return submitted on 20 August for waste deposited in July. The payment for waste deposited in July is due, at the latest by 20 October. While invoices issued in October will display waste deposited in both July and August.

If you submit annual returns, you will receive an invoice by the 5th day of the second month after the month for which the levy is payable. For example, for waste disposed of in July you will receive an invoice by 5 September.

The invoice will be sent to the email address of the person you have designated as your 'finance contact'. If there is no finance contact designated, it will go to the email address you have designated for your 'verifier'.

How do I pay the levy?

You can pay the levy to the levy collector either by bank transfer, cheque, or other method, as agreed with the levy collector when you register as an operator (see "Getting Started" on page 4). Electronic payment and in particular, direct debit is preferred. The bank account number and postal address are on the invoice.

You must make sure that your payment is received on or before the due date.

For all payments, please ensure your operator number is recorded with the payment.

To set up direct debit for your facility call or email the Ministry for the Environment Levy Administrator and Levy Collector on 0800 WDLEVY (0800 935389) or email info@wastelevy.govt.nz.

Once the direct debit has been set up, the amount due on your waste levy statement will be automatically debited from your nominated bank account on the due date (or first working day after the due date).

When are payments due?

Payments are due on the 20th of the third month after the month waste has been deposited. For example, the levy for waste deposited in July must be paid by 20 October.

Operators of smaller disposal facilities submitting annual returns must still pay monthly (this is further explained in chapter 3).

Can I get more time to pay the levy?

If you cannot pay the levy on time due to unusual circumstances, you can apply to the levy collector for an extension. Extensions will be for no more than one month.

You must send the application to the levy collector no later than 15 days before payment is due. To process the application, we will need the:

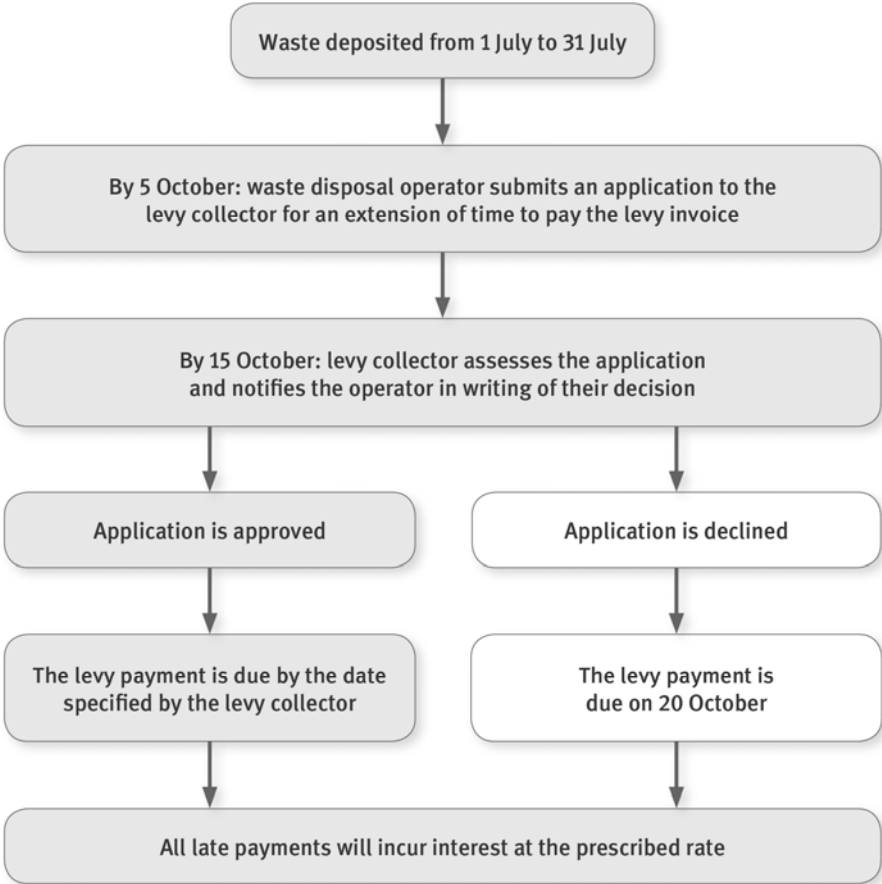
- name and site number (if applicable) of the disposal facility
- full name, contact details and client number (if applicable) of the operator
- full name and contact details of the person submitting the application
- levy payment the application relates to
- reason why you are unable to pay the levy in time.

The levy collector assesses applications on a case-by-case basis. Extensions will be granted at the levy collector’s discretion, and on any terms and conditions the levy collector sees fit. It is not anticipated that extensions will be granted routinely.

The levy collector will notify you of the decision in writing at least five days before the payment is due. If an extension is granted, you will be advised of a new date for payment. You cannot apply for a further extension for the same payment. If an extension is not granted, you must pay the levy on the due date.

If you do not pay on the original or extended due date, normal interest charges will apply, and debt recovery procedures will be followed.

Example 4: Application for an extension of time to pay the levy



Will I be charged interest if I don’t pay the levy?

Interest is due on the levy the day after payment was due. Interest is calculated daily (currently at the rate of 7.5% a year), using simple interest – that is, interest will not be due on the interest. If you have been granted an extension of time to pay the levy, you will be charged interest if you do not pay by the new due date.

The invoices and statements issued to you will show any outstanding debt and interest to be paid.

What happens if I don't pay the levy?

All outstanding levies are a debt that you are liable to pay. We will use debt collection procedures to recover outstanding debt.

Does GST apply to the levy?

Goods and Services Tax (GST) is payable on the waste disposal levy.

What happens if I pay the wrong amount?

We can, in certain circumstances, make corrections to the amount a disposal facility operator has been invoiced. This can arise where the operator was invoiced for an incorrect amount, information in the operator's return was incorrect, or we miscalculated the levy payable.

In this case, a credit or debit balance will appear on your next invoice and this will reduce or increase the amount of levy money payable in the following month.

Closing up or selling

If you are selling, otherwise transferring ownership, or closing your facility, you are required to give written notice of the date you will stop being the facility's operator. This notice must be sent to us at least 10 days before the facility is closed or sold. To obtain a closure form, contact us on 0800 WDLEVY (0800 935389) or email: info@wastelevy.govt.nz

If you are closing the facility, you will need to send the levy collector a return for the final month of operation. The levy collector will then send you a final invoice.

If you are selling the facility, or for some other reason you cease to be the operator of the facility, you will need to send a final return for the last complete month during which you were the operator of the facility. The levy collector will also need to know who the new operator is, so that they can be set up in the Online Waste Levy System (OWLS).

The new operator will be responsible for the whole of the first month in which they took over the facility. If you operated the facility for part of the month you will need to provide the new operator with records of all waste deposited during that time (or you can provide the information directly to us).

Passing on the levy to your customers

If you decide to pass on the levy to customers, you do not need to show it as a separate item on the customer's invoice. However, if you do, the levy rate should be no more than \$10 (plus GST) per tonne. If the rate is higher, you could be in breach of the Fair Trading Act 1987, which prohibits misleading or deceptive conduct in trade and other unfair business practices.

Chapter 3: Annual Returns

This chapter provides information on calculating and paying the levy for smaller disposal facilities – those receiving no more than 1000 tonnes of waste a year – who the levy collector has approved to send annual returns.

Who can submit an annual return?

To reduce compliance costs associated with the levy, operators of smaller disposal facilities – that is, those whose expected net tonnage for the financial year (1 July to 30 June) is 1000 tonnes or less – can apply for approval to provide annual, rather than monthly, returns. This option is only available to these small facilities.

Before 20 July after the end of any financial year, you will need to submit a final return of actual tonnage of waste deposited for the previous year. At the same time, if you want to provide an annual return for the coming year, you will need to submit a new application. This is also due by 20 July.

Note that, if you are approved to submit annual returns, you still need to pay monthly. Payments will be calculated as one-twelfth of the annual expected net tonnage.

How do I apply for annual return status?

Your application to provide an annual return must be supported by your assessment of the expected net tonnage of waste to be deposited that year.

Applications are made using the Online Waste Levy System (OWLS): www.wastelevy.govt.nz

We will ask you to provide the following information:

- the name and site number (if applicable) of the facility
- the name, contact details and client number (if applicable) of the operator
- the name and contact details of the person submitting the application
- the financial year the application relates to
- the expected net tonnage for the financial year
- evidence of how the expected net tonnage was calculated.

Applications must be received by 20 July of the financial year the application relates to. The levy collector will provide a decision to you by 1 August.

You can apply at any time to be approved to submit annual returns. However, you can only change to annual returns at the start of a financial year.

If your application is declined, you must submit monthly returns, and your next return (for waste deposited in July) will be due on 20 August.

Do I reapply for annual return status each year?

If you wish to retain your annual return status, you will need to reapply each year on or before 20 July.

How do I estimate expected net tonnage?

You can determine your expected net tonnage by using historical records, or any of the methods described in chapter 5.

If you have historical waste records for your facility (whether calculated by weighbridge, conversion factors, surveys of the volume of waste disposed of, or average tonnage), you can use this data to estimate the expected net tonnage.

If you don't have historical records, you can use per capita waste disposal estimates, as described in chapter 5.

We recommend that you use all the relevant data you have. If the amount of waste deposited each year is fairly constant, you should calculate the expected net tonnage based on the average tonnage received in these years. If it is increasing or decreasing, you will need to allow for that in your calculation.

Example 5: Calculating expected tonnage using weighbridge records for the previous three years (1 July–30 June)

The total weight of waste disposed of at the disposal facility:
800 tonnes (2007/2008) + 1090 tonnes (2006/2007) + 840 tonnes (2005/2006)
= 2730 tonnes ÷ 3 years
= 910 tonnes annual average

The levy collector will determine your expected net tonnage. If the levy collector thinks the information you provided is inaccurate or incomplete, your expected net tonnage may be revised, and your invoices will be based on this revised estimate (see chapter 2).

What evidence do I need to provide about how the expected net tonnage was calculated?

You need to include evidence of how the expected net tonnage was determined. We recommend that you provide evidence of the process that has been used including:

- a written explanation of the estimation method chosen, and why
- the evidence, such as previous records, maps of the catchment, Statistics NZ maps and data
- a written explanation of the results of any other investigations.

What happens if I don't send an expected net tonnage with my application?

Your request to submit annual returns must include the expected net tonnage and evidence of how this was determined. If you don't supply this information, we will not be able to approve your request.

How and when should I pay the levy?

If approval has been granted for you to submit an annual return, we use the levy collector's determination of your annual expected net tonnage to calculate the monthly levy that is due.

The amount of levy payable for a month of the financial year is calculated using the following formula:

Formula 2: Calculating monthly payments due when submitting an annual return



You will receive your first invoice by 4 September, and are required to make your first monthly payment by 20 October. This timeline matches the monthly payment cycle for other facilities. For methods of payment see chapter 2.

Example 6: Timeline for payment for small facilities

For waste deposited from 1 July–30 June in any given year	
Date	Action
20 July	<ul style="list-style-type: none"> The operator must lodge an application for approval to submit annual returns by this date The operator must provide an actual annual return by this date for waste received at the facility over the previous year
1 August	The levy collector will notify the operator of the decision to approve or decline the application to submit annual returns by this date
5 August	The levy collector will issue a final invoice on based the actual return. This invoice may include a credit or debit adjustment to reflect the difference between the expected net tonnage and actual annual return
4 September	If approval is given to submit annual returns, an invoice of the amount payable based on the expected net tonnage will be issued by this date

Do I need to provide actual net tonnage as well as estimated?

By 20 July of the following financial year, you must provide the levy collector with the actual net tonnage received by your facility during the year.

The annual return will specify the:

- name and site number (if applicable) of the small facility
- name, contact details and client number (if applicable) of the operator
- name and contact details of the person who prepared the return (unless it was the operator)
- dates on which the financial year started and ended (eg, 1 July 2009 to 30 June 2010)
- actual gross tonnages for the financial year
- actual diverted tonnages for the financial year (if applicable)
- actual net tonnages for the financial year.

The levy collector will use this information to issue a final invoice on 5 August. The invoice may include a credit or debit adjustment to reflect the difference between the expected net tonnage and the amount owed based on the actual annual return.

How do I calculate actual net tonnage?

You must calculate the actual net tonnage from data collected over the year using one of the methods described in chapter 5. These methods are:

- weighbridges either on site or off site
- volume conversion factors applied to measurements of individual loads
- average tonnage system for light vehicles and trailers towed by light vehicles
- volume conversion factors applied to volumetric surveys of the tonnage of waste deposited at the facility.

You cannot use a population-based method to determine your actual net tonnage.

What happens if I don't send a final return?

If you don't provide a final actual tonnage return by 20 July, or the levy collector believes your return is incorrect or incomplete, the levy collector may make an estimate of the annual tonnage, based on your previous returns and any other relevant information. The levy collector will send you an initial estimate by 25 July.

The levy collector will then issue a final estimate, taking into account any further information you may have provided, by 5 August. This final estimate then becomes the amount of levy payable for the year. Estimates are discussed in more detail in chapter 2.

What happens if I don't reapply to provide returns annually?

You must reapply each year if you want to submit your returns annually. If you don't, you will need to submit monthly returns. Your first monthly return will be due on 20 August, for waste deposited in July.

Chapter 4: Waivers, Refunds and Applications

This chapter provides information on how applications for waivers can be made, and how to apply for a refund.

When can I apply for a waiver?

You can apply to the Secretary for the Environment to have the requirement to pay an amount of levy money waived. This must be due to exceptional circumstances – something that couldn't reasonably be predicted or expected and isn't a regular event, such as a natural disaster. It will not permanently exempt you from paying the levy on that type of waste or in that particular circumstance.

An application for a waiver can be made at any time – before the waste is received, before the levy is paid on it, or after the levy is paid on it. You must demonstrate why the situation justifies a waiver of the levy.

We suggest that you supply the following information so that the Secretary can consider your application:

- waiver dollar amount requested
- start date of period being applied for (month and year)
- end date of period being applied for (month and year)
- material type
- tonnage
- reason for the waiver (description of situation that led to waiver request), including a detailed description of why the situation in question is exceptional
- invoice number(s) if any part of the waiver relates to a previously invoiced levy amount.

Application forms to apply for a waiver can be found on the Online Waste Levy System (OWLS): www.wastelevy.govt.nz

The Secretary will examine waiver applications on a case-by-case basis to assess if they meet the requirement of 'exceptional' circumstances.

We will notify you in writing of the decision. If a waiver is granted, a credit adjustment based on tonnage figures will be applied to the disposal facility and included in your next invoice.

How do I receive a refund?

Normally, when waivers are granted, a credit adjustment will be included in your next invoice.

However, in the unlikely event that you have paid the levy money after the waiver was granted, you can apply to the levy collector for a refund of the money.

Written applications for refunds must demonstrate that at the time the levy was paid, a waiver had been granted by the Secretary. We recommend that you include the following information in your application:

- invoice the application relates to
- the amount to be refunded
- details of the waiver for which a refund is being requested
- date the money was paid and date the waiver was granted
- any other supporting information.

What if my account is in credit and I want a reimbursement?

If your account is in credit by a large amount and for specific reasons you require a reimbursement, you can apply to us. Your application should provide details about why it is not reasonable or possible to receive the adjustment as a credit. We examine applications for reimbursement on a case-by-case basis. We recommend that you include in your application the:

- invoice the application relates to
- amount of the request for reimbursement
- reason you need the money reimbursed.

Can I apply for an exemption?

An exemption means you don't have to pay the levy for a specific type of waste or disposal facility. Exemptions must be set out in regulations.

There are currently no provisions in the Regulations for exemptions. That means that it is not possible to apply for an exemption to the requirement to pay the levy.

Can I store material for more than six months?

Any waste or diverted material planned for reuse, recycling, removal or further processing will become subject to the levy after six months. If you need to continue storing the material beyond the six month limit you must apply to the Secretary for an extension.

We recommend that you provide the following information with your application:

- date (month/year) the waste or material was received at the disposal facility
- proposed date (month/year) the waste or material will be removed from the disposal facility
- reason the extension is requested
- the maximum weight and type of waste or material the extension is sought for (tonnes)
- details of the final destination of the waste or material (how, when and by whom will it be reused, recycled or further processed)
- photographs of the waste or material
- Any other evidence that demonstrates the waste will be reused, recycled or removed.

We recommend that you apply to extend your storage deadline at least a month before your current term expires. This will give the Secretary time to respond to your application before the

six month time limit expires. We will notify you in writing of the Secretary's decision and, if approved, the new storage period, the maximum weights of the waste or material that will be stored and any conditions the Secretary may decide to impose.

Application forms to apply for a storage time extension can be found on the Online Waste Levy System (OWLS): www.wastelevy.govt.nz

Chapter 5: Ways to Calculate Tonnages

This chapter explains the different ways the weight of waste or diverted material can be measured or calculated.

Note that the volumetric and per capita methods may only be used by facilities approved to submit annual returns.

Methods applicable to all disposal facilities

Why do I need to specify how I will calculate tonnages?

The levy is calculated on the net **tonnage** of material disposed of at a disposal facility. To enter your returns on the levy system, you must have the information in tonnages.

Operators of facilities that do not record the weight of every load of waste need to choose a reliable method that lets you convert the information you collect to a tonnage value. The options you can use are listed in the regulations, and described below.

What are my options for calculating the tonnage?

If there is a compliant and functioning weighbridge at the disposal facility, you must use it to measure gross tonnage, unless you have approval to use an 'average weight per vehicle' method.

If the facility does not have a weighbridge, you can:

- use a compliant weighbridge located off site, or
- measure the volume of waste and diverted material arriving at the facility and use an approved conversion factor to convert the volume to equivalent tonnage (conversion factors are listed in appendix 3).

If you have access to a compliant weighbridge (on or off site), you can apply to use an 'average weight per vehicle' for light vehicles and trailers, using an approved method. You can also apply for approval to use an average weight method based on assessment of the volume and use of conversion factors. This is explained in more detail in chapter 5.

Operators approved to submit annual returns can use alternative methods of assessing tonnage, as set out in chapter 5.

How do I inform you of my method for calculating the quantity of waste?

We will ask you to provide details of the method you currently use when we collect initial client set-up information.

If we don't hear otherwise, we will assume you are using an on site weighbridge to measure tonnage.

If you wish to use a method other than weighing all waste and diverted material using an on site weighbridge, you need to ensure this is captured as part of your initial set-up information.

How do I change my method or introduce a new method?

You should notify us of any changes to your method or if you wish to introduce a new method for calculating the quantity of waste by contacting 0800 WDLEVY (0800 935389) or info@wastelevy.govt.nz

Using an on site weighbridge

If you are using an on site weighbridge, you must keep weighbridge records that specify:

- the date the waste or diverted material entered the facility
- the date and time the waste or diverted material was weighed
- the weight of the waste or diverted material
- gross and diverted tonnage.

What if my weighbridge breaks down?

The Ministry recommends that disposal facilities with weighbridges have a backup plan in case of weighbridge breakdown or malfunction, for example, during power cuts.

You do not need to seek approval from the Ministry for your backup plan, but must keep records for auditing purposes. Your backup plan may include a suitable average tonnage methodology or a variation from an approved average tonnage methodology.

Using an off site weighbridge

How should I use an off site weighbridge?

If your facility does not have a weighbridge, then you can accept waste that has been weighed using a weighbridge located somewhere else. To accept the tonnage measurement from an off site weighbridge, the customer will need to present a weighbridge ticket that shows the:

- date and time the waste or diverted material was weighed
- weight of the waste or diverted material in tonnes
- registration plate details of the vehicle transporting the waste or material to the disposal facility.

We recommend that you do not accept, for the purposes of the levy, information on tickets more than six hours old. You must keep weighbridge tickets so you can provide them to us on request.

Off site weighbridges can also be used where the on site weighbridge is out of service. Off site weighbridges must be compliant with the provisions of the Weights and Measures Act 1987.

Using conversion factors

How should I use conversion factors?

You can use a conversion factor to convert the volume of waste or diverted material into weight. A schedule of these conversion factors is found in the Regulations and appendix 3 of this guide.

Formula 3: Calculating waste tonnage using a conversion factor



How do I calculate assessed volume?

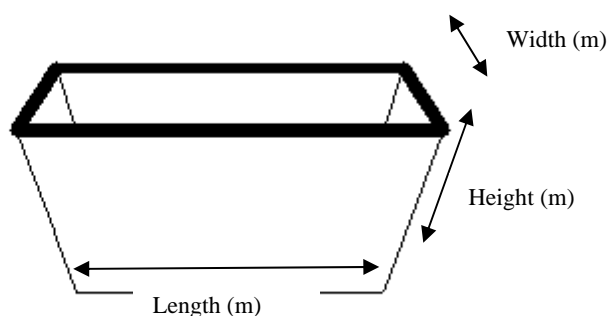
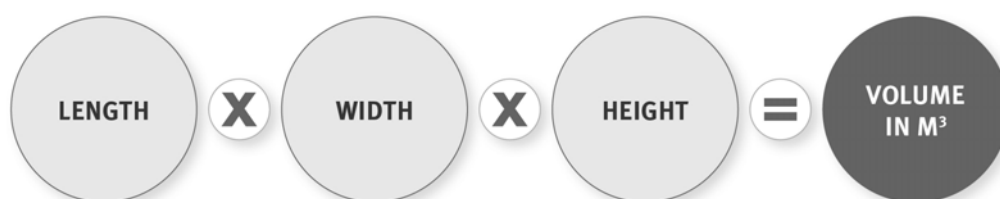
You can measure the volume of waste by:

- using a compliant measuring instrument,¹ such as a tape measure, to measure the volume of the waste in the container
- estimating the volume as accurately as possible, eg, using a container such as a skip bin with a measured volume
- using information on the volume capacity of types of vehicle.

Using a compliant measuring instrument

You will have to measure the volume of waste or the dimensions of the container and make an assessment of how full the container is.

Formula 4: Calculating the volume of a container



Using a container of known volume

You can use a skip bin or any other container whose volume has previously been measured. Customers using your disposal facility dump their waste into the container. When the container is full, you deposit its contents into the disposal facility and record the volume of waste.

Estimating the volume using knowledge of volume capacity of vehicles

As a last resort, you can use your past experience of how much material can fit inside trailers, car boots, skip bins and other containers for which the volume can be easily calculated. Using

¹ A compliant measuring instrument is one that complies with the Weights and Measures Act 1987.

this knowledge, you will then be able to assess as accurately as possible the volume of that waste.

You must have formulas for this that are robust and can stand up to the scrutiny of an audit process. We do not recommend that this method is used at large landfills.

How do I apply the conversion factors?

Once you have calculated the volume of waste in the container (using one of the methods outlined above), you will need to identify its contents. This is critical to calculating its weight.

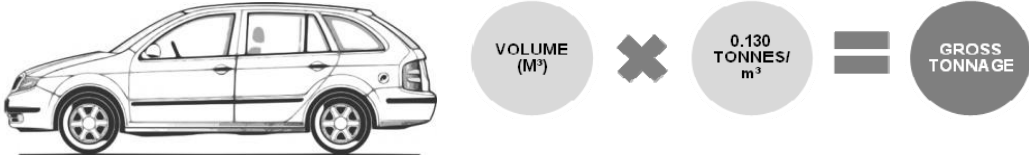
You can identify the contents by:

- asking the customer
- checking yourself, if the contents are easily visible
- making an educated guess, if the container has come from a known supplier.

The operator's judgement of the contents plays a large role, as most loads arriving at disposal facilities are mixed loads and it will be up to the operator to use his or her discretion to ensure that the appropriate conversion factor is applied.

Once you know what the waste is made up of, you multiply its calculated or estimated volume by the appropriate conversion factor.

Example 7: Gross tonnage calculated using conversion factors



Car boot with rubbish from clean up at home

- Car arrives at the disposal facility.
- Measure volume capacity (in cubic metres) of the car boot using a measuring instrument.
- Apply relevant conversion factor in Regulations for waste carried in rubbish bags or cars: 0.130 tonnes/m³.
- The tonnage of waste to be disposed of is: Volume of car boot (m³) x 0.130 tonnes/m³.



High density waste, such as a truck and trailer with abattoir waste

- Truck arrives at the disposal facility.
- Measure volume of material (in cubic metres) carried by the truck using a measuring instrument.
- Apply relevant conversion factor in Regulations for high density waste: 1.5 tonnes/m³.
- The tonnage of abattoir waste to be disposed of is: Volume of truck x 1.5 tonnes/m³.

Using the average tonnage system

An average tonnage system allows you to weigh a sample of the light vehicles delivering waste to the disposal facility, and calculate an average weight of waste carried either for light vehicles as a group, or for specific types of light vehicles (eg, cars, vans). Then you would record the number of each type of light vehicle delivering waste and apply the average weight per vehicle to these vehicles, rather than weighing every vehicle. This method cannot be used for assessing diverted tonnage.

You may use an average tonnage system to calculate the gross tonnages entering the disposal facility. You may wish to use this method if it is not feasible to weigh all vehicles coming in and out of your facility, for example if you have a single weighbridge and/or large numbers of private vehicles delivering waste directly to the facility.

We allow the average tonnage system to be applied to light vehicles, generally vehicles that have a vehicle mass of 3.5 tonnes or less, or to trailers towed by those vehicles. The provision relates to the motor vehicles classes listed in appendix 2 of this guide. Note that while the majority of vehicles in the vehicle classes listed are less than 3.5 tonnes, some of the heavier passenger vehicles may weigh slightly more than this.

How do I apply to use the average tonnage system?

As explained earlier, you must have approval from the Secretary for the Environment to use the average tonnage system for levy returns.

Before applying for or switching to use an average tonnage system, we would recommend that you call or email the Ministry for the Environment Levy Administrator on 0800 WDLEVY (0800 935389) or info@wastelevy.govt.nz for assistance and further guidance about average tonnage systems.

Application forms can be found on the Online Waste Levy System (OWLS): www.wastelevy.govt.nz. The form specifies the information that must be provided, including survey data.

What if I want to start using an average tonnage method?

If you want to switch to an average tonnage method, you must apply for approval before you start using it. More information on the average tonnage method and how to apply to use it is provided below, plus we recommend you phone or email the Ministry for the Environment Levy Administrator on 0800 WDLEVY (0800 935389) or info@wastelevy.govt.nz.

How do I calculate average tonnage?

The most straightforward way to calculate the average load weight for light vehicles is by weighing a number of light vehicle loads, either at random or consecutively.

The load weight of each vehicle must be worked out by weighing the vehicle before and after the waste has been dropped off. Operators can use either an on site or off site weighbridge or conversion factor. We strongly recommend you use a weighbridge.

The average load weight is then calculated by dividing the sum of the net load weights by the number of vehicles surveyed.

It is important that the timing of the survey caters for fluctuations over time in the type and weight of material received at a disposal facility. For example, during the week, it is more likely that commercial users will use the facility, while at weekends more householders are likely to bring waste.

We recommend that when undertaking a survey:

- measurements should take place on both weekdays and on weekends
- measurements should be taken during what you consider to be a 'typical' period. For example, surveys during summer holidays or following a major storm would probably not deliver results typical of waste flows throughout the year
- at least 100 light vehicle loads are surveyed to provide a sufficient degree of accuracy for us to approve your application
- you can calculate average load weights for specific vehicle types and these do not need to be the same groupings as the vehicle classes listed in appendix 2. For example, you could combine utes (class MA) and 4 wheel drive vehicles (class MC) as a vehicle type
- if more specific vehicle types are weighed (such as cars, utes and trailers), there will be less variability in the load weights, and fewer than 100 loads of each vehicle type may need to be measured.

Does approval for using average tonnage expire?

Approval to use the average tonnage system will be granted for a specified period of three years or less. We recommend that you apply to renew your approval at least a month before your

current term expires. This will give the Secretary time to respond to your application before your current approval expires.

If further approval is not granted by the time the previous approval expires, you must use an assessment of the weight of each vehicle load, either on site weighbridge, off site weighbridge or conversion factors, and let us know which one you've chosen.

Methods relating to annual returns

Using volumetric surveys

This method can only be used by smaller disposal facilities approved for annual returns.

What are volumetric surveys?

Volumetric surveys are a well-established method that uses topographical measurements to measure the volume of waste in a disposal facility. To estimate the annual tonnage received, a survey must be done at the beginning and end of the year.

Unless you already do topographical surveys, using this method is likely to be an expensive option.

How do I estimate tonnage from a volumetric survey?

To get tonnage figures, first you must measure the volume of waste deposited into the landfill during the year, from the topographical survey.

Next you must apply the appropriate conversion factor specified in the Schedule to the Regulations (see appendix 3). To select the appropriate conversion factor, you will need to know the density of the landfill. Density is estimated by excavating a hole of a measured size and weighing the waste that has been removed. Several samples need to be excavated and weighed to arrive at a reliable average density figure.

Appropriate documentation should be kept for using volumetric surveys for waste levy-related calculations. The documentation should include survey results signed off by a registered surveyor, and waste density measurements signed off by the disposal facility operator.

Using per capita waste disposal

This method can only be used by facilities applying to submit annual returns, and it can only be used to assess expected net tonnage.

When would I use per capita waste disposal as an estimate?

If your facility is unstaffed and records are limited, per capita waste disposal may be used. This method is only suitable for facilities receiving no more than 1000 tonnes of waste per year from small, isolated communities.

How does the per capita method work?

This method estimates the tonnage received, or expected to be received, in a facility by estimating the population of the facility catchment (ie, the number of people for whom this facility is the most convenient means of disposing of waste, who would use it regularly to dispose of most of their waste), and multiplying that population by standard per capita waste generation figures.

How do I estimate the catchment and population?

You do this by marking out the catchment on a map (using local knowledge about the waste disposal behaviour of residents and the proximity of other disposal facilities) and using Statistics NZ census data to determine the population of the catchment.

Census data are available at various scales, with 'meshblocks' being the smallest unit for which data are recorded. In rural areas, the 'census area unit' contains a few hundred individuals. Statistics NZ publishes maps of the boundaries of the census area units, and these can be cross-referenced to the waste catchment to estimate the population of the catchment.

Statistics New Zealand: www.stats.govt.nz
Phone: 0508 525 525 (toll free in New Zealand)
Hours: 8.00 am to 5.00 pm, Monday to Friday (excluding public holidays)

The quantity of waste disposed of per person will depend on whether or not your facility is used for wastes other than those generated by residential and agricultural activity. As part of the assessment process, you therefore need to determine if the disposal facility is used:

- only by local rural residents
- by residents of small rural centres
- for cleanfill disposal
- for disposing of construction and demolition material
- for disposing of commercial/industrial waste.

If your facility is in a remote rural location, it is unlikely to be used regularly for any waste other than residents' domestic waste. In this case, we recommend that a waste disposal rate of 0.260 tonnes per person per year is used.

If your facility receives wastes from both residential and farming activity, as well as the small-scale commercial and industrial activity typical of small population centres, we recommend that a figure of 0.500 tonnes per person per year is used.

If your facility receives wastes from special wastes, cleanfill, or medium- to large-scale industrial wastes, we recommend that you use a figure of 0.750 tonnes per person per year should be used for calculating its expected net tonnage.

Example 8: Waste disposal rate for residential waste only

An isolated rural disposal facility only receives domestic waste from rural residents. At a waste disposal rate of 0.260 tonnes per person per year, the expected net tonnage would be calculated by multiplying the assessed population by 0.260 (tonnes per person).

Example 9: Waste disposal rate for residential, farming and small-scale industrial and commercial waste

A smaller disposal facility close to a small rural centre receives only waste from rural residents and the rural centre. At a waste disposal rate of 0.500 tonnes per person per year, the expected net tonnage would be calculated by multiplying the assessed population by 0.500 (tonnes per person).

Example 10: Waste disposal rate for special wastes, cleanfill and medium-large scale industrial waste

A smaller disposal facility close to a small provincial centre serves local residents, and also receives waste from a saw mill and a freezing works. At a waste disposal rate of 0.750 tonnes per person per year, the expected net tonnage would be calculated by multiplying the assessed population by 0.750 (tonnes per person).

Chapter 6: Monitoring the Levy

This chapter explains the records and information disposal facility operators are required to keep. It also outlines the auditing requirements disposal facility operators can expect for the levy.

Record keeping

What records do I need to keep?

You must keep the **original records** (electronic or paper) for individual measurements for all of the following items:

- the tonnage of the waste or diverted material that makes up gross tonnage and diverted tonnage for the facility
- whether the tonnage was measured by:
 - weighing it using a weighbridge at the facility
 - weighing it using a weighbridge not at the facility
 - using a conversion factor to convert volume into weight
 - using the average tonnage system
 - a combination of these methods
- for facilities applying for approval to submit annual returns, any formula and or methodology used to calculate the expected net tonnage
- the date the waste or diverted material entered the facility (or for an approved facility submitting annual returns, the period during which the waste or diverted material entered the facility)
- the date and time the tonnage of the waste or diverted material was measured
- if the tonnage of the waste was weighed using a weighbridge not at the facility, the weighbridge ticket and the registration plate details of the motor vehicle that transported the waste or diverted material to the facility
- if the tonnage of the waste was measured using a conversion factor to convert volume to weight:
 - the volume of the waste or diverted material as assessed
 - whether the volume was assessed by measuring it (using a compliant measuring instrument) or by estimating it
 - the conversion factor applied to the waste or diverted material
- if the tonnage of the waste or diverted material was assessed under an average tonnage system, the type of motor vehicle it was carried in.

You are required to keep all information about methods you may have used to calculate the amount of levy payable in electronic and/or hard copy including:

- the returns for waste disposed. This is the return that the disposal facility operators submit to the levy collector on a monthly basis or annual basis
- amount of levy paid for the month
- any applications to make annual returns
- details of any average tonnage system.

When do I need to provide records?

If asked to, you must provide the levy collector or the Secretary for the Environment with the following records and information, as soon as practical:

- any records the Regulations require you to keep
- any other records and information to enable the levy collector to accurately calculate the amount of levy payable.

How long do I need to keep records?

You should retain records for seven years after the date of payment.

Example 11: Timeframe for keeping formal records

Levy payment made 20 October 2009.
Do not destroy records until after 20 October 2016.

Auditing

What is an audit?

An audit is a methodical examination and review of any financial transactions and systems for determining net tonnages at a disposal facility.

The purpose of an audit is to reconcile the original records kept by the operator with the tonnage and financial records kept by the levy collector.

When will an audit happen?

An auditor is appointed by the Secretary for the Environment under the Act. An auditor can carry out an audit of any disposal facility about its levy activities at any time. Typically, an audit will take place at least once every three years.. However, an auditor may carry out random audits in response to irregular or questionable activities.

Appendix 1: Glossary

This glossary explains terms used in this guide. For full definitions of key terms (marked with *) see the Act or Regulations.

Act	The Waste Minimisation Act 2008.
Compliant weighbridge	A compliant weighbridge is an approved calibrated weighbridge (weighing instrument) as specified under the Weights and Measures Act 1987. ‘Weighing instrument’ means any instrument or machine used for weighing any article, thing, liquid or substance; and includes weights used in connection with it.
Cover material	Cover material is soil or a suitable alternative material, used to cover waste deposited in a disposal facility. Its purpose is to limit infiltration of water, control and minimise fire risk, minimise emissions of landfill gas, suppress odours, reduce flies and rodents, and decrease litter. Cover material can include soil excavated onsite or soil or other material transported from another site.
Disposal*	Disposal means: <ul style="list-style-type: none">• any deposit of waste into or onto land set apart for that purpose unless, within six months of its deposit (or any later time that the Secretary for the Environment has agreed to in writing), the waste is:<ul style="list-style-type: none">– reused or recycled– recovered or treated on the land and removed from the land for deposit elsewhere– removed from the land for any other reason, and• the deliberate burning of waste to destroy it, but not to recover energy from it.
Disposal facility*	A waste disposal facility is: <ul style="list-style-type: none">• a facility, including a landfill:<ul style="list-style-type: none">– at which waste is disposed of, and– at which the waste disposed of includes household waste (meaning waste from a household that is not entirely from construction, renovation or demolition of the house), and– that operates, at least in part, as a business to dispose of waste• any other facility or class of facility at which waste is disposed of that is prescribed as a disposal facility.
Diverted material*	This is defined in the Regulations as anything that is no longer required for its original purpose and, but for commercial or other waste minimisation activities, would be disposed of or discarded. Examples of diverted material include glass and paper.
Diverted tonnage*	Diverted tonnage is the tonnage of waste or diverted material that is reused or recycled at the disposal facility, or is removed from the facility, not later than six months after entering the facility (or any later time agreed to by the Secretary for the Environment, in writing).
Financial year*	The financial year for the purposes of the levy is 1 July to 30 June of the following year.
Gross tonnage	Gross tonnage is the tonnage of waste or diverted material that enters the disposal facility.
Household waste*	Any waste from a household that is not entirely from construction, renovation or demolition of the house.




In writing/written	Information can be provided either electronically or on paper. Returns provided on paper must be signed and dated. All returns must include a declaration that the information is correct.
Levy collector	The levy collector is the Secretary for the Environment. The Minister for the Environment has the power to appoint another person as levy collector, but has decided to leave this function with the Secretary at present.
Net tonnage	The net tonnage is the amount of material the levy is paid on. It is the gross tonnage minus any diverted tonnage.
Operator*	Operator means the person in control of a disposal facility or other facility.
Regulations	The Waste Minimisation (Calculation and Payment of Waste Disposal Levy) Regulations 2009.
Return	A return is the tonnage data entered by the disposal operator for the levy collector to calculate the levy due.
Secretary	The Secretary for the Environment, who is the Chief Executive of the Ministry for the Environment.
Waste*	Waste means any thing disposed of or discarded, and: <ul style="list-style-type: none"> • includes a type of waste that is defined by its composition or source (for example, organic waste, electronic waste, or construction and demolition waste) • to avoid doubt, includes any component or element of diverted material, if the component or element is disposed of or discarded.
Disposal facility operator (operator*)	The operator is the person in control of a disposal facility or other facility. Many factors could be relevant in deciding who has control of a disposal facility, including who holds the resource consent for the disposal facility, who oversees the day-to-day management of the facility, who determines gate fees, etc.
Waste Minimisation Fund	The Waste Minimisation Fund is the levy money remaining after payment of refunds, distribution of shares to territorial authorities, and administration costs associated with collecting and distributing the levy money. The Minister for the Environment may approve funding of any project to promote or achieve waste minimisation.
Working day	Several deadlines exist for facility operators, such as specifying x ‘working days’ to provide specific information. Sometimes holidays intervene. If a date falls on a day that is specified in Section 29 of the Interpretation Act 1999 as not being a working day, then that item is due the next working day. The Interpretation Act states that a working day means a day of the week other than: <ul style="list-style-type: none"> • a Saturday, a Sunday, Waitangi Day, Good Friday, Easter Monday, Anzac Day, the Sovereign’s Birthday, and Labour Day • a day in the period beginning with 25 December in a year, and ending with 2 January in the following year • if 1 January falls on a Friday, the following Monday • if 1 January falls on a Saturday or a Sunday, the following Monday and Tuesday.

Appendix 2: Vehicle Classification: Average Tonnage Method

Operators of disposal facilities can ask the Secretary for the Environment to approve a method to determine the weight of waste based on the type of motor vehicle it is carried in. Under Regulation 15, only the classes of vehicle in the table below can be considered (or any other motor vehicle with a gross vehicle mass of 3.5 tonnes or less), and any trailer towed by a vehicle of these classes.

The information on vehicle classes in the table is provided by Land Transport New Zealand (now part of the New Zealand Transport Agency), and retrieved from:
<http://www.landtransport.govt.nz/publications/infosheets/infosheet-1-10.html#ma>

Table of vehicle classes

Class	Description
MA (Passenger car) 	A passenger vehicle (other than a Class MB or Class MC vehicle) that has not more than nine seating positions (including the driver's seating position).
MB (Forward control passenger vehicle) 	A passenger vehicle (other than a Class MC vehicle): <ol style="list-style-type: none"> a. that has not more than nine seating positions (including the driver's seating position); and b. in which the centre of the steering wheel is in the forward quarter of the vehicle's total length.
MC (Off-road passenger vehicle) 	A passenger vehicle, designed with special features for off-road operation, that has not more than nine seating positions (including the driver's seating position), and that: <ol style="list-style-type: none"> a. has four-wheel drive; and b. has at least four of the following characteristics when the vehicle is unladen on a level surface and the front wheels are parallel to the vehicle's longitudinal centre-line and the tyres are inflated to the vehicle manufacturer's recommended pressure: <ol style="list-style-type: none"> i. an approach angle of not less than 28 degrees; ii. a breakover angle of not less than 14 degrees; iii. a departure angle of not less than 20 degrees; iv. a running clearance of not less than 200 mm; v. a front-axle clearance, rear-axle clearance, or suspension clearance of not less than 175 mm.
Definition: Omnibus	A passenger vehicle that has more than nine seating positions (including the driver's seating position). An omnibus comprising two or more non-separable but articulated units shall be considered as a single vehicle.
MD 1	An omnibus that has a gross vehicle mass not exceeding 3.5 tonnes and not more than 12 seats.
MD 2	An omnibus that has a gross vehicle mass not exceeding 3.5 tonnes and more than 12 seats.

Class	Description
Definition: Goods vehicle	<p>A motor vehicle that:</p> <ul style="list-style-type: none"> a. is constructed primarily for the carriage of goods; and b. either: <ul style="list-style-type: none"> i. has at least four wheels; or ii. has three wheels and a gross vehicle mass exceeding one tonne. <p>For the purpose of this description:</p> <ul style="list-style-type: none"> a. a vehicle that is constructed for both the carriage of goods and passengers shall be considered primarily for the carriage of goods if the number of seating positions multiplied by 68 kg is less than 50% of the difference between the gross vehicle mass and the unladen mass; b. the equipment and installations carried on special purpose vehicles not designed for the carriage of passengers shall be considered to be goods; c. a goods vehicle that has two or more non-separable but articulated units shall be considered to be a single vehicle.
NA (Light goods vehicle)	A goods vehicle that has a gross vehicle mass not exceeding 3.5 tonnes.

Appendix 3: Schedule of Conversion Factors

Type of waste or diverted material	Description of waste or diverted material	Conversion factor
Waste or material in rubbish bags or carried in cars	Small loads (0.5 cubic metres or less) of uncompacted general waste or material, including bags of domestic and commercial refuse. OR Waste, or material, for diversion that is similar in density to loose and uncompacted recyclable containers, such as cans and plastic bottles.	0.130 tonnes (130 kg)/cubic metre
Uncompacted general waste or material	Larger loads (more than 0.5 cubic metres) of uncompacted waste or material from residential, commercial, industrial, construction and demolition (excluding cleanfill), and landscaping activities. OR Waste, or material, for diversion that is similar in density to timber or uncompacted cardboard and paper.	0.200 tonnes (200 kg)/cubic metre
Compacted waste or material	Waste or material carried in a compacted state (including in kerbside collection compactors, stationary compactors, and front-end loaders) and compacted bulk waste or material from transfer stations. OR Waste, or material, for diversion that is similar in density to whole glass bottles and loose light-gauge scrap metal.	0.320 tonnes (320 kg)/cubic metre
High-density waste or material	Waste or material composed of materials with a specific gravity greater than 1.0 (for example, concrete and masonry rubble, clay, soil, slags, sludges (including biosolids), ash, foundry sand, pomace (fruit pulp), and abattoir waste). OR Waste, or material, for diversion that is similar in density to crushed glass.	1.500 tonnes (1 500 kg)/cubic metre

Appendix 4: Acknowledgements

The Ministry would like to acknowledge the contribution of all disposal facility operators in developing this guide and the associated Regulations.

The Ministry would also like to acknowledge the following individuals who helped develop this guide:

Chris Lobb – EnviroWaste Services Limited

Gerard O’Neil – Waitaki District Council

Ian Featherston – Dunedin City Council

Ian Kennedy – Waste Management, a division of Transpacific Industries Group (NZ) Limited

Jeremy Hirst – Tararua District Council

Kerehi Wi-Warena – Horowhenua District Council

Megan Lewis – Wellington City Council

Nicolette West – Hutt City Council

Wilhelmina (Willi) Borst – Marlborough District Council.