



Fact sheet

Waste levy

Overview

The *Waste Avoidance and Resource Recovery Levy Act 2007* (WARR Levy Act) and the *Waste Avoidance and Resource Recovery Levy Regulations 2008* (WARR Levy Regulations) provide for a levy to be paid in respect to waste (waste levy) received at licensed landfills in the metropolitan region and waste collected within the Perth metropolitan region that is received at licensed landfills outside of the metropolitan region.

The waste levy plays a key role in achieving the objectives of Western Australia's [Waste avoidance and resource recovery strategy 2030](#) (waste strategy) by providing a disincentive to dispose of waste to landfill and by generating revenue to fund programs which support the strategy. In accordance with the *Waste Avoidance and Resource Recovery Act 2007*, each year the Minister for Environment must allocate at least 25 per cent of the forecast levy amount to the Waste Avoidance and Resource Recovery Account (WARR Account). Funds in the WARR Account are applied to programs for the management, reduction, reuse, recycling, monitoring or measurement of waste and to support implementation of the waste strategy.

This fact sheet provides a general overview of the waste levy regime in Western Australia and the obligations of landfill licensees. Further information on the waste levy and exemptions can be found on the Department of Water and Environmental Regulation's (the department's) [website](#).

Quarterly levy returns and payments

Landfill licensees must make a return in the approved form in respect of each levy return period setting out details of waste received and lodge the return with the Chief Executive Officer (CEO) of the department no later than 28 days after the end of each return period. Levy returns must be accompanied by a remittance for the amount of waste levy payable on the waste to which the return relates and can be lodged with the department by email to wastelevy@dwer.wa.gov.au.

A person who is not a licensee may also be required to pay the waste levy if the CEO issues a written notice to that person specifying the amount of waste levy payable by that person.

Levy return periods are:

- 1 January to 31 March
- 1 April to 30 June
- 1 July to 30 September
- 1 October to 31 December.

The waste levy is payable no later than 28 days after the end of each return period. The levy rate is prescribed in regulation 12 of the WARR Levy Regulations. Penalties on late payments are calculated at 20 per cent per annum pro rata.

Category 64 and 65 putrescible landfills

Waste that is received for disposal to a landfill licensed under category 64 or 65 in Schedule 1 of the Environmental Protection Regulations 1987 must be weighed on a weighbridge at the time of delivery to the landfill. If the landfill does not have a weighbridge, the licensee must estimate, using the [approved manner](#), the weight of the waste disposed of to landfill in any return period.

The amount of levy that is payable is the amount (in dollars) equal to L in the formula:

$$L = (W \times 92\%) \times R$$

Where:

- W is the number tonnes of waste disposed to landfill
- R is the rate of levy.

Waste levy returns must be submitted using the [approved form for putrescible landfills](#).

Category 63 inert landfills within the metropolitan region

The licensee of a category 63 licensed landfill in the metropolitan region must have a survey of the premises conducted by a surveyor (as defined in regulation 10(1) of the WARR Levy Regulations) to establish a base from which the volume of waste subsequently disposed of to landfill on the premises can be measured. The baseline survey must be conducted after the premises licence is issued and not more than 14 days before the licensee commences accepting waste for disposal to landfill on the premises. A report of that survey is to be lodged with the CEO.

At the end of each return period, the licensee must have a subsequent survey of the premises conducted by a surveyor. This is referred to as a quarterly survey. The surveyor then compares the quarterly survey for the current return period to the previous quarterly survey or the baseline survey for the premises to determine the quantity of waste disposed of to landfill during the quarter. The quarterly survey report is to be submitted to the CEO with the levy return. The cost of survey can be deducted from the waste levy amount due by submitting the paid surveyor invoice to the CEO at the time of submitting the waste levy return and surveyor's report.

If the landfill does not dispose of any waste to landfill during a return period, the licensee may apply for an exemption from the requirement to conduct a quarterly survey under regulation 5(3) of the WARR Levy Regulations. The landfill will then submit a nil return stating that no waste was disposed of to the landfill.

The amount of waste levy that is payable is the amount (in dollars) equal to L in the formula:

$$L = (V \times R) - E - S$$

Where:

- V is the number of cubic metres of waste disposed to landfill
- R is the rate of levy
- E is the volume of exempt waste
- S is the cost of survey excluding GST (capped at \$2,000).

Waste levy returns must be submitted using the [approved form for metropolitan inert landfills](#).

Category 63 inert landfills outside the metropolitan region

If metropolitan waste is received at a category 63 licensed landfill located outside the metropolitan region for disposal to landfill, the licensee of the landfill is to estimate, in the [approved manner](#), the volume of that waste. The volume of waste on which levy is required to be paid is calculated by subtracting the volume of any exempt waste received from the metropolitan region from the total amount of waste received from the metropolitan region.

Waste levy returns must be submitted using the [approved form for non-metropolitan inert landfills](#).

Exemptions

Regulation 5 of the WARR Levy Regulations outlines exemptions where the waste levy will not apply to waste received at licensed landfills if an exemption is granted, and exemptions from certain regulatory requirements.

To apply for an exemption, the licensee must complete and submit to the department the applicable approved form and provide the information referred to in that form.

Further information on exemptions can be found [online](#).

Financial assurances

Under regulation 15 of the Waste Avoidance and Resource Recovery Regulations 2008 (WARR Regulations), payment of the waste levy is to be secured by way of a financial assurance provided by a licensee to the CEO no later than two weeks after the licence has been granted. The financial assurance guarantees payment of an amount determined by the CEO as equivalent to the average levy to be paid in a return period.

The CEO may use the financial assurance and pay the moneys into the WARR Account if the levy is not paid by the licensee on the date the waste levy falls due.

Financial assurances are reviewed annually. At any time, the CEO may require the licensee to increase or decrease their financial assurance as required.

Recordkeeping

Regulation 17 of the WARR Regulations stipulates that landfill licensees must maintain records in respect to waste received at the premises. These records include:

- the time and date of the delivery
- the name and licence number of the licensee
- the weight or volume of waste landfilled
- the weight or volume of any exempt waste
- a description of the type of waste
- the amount of levy payable in respect to the waste
- any other particulars relevant to the calculation or verification of the amount of levy payable by the licensee that the CEO, by written notice to the licensee, requires the licensee to include.

Records must be kept in a legible written form for at least five years from the day on which the record was made and must be provided to an authorised person on request.

A penalty of \$10,000 is applicable for the failure to keep or provide appropriate records in accordance with regulation 17.

Exemptions granted to a landfill licensee under regulation 5 of the WARR Levy Regulations may also include conditions that particular records are maintained, in addition to the requirements of regulation 17. These conditions may include evidence that the licensee did not charge to receive exempt waste or other documentation to substantiate compliance with exemption conditions.

More information

Please visit the department's [website](#) or contact the department on 6364 7000 or wastelevy@dwer.wa.gov.au for further advice on waste levy related matters.

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

Effective August 2024.

Related documents (if applicable)

Publications about waste levy exemptions are available [online](#).

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 Western Australian Legislation for copies of the relevant legislation, available electronically from the Parliamentary Counsel's Office [website](#).

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Legal advice

The information provided to you by the department in relation to this matter does not constitute legal advice. Due to the range of legal issues potentially involved in this matter, the department recommends that you obtain independent legal advice.