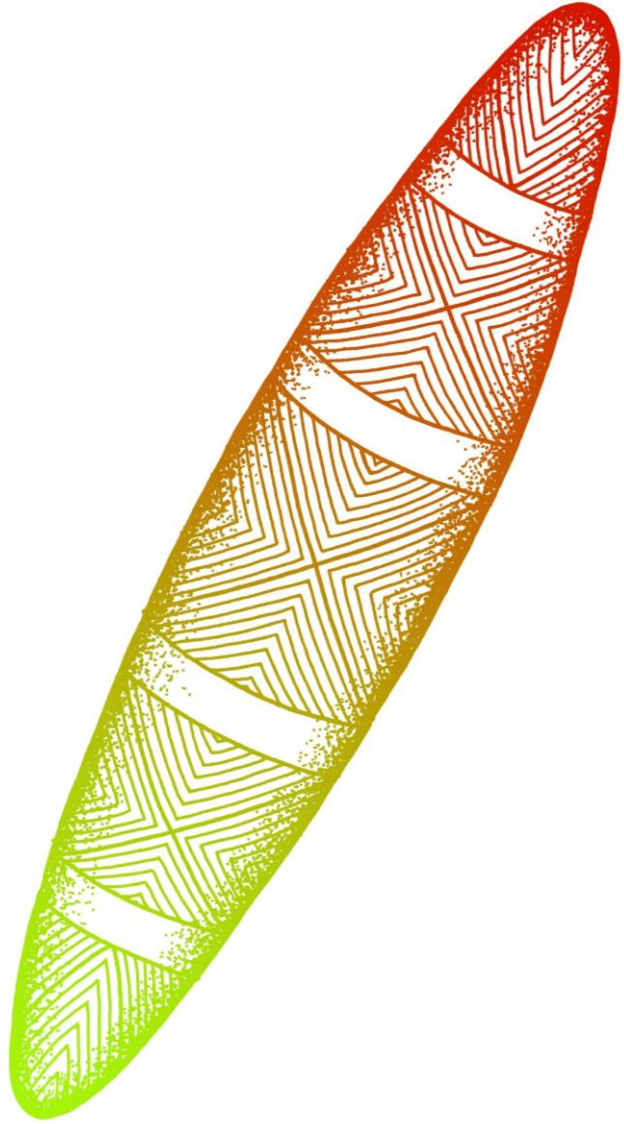


# Waste Levy and Waste Mass Balance: Changes under the Environment Protection Act 2017



Webinar  
22 September 2021

**New laws. New responsibilities.**





# Welcome

Mark Rossiter

Executive Director, Regulatory Standards & Enforcement

# Session Agenda



1. Waste Levy changes
2. Changes to permissions
3. Waste Levy Portal demonstration
  - Logging into the EPA portal
  - Submitting statements including sign off
  - Validating adjustments
  - Using the Waste Levy Portal Dashboard
4. Waste Levy Q&A
5. Why do we need Waste Mass Balance reporting?
6. Waste Mass Balance timeframes
7. Walkthrough of Waste Mass Balance Template
8. Waste Mass Balance Q&A

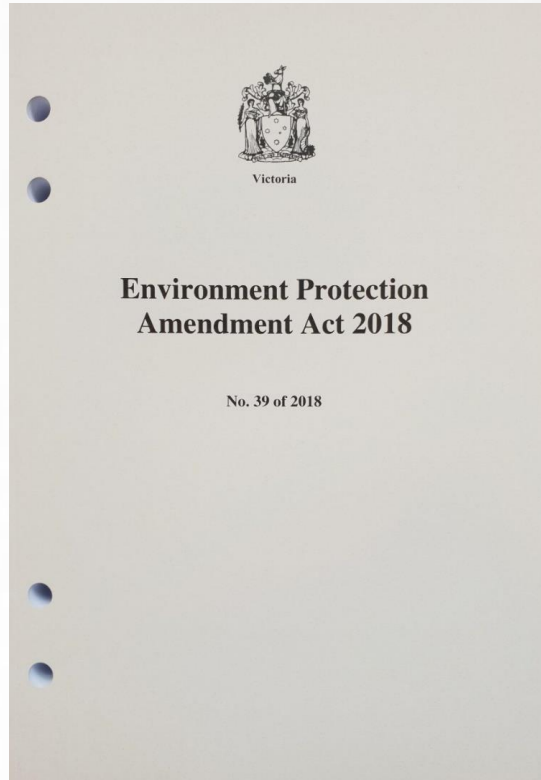


# Waste Levy Overview

Dan Hunt

Director, Regulatory Programs

# Victoria's new Waste laws



Environment Protection Regulations  
Second Exposure Draft

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Consequence based:

Prevention based

# Waste levy under the Environment Protection Act 2017



The commencement of the Act introduces a new waste framework with important compliance changes for the waste industry



**Naming:** On 1 July 2021, "Waste Levy" replaced "Landfill Levy"



**Frequency:** Waste levy statements must be submitted **quarterly** (October, January, March, July)



**New system:** From **1 October 2021**, you will use the new **EPA Interaction Portal** to submit your waste levy statements and adjustments. Sign up to the new EPA Portal now



**Allowable rebates:** Priority waste that is soil is no longer an allowable rebate



**Adjustments:** Adjustments can now be requested by you, or initiated by EPA, any time after submission of your quarterly statement



**Statutory timeframe** for payment of waste levy is **64 business days** after the end of the relevant period for which the waste levy is calculated



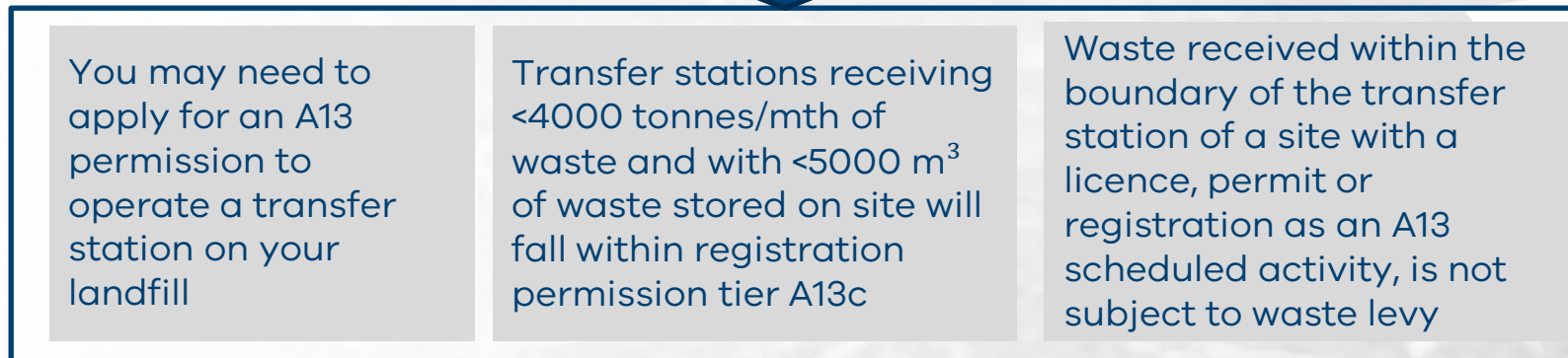
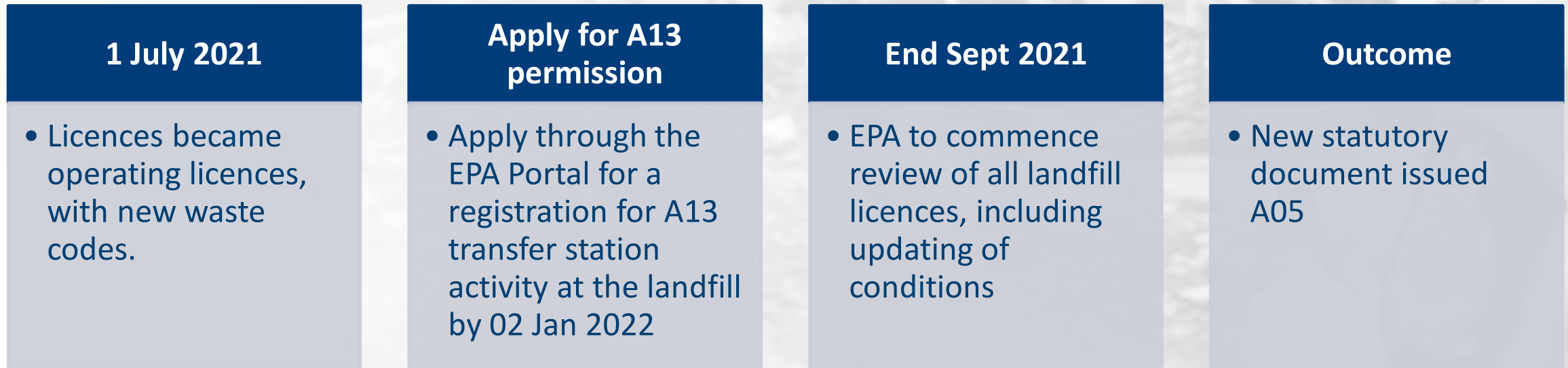
The **waste recovery rebate** can only be claimed for waste transferred for resource recovery within **3 months of the waste being received**



Waste Levy **rates have changed**  
[www.epa.vic.gov.au/waste-levy](http://www.epa.vic.gov.au/waste-levy)

# Changes to permissions (licences, permits and registrations)

for waste resource and recovery facilities



These changes will enable industry and EPA to better protect the environment and human health.





# EPA Waste Levy Portal Demonstration

Katrina Harris

Senior Compliance Programs Officer – Waste Levy

# EPA Portal

## System demonstration

- How to view, update and submit your quarterly Waste Levy statement for sign off
- Reviewing, modifying and approving your waste levy statement by the Liable Person Signatory
- How to view your adjustments in the EPA Interaction Portal
- Using the new EPA Portal Dashboard



# Waste Levy Question Time



Please use the “raise hand” function in the toolbar to ask a question and make sure you take yourself off mute when speaking.

You can also type your question in the chat box.



# Introduction to Waste Mass Balance

Lee Mouat

Team Leader, Regulatory Programs



# Why Waste Mass Balance reporting?



Waste mass balance will support verifying:

- Landfill waste
- Resource recovery
- Levy exempted activities
- Carried-over waste
- Site-won waste
- Total waste received

Waste mass balance will support demonstrating compliance:

- with GED
- duties relating to industrial waste
- duties relating to priority waste

# Waste Mass Balance timelines



- As part of our consultation, we welcome your feedback or queries on Waste Mass Balance
- Email the team at [waste.levy@epa.vic.gov.au](mailto:waste.levy@epa.vic.gov.au)
- Industry submission due 22 October 2021
- Response to submissions 19 November 2021
- Guideline published December 2021
- Soft introduction in Q3 and Q4 for FY21
- Mandated reporting from Q1 for FY22 with statement submissions





# Waste Mass Balance

Template Walkthrough

Nadeem Hussain

Program Leader– Waste Levy

# Waste Mass Balance Template



**Document**      *Waste Mass Balance Report Template*  
**File name**    *30080062-F1001-CAL-06*  
**Version**        *V06*  
**Status**         *Draft for EPA comment*

## Instructions

### Format

The template is structured to represent three simplified waste flows:

- Incoming waste for disposal (subject to levy on receipt)
- Outgoing waste for resource recovery (eligible for allowable rebate claim)
- Waste suitable for on-site use (potential for waste to not be subject to levy or eligible for allowable rebate claim)

Wastes (or other materials) that are temporarily stored for either resource recovery or on-site use can also be entered if they are to be stored for longer than 3 months (time limits apply to stockpiled materials and eligibility for allowable rebate claims)

### Field requirements

Certain fields are required for the three simplified waste flows. Follow the three coloured ribbons below on the template to easily see which fields are required for each flow type.

Incoming reported cells

Outgoing report cells

Onsite use reported cells



# Input to Waste Mass Balance



Site Details	
Landfill Licence No.	
Landfill Name	
Landfill Levy Area	
Landfill Address	
Landfill Contact Phone	
Period (start date - end date)	

Temporary Storage carry over	Previous Period	This Period
Levy paid <u>May be</u> subject to allowable rebate claim		0
<u>Not</u> subject to allowable rebate claim		0
No levy paid Waste <u>not</u> levied		0

# Input to Waste Mass Balance



Waste Stream	Mass Determination	Mass (tonnes)	Levy applied this quarter	Waste Fate
Packaged Waste Asbestos	Onsite weight		MSW	Disposal
Industrial Waste	Offsite weight		IND	Operational use
Municipal Waste	Conversion factor		PW B	Recovered resource
Fill Material			PW C	Temporary Storage (resource recovery)
Priority Waste - Cat B			PW D	Temporary Storage (operational use)
Priority Waste - Cat C			Soils Containing Asbestos	
Priority Waste - Cat D			Packaged Waste Asbestos	
Soil Containing Asbestos			Not levied	
Other			Allowable rebate claim	

# Input for Resource Recovery & Operational Usage



Destination	MaterialType	Operational use type	EPA 332.8 Activity
SA	Concrete	Construction	Haul Road Management Plan has been approved
VIC	Metal	Final Capping	
NSW	Timber/green waste	Cover material	Cover material is sourced from excavations within permissioned landfill area
QLD	Plastic	Internal haul roads	
WA	Cardboard/paper	Landfill	
NT	Fill material		
TAS	Other		
ACT			
International			

# Summary of calculation

## Aggregated Flow model

Flow Label	Start	end	Material Fate	Tonnage	Description of flow
Waste-in	I	TS1	Temporary Storage (resource recovery)	0	Levied waste that is temporarily stored prior to Resource Recovery
Waste-in	I	TS2	Temporary Storage (operational use)	0	Levied waste that is temporarily stored prior to Operational use or Disposal
Waste-in	I	TS3	Temporary Storage (operational use)	0	Not levied waste that are temporarily stored prior to Operational use
Waste-in	I	Op	Operational use	0	Designated for operational use on entry to site
Waste-in	I	D	Disposal	0	Designated for disposal on entry to site
Temporary Storage	TS2	Op	Operational use	0	Levied waste removed from temporary storage for operational use
Temporary Storage	TS3	Op	Operational use	0	Not levied waste removed from temporary storage for operational use
Temporary Storage	TS2	D	Disposal	0	Levied waste removed from temporary storage for disposal
Waste-out	TS1	O	Recovered resource	0	From TS1 for resource recovery and subject to allowable rebate
Temporary Storage	TS2	O	Recovered resource	0	From TS2 for resource recovery and not eligible for Allowable rebate
Temporary Storage	TS	TS3	Temporary Storage (operational use)	0	Declared temporary stored waste prior to operational use
Waste-in	I	D	Disposal	0	Waste for disposal - levy exempt (disaster waste)

## Amended for multistage flows

Flow	Aggregated data	Description of flow
Into TS	0	All waste into temporary storage subject to levy
Into TS3	0	All waste into temporary storage not subject to levy
TS1 to O	0	Temporary stored waste eligible for rebate
TS1 through to TS2	0	Carry over till next reporting period - This could be eligible for allowable rebate if it was brought onto site in a time frame shorter than 3 months.

# Summary of calculation



## Temporary Storage Balance

TS	TS waste movement	TS Balance	Description of temporary storage
TS1	0	0	TS Balance - carry over that may be subject to allowable rebate.
TS2	0	0	TS Balance - carry over that may <u>not</u> be subject to allowable rebate.
TS3	0	0	TS Balance - carry over where no levy has been charged

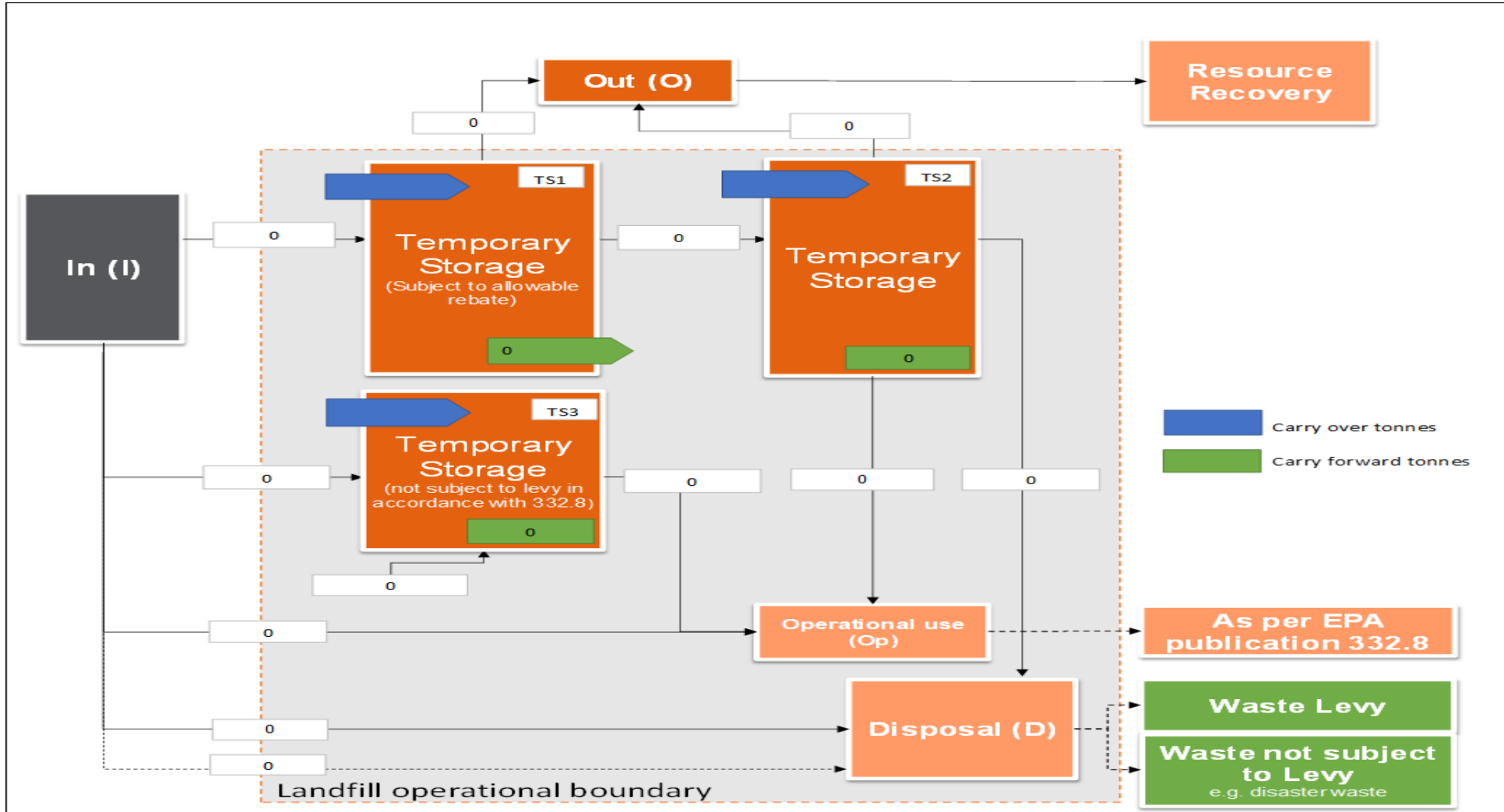
## Mass Balance Equations

All materials handled

$$0 = I + TS1 \text{ (carry over)} + TS2 \text{ (carry over)} + TS3 \text{ (carry over)} + TS3 \text{ (onsite won)}$$

$$0 = O + Op + D + TS1 \text{ (balance)} + TS2 \text{ (balance)} + TS3 \text{ (balance)}$$

# Waste Mass Balance Outlook



# Waste Mass Balance



Incoming (I) + Temporary Storage (TS1 – carried over from last period) + Temporary Storage (TS2 – carried over from last period) + Temporary Storage (TS3 – carried over from last period)

IS EQUAL TO

Disposed (D) + Operational use (Op) + Recovered Resource (O) + Temporary Storage (TS1 - balance) + Temporary Storage (TS2 balance) + Temporary Storage (TS3 – balance)

# Waste Mass Balance: Example



Site Details	
Landfill Licence No.	Example1
Landfill Name	Small Regional Landfill
Landfill Levy Area	Regional
Landfill Address	123 Waste Street, Landfill Heights, VIC
Landfill Contact Phone	07 1234 5678
Period (start date - end date)	1/04/2021 - 30/06/2021

Temporary Storage carry over		Previous Period	This Period
Levy paid	<u>May be</u> subject to allowable rebate claim	340	220
	<u>Not</u> subject to allowable rebate claim	700	500
No levy paid	Waste <u>not</u> levied	500	1,760



# Waste Mass Balance: Example



Waste-in Waste-out Temporary Storage	Waste Stream	Mass Determination	Mass (tonnes)	Levy applied this quarter	Waste Fate
				<i>Red - not a valid entry</i>	<i>Orange - issue with levy rate applied</i> <i>Red - not a valid entry</i>
Waste-in	Municipal Waste	Onsite weight	678	MSW	Disposal
Waste-in	Municipal Waste	Offsite weight	2,600	MSW	Disposal
Waste-in	Municipal Waste	Onsite weight	21,000	MSW	Disposal
Waste-in	Industrial Waste	Onsite weight	3,500	PW D	Disposal
Waste-in	Industrial Waste	Onsite weight	4,500	PW C	Disposal
Waste-in	Industrial Waste	Onsite weight	18,000	IND	Disposal
Temporary Storage	Fill material	Conversion factor	1,500	Not levied	Temporary Storage (operational u
Waste-in	Other	Conversion factor	24,000	Not levied	Operational use
Temporary Storage	Industrial Waste	Onsite weight	200	Not levied	Recovered resource
Waste-out	Industrial Waste	Onsite weight	340	Allowable rebate claim	Recovered resource
Temporary Storage	Fill material	Conversion factor	240	Not levied	Operational use
Waste-in	Industrial Waste	Onsite weight	220	IND	Temporary Storage (resource recd



# Waste Mass Balance: Example



## Aggregated Flow model

Flow Label	Start	end	Material Fate	Tonnage	Description of flow
Waste-in	I	TS1	Temporary Storage (resource recovery)	220	Levied waste that is temporarily stored prior to Resource Recovery
Waste-in	I	TS2	Temporary Storage (operational use)	0	Levied waste that is temporarily stored prior to Operational use or Disposal
Waste-in	I	TS3	Temporary Storage (operational use)	0	Not levied waste that are temporarily stored prior to Operational use
Waste-in	I	Op	Operational use	24,000	Designated for operational use on entry to site
Waste-in	I	D	Disposal	50,278	Designated for disposal on entry to site
Temporary Storage	TS2	Op	Operational use	0	Levied waste removed from temporary storage for operational use
Temporary Storage	TS3	Op	Operational use	240	Not levied waste removed from temporary storage for operational use
Temporary Storage	TS2	D	Disposal	0	Levied waste removed from temporary storage for disposal
Waste-out	TS1	O	Recovered resource	340	From TS1 for resource recovery and subject to allowable rebate
Temporary Storage	TS2	O	Recovered resource	200	From TS2 for resource recovery and not eligible for Allowable rebate
Temporary Storage	TS	TS3	Temporary Storage (operational use)	1,500	Declared temporary stored waste prior to operational use
Waste-in	I	D	Disposal	0	Waste for disposal - levey exempt (disaster waste)

# Waste Mass Balance: Example



510      500

## Temporary Storage Balance

TS	TS waste movement	TS Balance	Description of temporary storage
TS1	340	220	TS Balance - carry over that may be subject to allowable rebate.
TS2	200	500	TS Balance - carry over that may <u>not</u> be subject to allowable rebate.
TS3	240	1,760	TS Balance - carry over where no levy has been charged

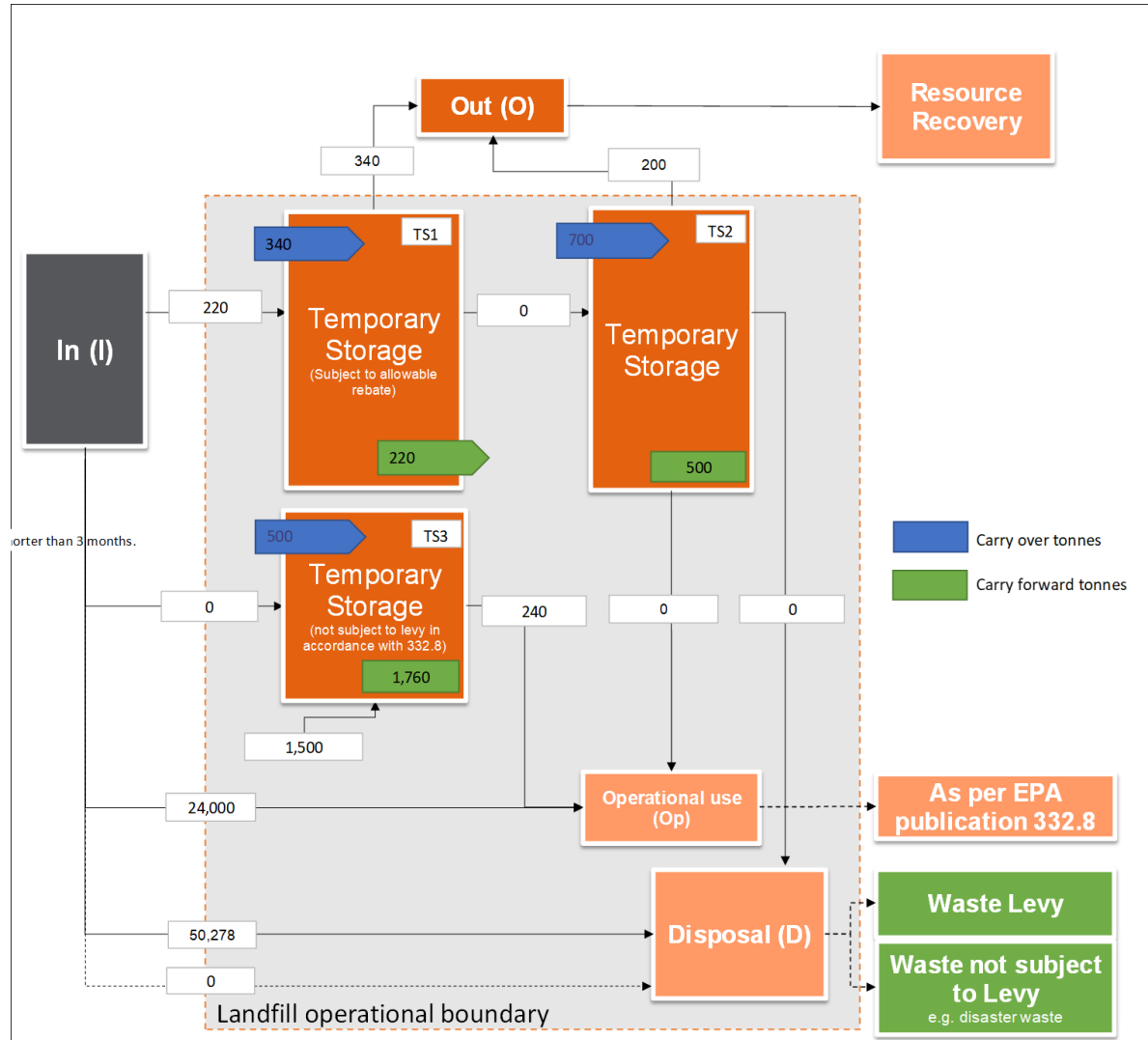
## Mass Balance Equations

All materials handled

$$77,538 = I + TS1 \text{ (carry over)} + TS2 \text{ (carry over)} + TS3 \text{ (carry over)} + TS3 \text{ (onsite won)}$$

$$77,538 = O + Op + D + TS1 \text{ (balance)} + TS2 \text{ (balance)} + TS3 \text{ (balance)}$$

# Overall Waste Mass Balance



# Waste Mass Balance

## Question Time



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# Handy links and resources



- [Instructions](#) on how to sign up to the new [EPA Portal](#) to be ready to submit your July-Sept 2021 waste levy statement from 1 October 2021. Remember your log-in details won't transfer from the previous portal.
- Changes to permissions in the waste and resource recovery sector  
<https://www.epa.vic.gov.au/about-epa/publications/1984>
- Permissions <https://www.epa.vic.gov.au/for-business/permissions/permits/types-of-permits>
- Waste levy [www.epa.vic.gov.au/waste-levy](http://www.epa.vic.gov.au/waste-levy)
- Learn more about calculating your waste load, and [how to claim levy rebates](#) for recycling of prescribed industrial waste, in the updated publication [332.8 Calculating the waste levy and allowable rebate](#).
- How to [complete your waste levy statement and manage adjustments](#)

## Other useful website links

- [Victoria's new waste laws](#)
- [General Environmental Duty](#)
- [Environment Protection Act and Regulations](#)
- [Understanding your responsibilities](#)
- [Victoria's waste framework](#)
- [Waste duties](#)



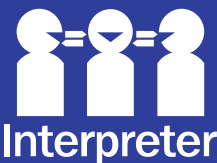
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