



Ministry for the
Environment
Manatū Mo Te Taiao

WASTE DISPOSAL LEVY

Training for waste disposal facility operators

Training workbook for OWLS 2.0

New Zealand Government

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

Updated April 2010 and September 2020

ISBN: 978-0-478-33276-6

Publication number: ME 1011

Other publications in this series include:

Calculation and Payment of the Waste Disposal Levy: Guide for waste disposal facility operators
Online Waste Levy System 2.0: User guide for waste disposal facility operators

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www.mfe.govt.nz



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About this training

Introduction	This training workbook guides you through the calculation and payment information for the waste disposal levy, and the use of the Online Waste Levy System 2.0 (OWLS).
Audience	This training is for waste disposal facility operators and their staff who are involved in waste disposal levy activities.
Approach	<p>This workbook is designed to guide you through the relevant source information and to check your understanding of the key points.</p> <p>You are encouraged to complete the questions as you go, and to check your answers against those provided at the back of the workbook. This will help you to feel confident in your own understanding of this essential information.</p> <p>If you get an answer wrong, remember to go back and take another look at the section.</p> <p>Note: If your facility deposits more than 1000 tonnes of waste per year you will not be eligible to submit an annual return and should therefore skip the following sections as they are not relevant to you:</p> <ul style="list-style-type: none">• In Section 2: 'Annual returns' and 'Submitting an annual return in OWLS 2.0'• In Section 4: 'Methods relating to annual returns'.
Time required	<p>This workbook may take 1–1.5 hours to complete for the majority of people.</p> <p>People at facilities eligible to submit an annual return may need a little longer as there are some additional sections to review.</p>
You will need	<p>The following guides are referenced as part of this training:</p> <ul style="list-style-type: none">• <i>Calculation and Payment of the Waste Disposal Levy Guidance for Waste Disposal Facility Operators.</i>• <i>Online Waste Levy System 2.0 User Guide for Waste Disposal Facility Operators.</i> <p>Copies of these documents are available on the Ministry's website.</p>
Glossary	<p>Each guide has its own glossary of terms:</p> <ul style="list-style-type: none">• Appendix 1 in the <i>Calculation and Payment of the Waste Disposal Levy</i> guide• Glossary section in the <i>Online Waste Levy System 2.0</i> guide.
Your notes	Space is provided throughout this workbook for you to make your own notes as you review the reference information.

1. Getting started

In this section you will be introduced to:

- the purpose of the Waste Minimisation Act 2008 and the waste disposal levy
 - how the levy works and what the funds will be used for
 - the Online Waste Levy System 2.0 (OWLS) including:
 - the different system user access types that determine which tasks you can complete in the system
 - how to set up or change your password
 - how to log into OWLS 2.0 and navigate the system.
-

Introduction to the Waste Minimisation Act

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

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

Introduction to the waste disposal levy

Review pages 2–3 of chapter 1 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about the purpose of the waste disposal levy, how it works, and what the funds collected will be used for.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 1 **Question:** Which of the following statements is incorrect?
- Answer:**
- a. the levy came into effect on 1 July 2009
 - b. the amount of the levy is \$10 per tonne (excl GST)
 - c. the levy provides an economic incentive to change behaviours and reduce the amount of waste generated
 - d. all of the levy money collected will be allocated to territorial authorities on a population basis
-
- 2 **Question:** Where is further information about waste levy activities available from?
- Answer:**
- a. 0800 WDLEVY
 - b. www.wastelevy.govt.nz
 - c. <https://www.mfe.govt.nz/waste/waste-disposal-levy>
 - d. info@wastelevy.govt.nz
 - e. all of the above.
-

My notes

Introduction to OWLS 2.0

Review chapter 1 (beginning on page 2) of the *Online Waste Levy System 2.0* guide to learn about the different system user access types, setting up and changing your password, logging into OWLS 2.0 and navigating the system.

Once you have reviewed the above information, answer the questions below to check your understanding.

If you have already received an email with a link to the system, log in and familiarise yourself with the home page.



3 **Question:** True or false? Data Entry users have access in OWLS 2.0 to submit applications.

Answer: True / False

4 **Question:** True or false? Your OWLS 2.0 user account will be locked if you enter an incorrect password three times.

Answer: True / False

2. Submitting returns

In this section you will look at:

- calculating the amount of waste subject to the levy
 - submitting levy returns
 - provisions for submitting an annual return.
-

Calculating the amount of waste subject to the levy

Review pages 5–7 of chapter 2 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: what you have to pay the levy on, calculating net tonnage, and storing materials for more than six months.

Once you have reviewed the above information, answer the questions below to check your understanding.



1 **Question:** True or false? The levy does apply to liquid waste.

Answer: True / False

2 **Question:** What is diverted tonnage? Complete the following sentence.

Diverted tonnage is material that has previously been recorded as _____⁽¹⁾, which is reused, recycled or removed from the disposal facility within _____⁽²⁾ months, unless the Secretary for the Environment agrees in writing to extend the timeframe.

Answer: 1. _____
2. _____

3 **Question:** True or false? You don't have to record diverted material in OWLS 2.0 if it is immediately separated out for reuse, recycling or removal from the facility.

Answer: True / False

My notes

Submitting a monthly return

Review pages 7–11 of chapter 2 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: submitting levy returns, extensions of time to submit returns, and levy estimates.

Once you have reviewed the above information, answer the questions below to check your understanding.



4 Question: True or false? All disposal facility operators must submit monthly returns unless they have been approved to submit an annual return.

Answer: True / False

5 Question: What date are monthly returns due during the month after the waste has been collected?

Answer:

- a. 1st
- b. 5th
- c. 20th
- d. 28th

6 Question: True or false? You cannot submit a paper return.

Answer: True / False

7 Question: True or false? An application for an extension of time to submit your return must be lodged with the levy collector no later than 15 days before the due date.

Answer: True / False

My notes

Submitting a monthly return in OWLS 2.0

Review chapter 2 (beginning on page 7) of the *Online Waste Levy System 2.0* guide to learn about: how to submit, amend and verify a monthly return, and view and download a statement.

Once you have reviewed the above information, answer the questions below to check your understanding.



-
- 8** **Question:** True or false? Both data entry users and verifiers can submit returns in OWLS 2.0.
Answer: True / False
-
- 9** **Question:** True or false? When a return has the status of 'Verification Required', updates to the return can still be completed, if required.
Answer: True / False
-
- 10** **Question:** True or false? Once the return has a status of 'Levy Calculated' it cannot be amended.
Answer: True / False
-
- 11** **Question:** True or false? An initial estimate of your tonnage will be calculated if your return has not been verified in OWLS 2.0 five days after the due date.
Answer: True / False
-
- 12** **Question:** True or false? Charges and payments will display on your statement after you have submitted a return and the levy for that period has been calculated.
Answer: True / False
-
- 13** **Question:** True or false? The provision of cover material in your return submission is mandatory.
Answer: True / False
-

Annual returns

Note: Skip to section 3 if your facility deposits more than 1000 tonnes of waste per year as this information is not relevant to you.

Review chapter 3 (beginning on page 15) of the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: who can submit an annual return, the application process and supporting information required, how and when the levy is paid, and final returns.

Once you have reviewed the above information, answer the questions below to check your understanding.



14 Question: True or false? Operators of facilities whose expected net tonnage for the financial year is 1000 tonnes or less can apply to submit an annual return.

Answer: True / False

15 Question: True or false? If your facility is approved to submit an annual return, you will still make monthly payments based on approved expected tonnage.

Answer: True / False

16 Question: True or false? The application form to apply to submit annual returns is only available from 1 June to 20 July in OWLS 2.0.

Answer: True / False

17 Question: True or false? When calculating expected net tonnage you should consider whether the waste being deposited each year is increasing or decreasing, and factor this into your estimate.

Answer: True / False

18 Question: What should the evidence of how the expected net tonnage was calculated include?

Answer:

- a. evidence collected including maps and previous records
- b. a written explanation of the method chosen, and why
- c. the results of any investigations conducted
- d. all of the above

Continued on next page

19 Question: True or false? Actual net tonnage figures must be provided by 5 July of the following financial year.

Answer: True / False

20 Question: How often do you need to reapply to submit annual returns?

Answer:

- a. every year
- b. only when your expected net tonnage for the year is greater than the previous year
- c. every three years
- d. never

My notes

Submitting an annual return in OWLS 2.0

Review chapter 3 (beginning on page 20) of the *Online Waste Levy System 2.0* guide to learn about how to: submit, amend and verify a final return.

Once you have reviewed the above information, answer the questions below to check your understanding.



21 Question: How many days after the due date will the levy collector issue an initial estimate of your annual tonnage, if you fail to submit and verify a complete and accurate annual return on time?

Answer:

- a. 5 days
- b. 8 days
- c. 12 days
- d. 15 days

Continued on next page

22 Question: True or false? The status 'Awaiting Return' in OWLS 2.0 indicates that the final annual return requires updating with the actual waste tonnage figures for the waste year.

Answer: True / False

23 Question: True or false? A data entry user cannot update an annual return.

Answer: True / False

24 Question: True or false? If your annual permission application is approved, a provisional annual return is created with the status of 'Approved Application' in OWLS 2.0..

Answer: True / False

25 Question: True or false? When an approved application becomes a final annual return, actual waste tonnage figures for the waste year are recorded. The levy collector will use this return to calculate the difference between the actual and the expected annual return figures.

Answer: True / False

My notes

3. Paying the levy, waivers and refunds

In this section you will look at:

- levy invoicing and payments
 - applying for an extension of time to pay the levy
 - what happens if you don't pay the levy
 - what happens if you close or sell the facility
 - when you can apply for a waiver and the information you need to provide
 - receiving refunds.
-

Paying the levy

Review pages 11–14 of chapter 2 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: levy invoicing and payments, payment extensions, what happens if you don't pay, and what you need to do if you close or sell the facility.

For annual returns, also review page 17 of chapter 3 to recap on the payment requirements.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 1 **Question:** True or false? You will receive an invoice every month regardless of whether you submit monthly or annual returns.

Answer: True / False

- 2 **Question:** True or false? Payments are due by the 20th of the third month after the waste has been deposited.

Answer: True / False

- 3 **Question:** If you cannot pay the levy on time due to unusual circumstances you can apply for an extension. If approved, how long will the extension be for?

Answer:

- a. 15 days
- b. no more than one month
- c. 6 weeks
- d. no more than two months

Continued on next page

4 Question: True or false? If you fail to make your levy payment by the due date and have not had an extension approved you will be charged interest at the rate of 10 per cent per annum, calculated daily.

Answer: True / False

5 Question: If you are selling, or cease to be the operator of the facility, what is the minimum number of days before the sale/ownership transfer that you must advise the Ministry of the transfer of ownership?

Answer:

- a. 5 days
- b. 10 days
- c. 20 days
- d. 30 days

My notes

Waivers and refunds

Review chapter 4 (beginning on page 19) of the *Calculation and Payment of the Waste Disposal Levy* guide to learn about: when you can apply for a waiver and what information you must provide, and how you can apply for a refund.

Once you have reviewed the above information, answer the questions below to check your understanding.



6 Question: True or false? If an application for a waiver is approved, it does not permanently exempt you from paying a levy on that type of waste, or in that particular circumstance.

Answer: True / False

Continued on next page

- 7 **Question:** When can an application for a waiver be made?
- Answer:** a. before the waste is received
- b. after the waste has been received and before the levy has been paid
- c. after the levy has been paid
- d. only after the levy has been paid
- e. a, b and c
-

- 8 **Question:** True or false? You can apply for a refund when a waiver has been approved and you have already paid the levy.
- Answer:** True / False
-

My notes

4. Calculating tonnage

In this section you will look at methods for calculating tonnage that are applicable:

- to all disposal facilities, including weighbridges, conversion factors and the average tonnage system
- only to disposal facilities that are approved to submit an annual return, including volumetric surveys and per capita waste disposal.

Methods applicable to all facilities

Review pages 21–26 of chapter 5, and appendices 2 and 3 (on pages 34–36) of the *Calculation and Payment of the Waste Disposal Levy* guide to learn about tonnage calculation methods that are applicable to all disposal facilities.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 1 **Question:** True or false? Disposal facilities with access to a compliant and functioning weighbridge (on or off-site) can seek approval to use an 'average tonnage per vehicle' method for light vehicles and trailers.

Answer: True / False

- 2 **Question:** True or false? It is not recommended that you accept information on off-site weighbridge tickets that are more than six hours old.

Answer: True / False

- 3 **Question:** How can volume be assessed?

Answer:

- a. using a compliant measuring instrument
- b. using a container of known volume
- c. estimating volume based on known capacity in vehicle types
- d. all of the above

- 4 **Question:** True or false? All on-site / off-site weighbridges and measuring instruments must be compliant with the provisions of the Weights and Measures Act 1987.

Answer: True / False

Continued on next page

5 Question: True or false? The average tonnage system can be applied to light vehicles, generally those with a vehicle mass of 5 tonnes or less, or to trailers towed by these vehicles.

Answer: True / False

6 Question: What period will approval to use the average tonnage system be specified for?

Answer:

- a. 2 years or less
- b. 3 years or less
- c. 4 years
- d. 5 years

7 Question: True or false? The conversion factor for uncompacted general waste or material is 0.320 tonnes (320 kg)/cubic metre.

Answer: True / False

8 Question: True or false? Abattoir waste, concrete and ash are all considered to be high-density waste or material with a conversion factor of 1.500 tonnes (1500 kg)/cubic metre.

Answer: True / False

My notes

Methods relating to annual returns

Note: Skip to section 5 if your facility deposits more than 1000 tonnes of waste per year as this information is not relevant to you.

Review pages 27–29 of chapter 5 in the *Calculation and Payment of the Waste Disposal Levy* guide to learn about some additional tonnage calculation methods that are applicable only to disposal facilities approved to submit an annual return.

Once you have reviewed the above information, answer the questions below to check your understanding.



9 Question: True or false? Volumetric survey results need to be signed off by a registered surveyor.

Answer: True / False

10 Question: True or false? The per capita method may be used by facilities applying to submit annual returns, and it can only be used to assess expected net tonnage.

Answer: True / False

11 Question: In applying the per capita method, if the facility receives waste from both residential and farming activity what conversion factor of _____ tonnes per person per year should be used?

Answer:

- a. 0.260
- b. 0.500
- c. 0.750
- d. 0.880

My notes

5. Monitoring the levy

In this section you will look at:

- record keeping requirements
 - audits of levy activities.
-

Record keeping and auditing

Review chapter 6 (beginning on page 30) of the *Calculation and Payment of the Waste Disposal Levy* guide to learn about the records and information that disposal facility operators are required to keep, and the levy auditing requirements.

Once you have reviewed the above information, answer the questions below to check your understanding.



- 1 **Question:** True or false? The weighbridge ticket and the registration details of the vehicle carrying the waste must be retained when an off-site weighbridge has been used to weigh the tonnage of waste.

Answer: True / False

- 2 **Question:** True or false? Details of the type of motor vehicle the waste was carried in must be retained if the tonnage of waste or diverted material was assessed under an average tonnage system.

Answer: True / False

- 3 **Question:** What is the minimum time period that records should be retained for after the date of payment?

Answer:

- a. 5 years
- b. 7 years
- c. 10 years
- d. 12 years

- 4 **Question:** When can an auditor audit disposal facilities about its levy activities?

Answer:

- a. at any time
- b. every three years
- c. in response to irregular or questionable activities
- d. all of the above

6. Creating and updating applications in OWLS 2.0

In this section you will look at creating and updating applications in OWLS 2.0 for:

- levy return and payment extensions
 - waivers of the levy
 - using the average tonnage system at your facility
 - submitting an annual return
 - an extension of storage time for material at your facility
 - refunds of levy money paid after a waiver is granted.
-

Creating and updating applications

Review chapter 4 (beginning on page 55) of the *Online Waste Levy System 2.0* guide to learn about how to create and update applications.

Once you have reviewed the above information, answer the questions below to check your understanding.



- | | |
|-------|---|
| 1 | <p>Question: True or false? Data entry users can create an application for an extension of time to submit a monthly levy return.</p> <p>Answer: True / False</p> |
| <hr/> | |
| 2 | <p>Question: True or false? You can view the status of pending and previously requested applications on the Application Summary screen.</p> <p>Answer: True / False</p> |
| <hr/> | |
| 3 | <p>Question: True or false? Applications cannot be updated in OWLS 2.0 once they have been submitted.</p> <p>Answer: True / False</p> |
| <hr/> | |
| 4 | <p>Question: True or false? When applying to extend the storage time for material (which has previously been reported as gross tonnage) on your site you can enter a 'Removal Date Sought' of up to two years after the date the material was received.</p> <p>Answer: True / False</p> |
-

Continued on next page

5 Question: True or false?
Applications for reimbursements are not created in OWLS 2.0.
Answer: True / False

6 Question: What is the maximum file size that can be attached in OWLS 2.0?
Answer: a. 10 MB
b. 5 MB
c. 4 MB
d. 2 MB

My notes

7. Updating contact and user details in OWLS 2.0

In this section you will look at:

- updating operator and facility details in OWLS 2.0
 - adding and updating contacts in OWLS 2.0
 - viewing and deactivating users in OWLS 2.0.
-

Updating contacts and user details

Review Chapter 5 (beginning on page 74) of the *Online Waste Levy System 2.0* guide to learn about how to update contacts and user details.

Once you have reviewed the above information, answer the questions below to check your understanding.



1 Question: True or false? Only Verifiers can add a new contact in OWLS 2.0.

Answer: True / False

2 Question: True or false? Data entry users can update contact details in OWLS 2.0.

Answer: True / False

3 Question: True or false? To set up a new user in OWLS 2.0 you need to complete a Signing Authorities form.

Answer: True / False

4 Question: True or false? To deactivate a user in OWLS 2.0, a Verifier may use the Personal screen.

Answer: True / False

My notes

Answers

This section provides answers to the questions throughout this workbook. The purpose of the questions is to help you check your own understanding of the information covered. If you get an answer wrong, go back to the reference information and review it again.

1. Getting started



Questions from pages 2–3.

- 1 d. Half of the levy money will be allocated to territorial authorities on a population basis.
 - 2 e
 - 3 False. Data entry users can only view applications.
 - 4 True
-

2. Submitting returns



Questions from pages 4–9.

- 1 True
 - 2 1. gross tonnage
2. six
 - 3 True
 - 4 True
 - 5 c
 - 6 False. A paper return can be submitted if due to unusual circumstances you cannot access the website to submit your return on time.
 - 7 True
 - 8 True
 - 9 True
 - 10 False. The verifier can amend the return.
 - 11 True
 - 12 True
 - 13 True
 - 14 True
 - 15 True
 - 16 True. It is also preferred that applications are submitted before 20 July.
 - 17 True
-

Continued on next page

2. Submitting returns continued...



Annual returns continued...

- 18 d
 - 19 False. Actual net tonnage figures must be submitted by 20th July of the following financial year.
 - 20 a
 - 21 a
 - 22 True
 - 23 False. A data entry user can update a return before it is verified.
 - 24 True
 - 25 True
-

3. Paying the levy, waivers and refunds



Questions from pages 10–12.

- 1 True
 - 2 True
 - 3 b
 - 4 False. Interest rate is business lending rate published by the Reserve Bank of New Zealand on the most recent 1 July before the date of calculation.
 - 5 b
 - 6 True
 - 7 e
 - 8 True
-

4. Calculating tonnage



Questions from pages 13–15.

- 1 True
 - 2 True
 - 3 d
 - 4 True
 - 5 False. Light vehicles are those with a mass of 3.5 tonnes or less, or trailers towed by these vehicles.
 - 6 b
 - 7 False. 0.200 tonnes (200kg)/cubic metre
 - 8 True
 - 9 True
 - 10 True
 - 11 b
-

5. Monitoring the levy



Questions from page 16.

- 1 True
 - 2 True
 - 3 b
 - 4 d
-

6. Creating and updating applications in OWLS 2.0



Questions from page 18–19.

- 1 False. Only verifiers can create applications in OWLS 2.0.
 - 2 True
 - 3 False. The 'Update' option will be available if the application's status is 'Submitted' or 'Resubmission Required'.
 - 4 True
 - 5 True
 - 6 c
-

7. Updating contact and user details in OWLS 2.0



Questions from page 20.

- 1 True
 - 2 False. Only data entry users can view.
 - 3 True
 - 4 True
-