

**Waste levy – Reuse of waste materials on site**

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

## What is reuse of waste materials?

The Waste Minimisation Act 2008 (WMA) requires disposal facility operators to measure all waste disposed of at their facility. They must measure the total tonnage of waste that enters the facility **(gross tonnage)** and the tonnage of waste that is reused, recycled or taken from the site within six months of its disposal **(diverted tonnage)**.

Reuse

The WMA defines ‘reuse’ as being the further use of waste or diverted material in its existing form for the original purpose of the materials, or for a similar purpose.

It is common practice for some disposal facility operators to reuse materials disposed of on site for disposal facility management activities, such as using uncontaminated soil (or contaminated soil within acceptable levels) as cover material or using appropriate concrete in the construction of disposal facility infrastructure, for example, roading.

## How should a disposal facility record this activity?

Meeting the definition of reuse and whether the levy should be paid or not depends on the circumstances. The material must be used in its existing form for the original purpose of the materials, or for a similar purpose.

The purpose of the waste levy is to put a price on waste to discourage its creation and disposal, so there is a narrow view of the materials that can classify as being ‘reused’ on site.

The following table has examples of acceptable forms of reuse.

|  |  |
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| **Material use** | **Things to keep in mind** |
| Using uncontaminated soil or clay (or with low levels of contamination within acceptable levels) as cover material for waste | Where the soil is sourced from and whether it is contaminated – regionally held contaminated land databases can assist with this process  Is the use of materials in this way appropriate under your resource consent? |
| Using crushed concrete or waste road millings (eg, asphalt) for roading at the disposal facility, where material is needed for that roading | Is the material is actually needed for the landfill construction? |

Example – Use of materials not considered reuse

A landfill was crushing glass and mixing it as cover material on site. The Ministry does not consider this as reuse because it is not the original or similar purpose for glass. The glass should be recorded as gross tonnage and should have the levy paid on it.

A disposal facility should keep good records of the waste reused on site.

If you are unsure if the use of waste materials should attract the levy, you should contact the Ministry for the Environment at [waste.DFO@mfe.govt.nz](mailto:waste.DFO@mfe.govt.nz)

The use of materials on site for disposal facility management activities does not meet the definition of recycling in the WMA.

## Can an operator stockpile material on site to be used later for landfill management?

To meet the definition of diverted material that is not subject to the levy, material received at a disposal facility must be reused, recycled or taken from the site **within six months**. An operator may also seek an extension to this time limit through the [Online Waste Levy System](https://www.wastelevy.govt.nz/). Please see the [Waste levy: Stockpiling waste](https://environment.govt.nz/publications/waste-levy-stockpiling-waste) factsheet for more information. Appendix 1 -



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