



Waste levy – Stockpiling waste

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

This is a fact sheet on stockpiling waste at a disposal facility and how this affects the waste levy. Please see the [Waste disposal levy guide for disposal facilities](#) for more information on the obligations of disposal facility operators under the Waste Minimisation Act 2008 (WMA).

What is stockpiling?

Stockpiling is when waste materials are kept on site at a disposal facility in a separate area from the landfill cell itself. It will usually consist of one type of waste or diverted material disposed of at the site, such as glass bottles, concrete, green waste or cleanfill.

Materials may be stockpiled for several reasons:

- the materials are being collected until it becomes economical to transport waste to another site to be processed for recycling or reuse
- the materials are being stockpiled for later use on the disposal facility site itself, such as stockpiling crushed concrete to be used on site for roading.

What are my WMA obligations when I want to stockpile waste?

Disposal facility operators must weigh all waste disposed of at their site to measure gross tonnage received. This figure is included in the disposal facility's monthly or annual return to the Ministry

for the Environment (MfE) to calculate the levy payable. Any materials intended to be stockpiled must also be measured to form part of gross tonnage. Please see the [Waste levy: Measuring waste tonnages](#) fact sheet for more information.

A disposal facility must also measure the tonnage of waste or materials diverted on site. **Diverted tonnage** means the tonnage of waste that is **reused, recycled, or taken from the site within six months** of it being disposed of.

Leachate, which is generated as part of the landfilling process, should not be included as part of the gross or diverted tonnage, even if it is removed for processing off site. Leachate pond sludge removed from the facility for disposal elsewhere is subject to the levy.

A site will therefore weigh the material that comes in, and then weigh the material as it goes out. Where this is done for more than a month, the incoming material will be included in a return for a month as gross tonnage with the levy paid on the material. Then, the return for the month where the material is diverted would record the material as diverted tonnage, and the amount of levy will be reduced.

Example 1 – Stockpiling waste under the WMA

1. In June, mixed glass is received at a disposal facility, which is intended to be separated into a stockpile on site then transported to a recycling facility.
2. The mixed glass is measured using a weighbridge and a record (date, weight and time) is made and kept. It is noted that the material is going to a stockpile with a consistent product code (such as, 'mixed glass in – stockpile').
3. The mixed glass is included as gross tonnage for the facility's waste return in the Online Waste Levy System (OWLS) for June. The waste levy is paid on the mixed glass.
4. In September, a quantity of the mixed glass stockpile is removed from the site. The quantity of mixed glass is measured again using a weighbridge, a record is made and kept, and it is noted as leaving the site with a consistent product code (such as, 'mixed glass out – stockpile').
5. The diverted tonnage measurement for the mixed glass is included in the facility's waste return in OWLS for September as diverted tonnage. The waste levy that had been paid on the glass in June will be subtracted from the total for September.

How long can I stockpile waste under the WMA?

According to the WMA, waste can only be recorded as diverted material if it is reused, recycled or removed from the site **within six months** of it being deposited.

This means that any waste stockpiled for longer than six months cannot be recorded as diverted tonnage and will attract the levy, even if diverted later from the site.

If you want to stockpile material for longer than six months, you will need to seek approval for an extension from the Ministry. You can submit a request for an extension through OWLS.

When seeking an extension from the Ministry to the six-month period, we suggest you provide the following information with your application:

- the latest date for removal of the material
- date (month/year) the levy was first paid on the material
- reason the extension is requested, including details on the removal contractor
- weight and type of material for which the extension is sought (tonnes).

How does this relate to my resource consent?

Your resource consent requirements are separate from the requirements under the WMA. You will need to consider the conditions on your resource consent to determine whether you can stockpile materials.



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