

# Waste levy – Filing a waste return

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

## What is a waste return?

The [Waste Minimisation \(Calculation and Payment of the Waste Disposal Levy\) Regulations 2009](#) requires disposal facility operators to provide the Ministry for the Environment with returns to calculate the amount of waste levy a disposal facility operator owes. Disposal facilities that have levy obligations include class 1, class 2 and class 3/4 facilities.

The [Waste Minimisation \(Information Requirements\) Regulations 2021](#) requires class 5 cleanfill, industrial monofill and transfer station operators to provide the Ministry for the Environment with waste returns, but these sites are not subject to the Waste Disposal Levy.

There are two types of returns for levied facilities: a **monthly return** and an **annual return**. The default position is that a disposal facility must file a return for each month of a financial year.

There are two types of returns for facilities that only have reporting requirements: a **quarterly return** and an **annual return**. The default position is that a facility must file a return for each quarter of a financial year.

If a facility expects to receive **less than 1000 tonnes of net tonnage of waste** (waste after materials are diverted), the facility operator may seek approval from the Ministry to file an annual return.

## Monthly returns

Monthly returns must contain the:

- name and type of your facility
- name, contact details and client number (if applicable) of the operator
- name and contact details of the person who prepared the return (unless it was the operator)
- month and year for which the information is being provided
- gross tonnage for the month

- diverted tonnage for the month
- net tonnage for the month.

A monthly return must be provided by the 20th of the month following when the waste was received. If you are diverting waste that was included as gross tonnage at a lower levy rate, the amount of diverted tonnage for the month relates to the earlier period.

Disposal facilities must also keep original records through the year of the requirements set out in [appendix 1](#).

## Quarterly returns

Quarterly returns must contain the:

- name and type of your facility
- name, contact details and client number (if applicable) of the operator
- name and contact details of the person who prepared the return (unless it was the operator)
- month and year for which the information is being provided
- gross tonnage for the quarter
- diverted tonnage for the quarter.

Quarterly returns are due on the 20th day of the month after the last month of the quarter to which the return relates:

- 20 April (for the period of 1 January–31 March)
- 20 July (for the period of 1 April–30 June)
- 20 October (for the period of 1 July–30 September)
- 20 January (for the period of 1 October–31 December).

Facilities must also keep original records through the year of the requirements set out in [appendix 1](#).

## Annual returns

### Approval to file an annual return

An application to file an annual return can be made through the Online Waste Levy System (OWLS). An application must be made by 20 July of the financial year the application relates to. A decision will be made by 1 August of the same year.

To apply, you need to include details of your expected annual tonnage and how this figure was calculated. Estimated annual tonnage is best calculated using historical records of waste. Volumetric surveys or per capita waste disposal figures can also be used. These are less reliable methods and evidence must be provided for why and how they were used to estimate tonnage.

Even if you have approval to file an annual return, **levied facilities will still be invoiced monthly**. Invoices will be calculated using the expected tonnage number submitted divided by 12 for a per-month figure, and the total levy due will be worked out once an annual return has been filed.

## Filing an annual return

You must calculate the actual net tonnage from data collected over the year using the following methods:

- weighbridges either on site or off site
- volume conversion factors applied to measurements of individual loads
- average tonnage system for vehicles and trailers towed by vehicles.

You cannot use a population-based method to work out your net tonnage. Please see the [Waste levy: Measuring waste tonnages](#) fact sheet for more information.

The following timeline sets out the process for filing an annual return.

For waste deposited 1 July–30 June in any given year	
Date	Action
20 July	The operator must lodge an application for approval to submit annual returns.
1 August	The levy collector will notify the operator of the decision to approve or decline the application.
4 September	If approval is given, an invoice of the amount payable will be issued ( <b>levied facilities only</b> ).
20 October	The first monthly instalment of the levy is due ( <b>levied facilities only</b> ).
20 July following year	An annual return must be provided to the Ministry with actual tonnages.
5 August at the latest	The Ministry will issue a final invoice for the previous financial year. The invoice may include a credit or debit depending on the difference between the expected and actual net tonnage ( <b>levied facilities only</b> ).

## Record-keeping for facilities that file annual returns

Facilities that are approved to file annual returns must keep the same records as other facilities. This means keeping original records of the information set out in [appendix 1](#). Operators are required to provide records on request.

## How do I submit a return?

You can submit a return through the [Online Waste Levy System](#). The [OWLS user guide](#) shows how to use the system, including how to file a return. You can also contact the Ministry's operator of OWLS, Fishserve Innovation New Zealand, at 0800 935 389 if you have any questions.

## More information

Please see the [Waste disposal levy guide for disposal facilities](#) for more information.

# Appendix 1 – Record-keeping requirements

Under Regulation 34 (for levied facilities), and Regulation 5 (for facilities that only have reporting requirements), facilities must keep original records of the following matters for each individual measurement of the tonnage of waste or diverted material that makes up gross and diverted tonnage for the facility:

- a. the tonnage of the waste or diverted material as measured
- b. whether the tonnage was measured by:
  - (i) weighing it using a weighbridge at the facility
  - (ii) weighing it using a weighbridge not at the facility
  - (iii) using a conversion factor to convert volume into weight
  - (iv) ascribing an average tonnage under an average tonnage system
- c. the date the waste or diverted material entered the facility or, in the case of an approved facility, the date or the period during which the waste or diverted material entered the facility
- d. the date and time the tonnage of the waste or diverted material was measured
- e. if the tonnage of the waste or diverted material was weighed using an off-site weighbridge, the weighbridge ticket issued for that weighbridge and the registration plate details of the motor vehicle that carried the waste or diverted material to the facility
- f. if the tonnage of the waste or diverted material was measured using a conversion factor to convert volume into weight:
  - (i) the volume of the waste or diverted material as assessed
  - (ii) whether the volume was assessed by measuring it (using a compliant measuring instrument) or by estimating it
  - (iii) the conversion factor applied to the waste or diverted material
- g. if the tonnage of the waste or diverted material was ascribed under an average tonnage system, the type of motor vehicle in which the waste or diverted material was carried.

