

**Waste levy – Determining your disposal facility class**

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

The Waste Minimisation Act 2008 (WMA) and Regulations place a levy on all waste disposed of at disposal facilities across Aotearoa New Zealand. The levy and reporting obligations differ depending on what type of landfill you operate.

## Types of landfills

Table 1 sets out the types of disposal facilities and their levy obligations. The [appendix](#_Appendix_1_–:) also sets out further examples of the types of waste that could be disposed of at each type of facility.

Class 1-5 facilities, along with industrial monofils and transfer stations, should already be registered with the Ministry and reporting on waste tonnages. **If your facility is not yet registered, contact the Ministry at** [**info@wastelevy.govt.nz**](mailto:info@wastelevy.govt.nz)**.**

1. Types of landfills and their levy and reporting obligations

| Landfill class | Levy and reporting obligations |
| --- | --- |
| **Class 1 – Municipal disposal facility**  Accepts any of the following:   * household waste * waste from commercial or industrial sources * waste from institutional sources (eg, medical waste) * green waste * waste that is not accepted at the other types of landfills below. | From:   * 1 July 2021 – $20 per tonne * 1 July 2022 – $30 per tonne * 1 July 2023 – $50 per tonne * 1 July 2024 – $60 per tonne. |
| **Class 2 – Construction and demolition disposal facility**  Accepts waste from construction and demolition activities.  Does not accept class 1 waste. | Must start reporting on waste from 1 January 2022   * From 1 July 2022 – $20 per tonne * From 1 July 2024 – $30 per tonne |
| **Classes 3 and 4: Managed or controlled fill disposal facilities**  Accepts any of the following:   * inert waste material from construction and demolition activities * inert waste material from earthworks or site remediation.   Does not accept class 1 or 2 waste. | Must start reporting on waste from 1 January 2023   * From 1 July 2023 – $10 per tonne. |
| **Class 5 – Cleanfill**  Accepts only virgin excavated natural material (such as clay, soil or rock) for disposal. | Levy does not apply, but cleanfills must report on waste from 1 January 2023. |
| **Industrial monofill**  A facility accepts disposal waste that:   * discharges or could discharge contaminants or emissions * is generated from a single industrial process (eg, steel or aluminium-making, or pulp and paper-making) carried out in one or more locations. | Levy does not apply, but industrial monofills must report on waste from 1 January 2023. |
| **Transfer station**  A facility:   * that contains a designated receiving area for waste * from which waste or any material derived from that waste is: * transferred to a final disposal site * transferred elsewhere for further processing * that does not itself provide long-term storage for waste or any material derived from that waste. | Levy does not apply, but transfer stations must report on waste from 1 January 2022. |

It is the responsibility of a disposal facility operator to correctly identify what type of disposal facility they are operating. If you are uncertain about this after consulting the Ministry’s guide, you should seek legal advice. The following table can be used to determine your type of landfill.

1. Determine the class of a disposal facility

|  |  |  |  |
| --- | --- | --- | --- |
| The class depends on the types of waste processed or disposed of at the facility. | | | |
|  |  | If yes | If no |
| Q1 | Is your facility a dedicated recycling or composting facility, where waste is not disposed of? | The facility will not be subject to the levy or reporting requirements. | Go to Q2 |
| Q2 | Is it a transfer station? | The facility will not be subject to the levy, but will be subject to reporting requirements from 1 January 2022. | Go to Q3 |
| Q3 | Is it an industrial monofill facility? | The facility will not be subject to the levy but will be subject to reporting requirements from 1 January 2023. | Go to Q4 |
| Q4 | Is it a class-5 cleanfill? | The facility will not be subject to the levy but will be subject to reporting requirements from 1 January 2023. | Go to Q5 |
| Q5 | Is it a managed or controlled fill disposal facility? | The facility will need to provide returns to the Ministry from 1 January 2023 and pay the levy of $10 from 1 July 2023. | Go to Q6 |
| Q6 | Is it a construction and demolition fill disposal facility? | The facility will need to provide returns to the Ministry from 1 January 2022 and pay the levy of $20 from 1 July 2022 and $30 from 1 July 2024. | Go to Q7 |
| Q7 | Is it a class-1 municipal disposal facility? | The facility will need to provide returns to the Ministry and pay the levy of $20 from 1 July 2021, $30 from 1 July 2022, $50 from 1 July 2023 and $60 from 1 July 2024. | The facility is likely not subject to the WMA. |

## What to do if your facility meets one of these classes?

You will need to contact the Ministry for the Environment if you are:

* opening a new disposal facility
* taking over the operation of an existing facility
* operating a disposal facility that will soon become subject to the WMA
* changing the type of waste accepted at an existing facility so that it now comes within the definition of a disposal facility in the Act
* operating a facility that is prescribed as a disposal facility in regulations.

If you meet any of the above criteria or are uncertain, please contact us on 0800 WDLEVY (0800 935 389) or email [info@wastelevy.govt.nz](mailto:info@wastelevy.govt.nz) to begin the registration process.

## Operating multiple disposal facilities on the same site

The Ministry and the Waste Minimisation Act do not prohibit the registration of multiple facilities at a site, but we would need to see evidence that there are:

* permanent separation of each facility (ie, different holes, permanent haul roads)
* distinct waste acceptance recording methods
* distinct cost codes for different classes
* entry and exit controls to these distinct sites.

Once a facility is registered with the Ministry, it is entered into an audit schedule and will be visited. Ministry auditors will want to see this type of clear evidence for multiple distinct class facilities on the same site. A facility that is found to be accepting waste for disposal from a higher-class facility may be liable for payment of the correct waste disposal levy, and may face enforcement action.

## Appendix: Examples of types of waste accepted at classes 1 to 4 facilities

| Type of facility | Examples of types of waste accepted |
| --- | --- |
| Class 1: Municipal disposal facility | Types of waste may include (but are not limited to):   * mixed municipal waste from residential, commercial and industrial sources * construction and demolition waste * contaminated soils * rocks, gravel, sand, clay * sludges * slurries * putrescible waste * green waste * biosolids * clinical waste * treated hazardous waste * incidental hazardous waste. |
| Class 2: Construction and demolition fill | Mixed construction and demolition waste including:   * rubble, plasterboard, treated and untreated timber * wood products, including softboard, hardboard, particleboard, plywood, MDF, customwood, shingles, sawdust * concrete, including reinforced or crushed concrete, blocks * clay products, including pipes, tiles * asphalt (all types) and roading materials, including road sub-base * plasterboard and Gibraltar board * masonry, including bricks, pavers * metal, or products containing metals, including corrugated iron, steel, steel-coated tiles, wire, wire rope, wire netting, aluminium fittings * plastic products, including plastic bags, pipes, guttering, building wrap * insulation products * laminate products, including Formica * flooring products, including carpet and underlay, vinyl/linoleum, cork tiles * paper and cardboard products, including wallpaper, lining paper, building paper * site clearance and excavation materials including soils, clays, rocks, gravel, tree stumps. |
| Classes 3 and 4: Managed or controlled fill disposal facility | Types of waste may include (but are not limited to):   * lightly contaminated soil below applicable consent limits and inert construction and demolition materials including: * site clearance and excavation materials including soils, clays, rocks, gravel, tree stumps * masonry, including bricks, pavers * clay products, including pipes, tiles * concrete, including crushed concrete and blocks (for reinforced-concrete, exposed reinforcing must be removed) * asphalt (bitumen-based only) * road sub-base. |
| Class 5 – Cleanfill | Virgin excavated natural materials such as clay, soil and rock. |



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