

Information sheet

Waste Reduction and Recycling Act 2011 – Waste Levy

Queensland waste levy and asbestos waste disposed of in Queensland

Purpose

This document provides information on the waste levy and its application to the disposal of asbestos waste in Queensland under Queensland's waste levy framework.

What is the Queensland waste levy?

A levy on all waste going to landfill in Queensland commenced on 1 July 2019 and is payable by landfill operators to the Queensland Government. The levy underpins Queensland's new [Waste Management and Resource Recovery Strategy](#) to reduce the amount of waste going to landfill and encourage resource recovery.

The waste levy applies to all waste disposed of in the [levy zone](#), irrespective of where it originated. The waste levy also applies to all waste that originates in the levy zone or from outside of Queensland, regardless of where in Queensland it is disposed.

Different [levy rates](#) apply to different types of wastes, depending on whether the waste is exempt, general or regulated waste. Refer to the Waste Reduction and Recycling Regulation 2011 to find the relevant levy rate for each type of waste.

Significant penalties, including imprisonment, can apply to landfill operators and waste transporters for levy evasion, supplying false and misleading information to avoid payments and a range of other offences.

NOTE! This information sheet provides guidance on the waste levy as it applies to the disposal of asbestos waste within the state of Queensland. It does not affect requirements of any environmental authority or any other approval, permit or obligation under the *Environmental Protection Act 1994*, the *Waste Reduction and Recycling Act 2011*, the *Work Health and Safety Act 2011* or any other Act.

Key terms

Asbestos-containing material means any material or thing that, as part of its design, contains asbestos.

Friable asbestos-containing material means material containing asbestos that is in powder form or that can be crumbled, pulverized or reduced to powder by hand when dry.

Non-friable asbestos-containing material means any manufactured material or thing that—

- a) contains asbestos as part of its design, but
- b) does not contain friable asbestos-containing material.

Lawfully managed and transported, for asbestos or waste containing asbestos, means managed and transported in compliance with the requirements applying, under the *Public Health Act 2005* (Qld) and any other Act, to its management and transport.

Waste includes any thing, other than an end of waste resource, that is –

- (a) left over, or an unwanted by-product, from an industrial, commercial, domestic or other activity; or
- (b) surplus to the industrial, commercial, domestic or other activity generating the waste.

Obligations relating to the Queensland waste levy and disposal of asbestos waste

What is the levy rate for asbestos waste?

The tables below provide guidance on the levy rate for different types of asbestos waste. This aligns with section 26, definition 'exempt waste' in the *Waste Reduction and Recycling Act 2011* (WRR Act) and Schedule 1 Waste Levy Rates in the *Waste Reduction and Recycling Regulation 2011* (WRR Regulation).

Fees charged by waste disposal site operators to dispose of asbestos waste may continue to apply, irrespective of any exemptions from the waste levy.

Table 1: Non-friable asbestos-containing material

Waste	Type of waste
Non-friable asbestos-containing material (e.g. fibro sheeting, vinyl tiles) that is lawfully managed and transported to an appropriately licensed disposal facility and not mixed with another waste.	Exempt
A waste that has non-friable asbestos-containing material bonded to it (e.g. fibro formwork bonded to concrete) that is lawfully managed and transported to an appropriately licensed disposal facility and not mixed with another waste.	Exempt
Disposal items used during the removal work of non-friable asbestos-containing material (e.g. plastic sheeting, tools, PPE) that is lawfully managed and transported to an appropriately licensed disposal facility and not mixed with another waste.	Exempt
Non-friable asbestos-containing material mixed with another type of waste* (i.e. is not bonded to the waste type). <i>*that is not a regulated waste</i> <i>NOTE: some exceptions may apply if contained in earth (refer to section below: Further guidance – Earth containing asbestos waste)</i>	Category 2 – Regulated Waste
Non-friable asbestos-containing material mixed with another regulated waste.	Category 1 – Regulated Waste Category 2 – Regulated Waste <i>The applicable levy rate is based on the highest category of regulated waste mixed in the waste load</i>

NOTE: The levy rate increases each financial year. For the specific levy rate for a particular type of waste, refer to Schedule 1 of the *Waste Reduction and Recycling Regulation 2011*.

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Table 2: Friable asbestos-containing material

Waste	Type of waste
A waste (including earth) containing friable asbestos-containing material that has been removed by the holder of an asbestos removal licence issued under the <i>Work Health and Safety Act 2011</i> or under another licence or authority that authorises the removal of friable asbestos under a law of another State and is lawfully managed and transported to an appropriately licensed disposal facility.	Exempt
A waste that has friable asbestos-containing material bonded to it (e.g. an asbestos-insulated pipe) that is lawfully managed and transported to an appropriately licensed disposal facility and not mixed with another waste.	Exempt
Disposal items used during the removal work of friable asbestos-containing material (e.g. plastic sheeting, tools, PPE) that is lawfully managed and transported to an appropriately licensed disposal facility.	Exempt

NOTE: The levy rate increases each financial year. For the specific levy rate for a particular type of waste, refer to Schedule 1 of the Waste Reduction and Recycling Regulation 2011.

Further guidance – Earth containing asbestos waste

From time to time, historical asbestos waste may be found in earth (i.e. in natural materials such as clay, gravel, sand, soil and rock) or asbestos waste may intentionally or unintentionally end up in earth for disposal.

For earth containing asbestos waste, the following guidance is provided:

Earth containing friable asbestos-containing material

- (a) Earth containing friable asbestos-containing material is exempt from the levy if it has been removed by the holder of an asbestos removal licence issued under the *Work Health and Safety Act 2011* or under another licence or authority that authorises the removal of friable asbestos under a law of another State. The waste must also be lawfully managed and transported in line with Table 2 above. The exemption is determined by the operator of the receiving landfill.

Earth containing non-friable asbestos-containing material

- (a) If lawfully removed from the earth, the non-friable asbestos-containing material may be exempt from the levy provided all other criteria set out in Table 1 above are met.
- (b) In addition, earth containing non-friable asbestos-containing material from land recorded on the environmental management register (EMR) or contaminated land register (CLR) may qualify for the general levy rate, or to be exempt by application.

Levy exemption applications are made to the Department of Environment and Science for assessment and decision. Eligibility is subject to specific criteria being met. This aligns with Schedule 1 of the WRR

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Regulation and section 28 of the WRR Act for “*earth contaminated with a hazardous contaminant from land recorded on the (EMR) or (CLR)*”.

Further information on this exemption is available in the *Exempt waste (s28) – Earth contaminated with a hazardous contaminant* application form available on the Queensland Government website at www.qld.gov.au/environment/pollution/management/waste/recovery/disposal-levy/applications.

NOTE! An exemption by application cannot be granted retrospectively. An exemption must be applied for, approved and received prior to disposal. Any waste disposed prior to receiving an approval will not be exempt.

- (c) In all other instances, earth containing non-friable asbestos-containing material does not qualify for an exemption or the general levy rate.

As asbestos is a category 2 regulated waste, this will be the applicable levy rate. The levy rate may be higher if contaminants that are a category 1 regulated waste are also in the earth.

What obligations do waste transporters have when transporting asbestos waste?

Waste transporters delivering asbestos waste must provide the landfill operator with documentation to demonstrate the lawful removal, management and transport of the asbestos waste.

All other legal obligations continue to apply, such as:

- holding lawful authority to transport asbestos waste; and
- completing and submitting waste tracking documentation of asbestos waste; and
- ensuring asbestos waste is only disposed of at a landfill that is approved to accept and dispose of it.

Obligations on waste transporters apply irrespective of where the waste originated from.

The operator of a waste disposal site may refuse to accept asbestos waste in response to internal business decisions to not do so, limitations imposed by their environmental authority or if not satisfied that all obligations have been met.

What if asbestos waste is brought to a waste disposal facility from interstate?

Waste transporters delivering asbestos waste must provide the landfill operator with documentation to demonstrate the lawful transportation of the asbestos waste. If you are transporting waste into Queensland from another State or Territory, you may be required to obtain a consignment authorisation or soil disposal permit. Further information on these is available via [Waste Tracking](#) and [Soil Disposal Permit](#).

Further Information

Further information on the Queensland waste levy is available on the Queensland Government website at www.qld.gov.au/waste-disposal-levy.

Disclaimer: While this document has been prepared with care it contains general information and does not profess to offer legal, professional or commercial advice. The Queensland Government accepts no liability for any external decisions or actions taken on the basis of this document. Persons external to the Department of Environment and Science should satisfy themselves independently and by consulting their own professional advisors before embarking on any proposed course of action.

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