

OFFICIAL

Operational policy

Waste Levy

Waste Levy Data Return Adjustment Policy

Operational policies provide a framework for consistent application and interpretation of legislation and for the management of non-legislative matters by the Department of Environment and Science. Operational policies are not intended to be applied inflexibly in all circumstances. Individual circumstances may require a modified application of policy.

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Waste Levy Data Return Adjustment Policy

1 Policy subject

Waste levy – Adjustments to submitted waste levy data returns by Waste Disposal Site Operators (WDSO)

2 Purpose

This policy provides the Department's position for WDSOs seeking to adjust a waste levy data return after it has been submitted. It should be read in conjunction with other procedural guides and information sheets pertaining to the *Waste Reduction and Recycling Act 2011*, including the *Levy Detailed Data File Specification and Waste Data Return Adjustment Guideline*.

3 Background

A Waste Data Return Adjustment is a process where a WDSO has submitted a summary and/or detailed data return and the data is found to be inaccurate, incorrect or incomplete and requires an amendment. WDSOs can make these adjustments within the Queensland Waste Data System (QWDS) where they submit waste levy information.

Sufficient supporting evidence must be provided with the adjustment to allow the Department of Environment and Science (the Department) to make a decision on the amendments submitted. The adjustment(s) in waste tonnage amounts will often result in a change (either an additional invoice or a credit) to the Waste Levy amount for the levy period the adjustment applies to.

4 Policy statement – Data return adjustments

Section 72(1)(a) of the *Waste Reduction and Recycling Act 2011* requires WDSOs to submit their waste data returns by the due date for their site(s).

Where a genuine error has been made and incorrect data has been submitted via a waste data return, a WDSO can submit an adjustment no later than four (4) months after the due date of that data return.

Data return adjustments will not be allowed after this time unless a WDSO demonstrates exceptional circumstances and these are accepted by the Department. If exceptional circumstances have been demonstrated, adjustments are limited to 12 months after the due date for the levy period the adjustment applies to.

No adjustment is required for changes that are less than 1 tonne for any of the waste categories in a summary data return. If errors are found across multiple weighbridge transactions that total less than one tonne for a single waste category, the department will not require these errors be corrected. Any data return with errors greater than one tonne for any of the waste categories must be corrected.

Adjustments must be submitted through QWDS by the WDSO, with the supporting documentation and detailed reasoning supplied in writing via email to Enquiries.QWDS@des.qld.gov.au.

Adjustments will be reviewed against detailed data returns. Any corrections to detailed data are to be uploaded prior to the approval of a summary return adjustment. If detailed data does not conform with summary return adjustments, the department will contact the WDSO to seek confirmation that changes will be implemented.

4.1 Why four months?

The decision to limit data return adjustments to within four months of the due date is based on the following reasons:

- The expectation that WDSOs have controls in place to ensure data is accurate at the point it is collected, i.e. at the weighbridge

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- The expectation that WDSOs review the accuracy of data before it is formally submitted in QWDS
- The requirement that data is formally verified in QWDS by a WDSO nominee before it can be submitted in QWDS
- Allows for timely data review by WDSOs nearest the month of waste disposal and when information is more readily available
- Allows for timely updates by WDSOs of applicable detailed data returns
- Allows sufficient time for WDSOs to identify and correct causal software issues where applicable, avoiding multiple months of errors
- Reduces possible late payment interest for WDSOs incurred from an adjustment
- Allows for more timely accuracy in the individual WDSO and overall data being stored in QWDS

The four-month time limit does not apply when the department has identified that waste data returns have been submitted incorrectly or contain errors. The department may request that data be corrected at any time. Under the Act, the department may also undertake action, such as issuing a levy estimate for payment, if the department considers on reasonable grounds that the waste data return is inaccurate.

4.2 Submitting a data return adjustment

- A WDSO can submit a data return adjustment in QWDS no later than four months after the due date of that data return.
- The due date of a data return is the end of the last business day of the month following the end of a levy period. So, as an example, an adjustment for the January levy period (due last business day of February) must be made no later than the end of June.
- If the Department has approved an extension of time for a WDSO to submit a data return, the four months is calculated from the new due date of the data return.
 - Continuing the example above, if an extension of time of one month was approved to submit the data return, the new due date of the data return is the last business day of March. An adjustment must be made no later than the last business day of July.
- If the four months has passed, an adjustment will not be accepted unless the WDSO can demonstrate exceptional circumstances, such as an unknown error in weighbridge software coding or new information being provided by the person or organisation delivering the waste.
- Before submitting an adjustment beyond the four-month time limit, a WDSO must seek and receive approval to submit the adjustment in writing from the Department. Relevant information and evidence must be provided.
- Adjustments submitted without this approval will be declined. In reviewing the explanation and evidence for an exceptional circumstance, the department will consider several factors, such as, but not limited to:
 - What caused the data error/s?
 - Why were the error/s not identified sooner?
 - What are the current proactive and reactive controls the WDSO has in place to ensure accurate data is recorded and submitted?
 - What corrective measures the WDSO will put in place to prevent the error/s occurring again?

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- A summary of changes that are proposed for the adjustment and why these changes are required (NOTE! All changes must be reported against the levy period in which it was received and/or moved to the levyable part of the site). Details of any detailed data updates that are required in conjunction with the adjustment.

5 Reference materials

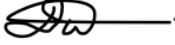
Waste Reduction and Recycling Act 2011

Waste Data Return Adjustment Guideline

6 Further information

Further information is available by emailing Enquiries.QWDS@des.qld.gov.au.

7 Approved by



Signature

2/2/2023

Date

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Keywords

ORR/2023/6248; summary returns; detailed data; adjustments; waste levy

Version history

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