

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 to landfill and encourage resource recovery.

The levy applies to all levyable waste delivered to a waste disposal site. In addition, the waste levy applies to all waste generated outside of Queensland that is disposed to landfill in Queensland, regardless of [levy zone or non-levy zone disposal](#).

Different [levy rates](#) apply to different types of wastes. Levy rates for the 2019/20 financial year range from \$0 per tonne (exempt waste), \$75 per tonne (general waste) to \$155 per tonne (category 1 regulated 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](#).

This information sheet relates 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 1994*, the *Waste Reduction and Recycling Act 2011*, the *Work Health and Safety Act 2011* or any other act.

Key terms

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.

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.

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.

Levyable waste includes municipal solid waste (i.e. household waste), commercial and industrial waste (waste generated by business and industry) and construction and demolition waste (waste generated during construction/demolition work).

Obligations for asbestos disposal under Waste Reduction and Recycling Act 2011

What is the levy rate for asbestos waste?

For the 2019-20 financial year, the levy rate for asbestos waste is \$105 per tonne (the rate for category 2 regulated waste) unless it meets particular criteria.

Certain types of asbestos waste are exempt from the Queensland waste levy if lawfully managed and transported and meet the criteria in section 26 of the *Waste Reduction and Recycling Act 2011*.

The tables below identified the levy rate for types of asbestos waste.

Non-friable asbestos-containing material

Non-friable asbestos attracts a levy rate of \$105 per tonne (category 2 - regulated waste) except in the following circumstances.

Waste	Status of the waste under the levy	Waste levy/t
Non-friable asbestos-containing material (e.g. vinyl tiles) that is lawfully managed and transported and not mixed with levyable waste.	Exempt	\$0
Waste that has non-friable asbestos-containing material bonded to it that is lawfully managed and transported (e.g. fibro formwork bonded to concrete) and not mixed with levyable waste.	Exempt	\$0
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 and not mixed with levyable waste.	Exempt	\$0
Non-friable asbestos-containing material mixed with levyable waste (i.e. is not bonded to the waste type).	Category 2 – Regulated Waste	\$105
Non-friable asbestos-containing material mixed with another regulated waste.	Category 1 – Regulated Waste Category 2 – Regulated Waste *based on the highest category of regulated waste disposed	\$155 \$105

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Friable asbestos-containing material

Friable asbestos-containing material attracts a levy rate of \$105 per tonne (category 2 – regulated waste) except in the following circumstances.

Waste	Type of waste	Waste levy/t
Waste 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.	Exempt	\$0
Disposal items used during the removal work of friable asbestos-containing material (e.g. plastic sheeting, tools, PPE) that is lawfully managed and transported and not mixed with levyable waste.	Exempt	\$0
Exempt friable asbestos-containing material (refer above) mixed with levyable waste.	Category 2 – Regulated Waste	\$105
Friable asbestos-containing material mixed with another regulated waste.	Category 1 – Regulated Waste Category 2 – Regulated Waste <i>*based on the highest category of regulated waste disposed</i>	\$155 \$105

Asbestos in clean earth

Clean earth is exempt from the waste levy in accordance with the definition provided by *Waste Reduction and Recycling Act 2011*.

Clean earth–

- a) means earth that is not contaminated with waste or otherwise contaminated with a hazardous contaminant; but
- b) does not include acid sulphate soil, other than acid sulphate soil that–
 - i. is not contaminated with waste, or otherwise contaminated with a hazardous contaminant, other than naturally occurring iron sulphides that produce sulphuric acid when exposed to air; and
 - ii. has been treated in accordance with best practice environmental management, within the meaning of the Environmental Protection Act, section 21, for the treatment and management of acid sulphate soils, as stated in a guideline prescribed by regulation.

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Asbestos in clean earth attracts a levy rate of \$105 per tonne except in the following circumstances.

Waste	Type of waste	Waste levy/t
Friable or non-friable asbestos-containing material in clean earth, no other hazardous contaminants or waste present and is lawfully managed and transported.	Exempt	\$0
Friable or non-friable asbestos-containing material and 1 or more regulated waste types in clean earth.	Category 1 – Regulated Waste Category 2 – Regulated Waste <i>*based on the highest category of regulated waste disposed</i>	\$155 \$105

If your scenario is not in the table above

Please refer to the decision tree in Figure 1 below to work out the requirements, obligations and levy rate under the *Waste Reduction and Recycling Act 2011*.

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 management, transport and disposal of the asbestos waste.

Other obligations continue to apply, such as:

- holding lawful authority to transport asbestos waste; and
- submitting waste tracking 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 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 management and transportation of the asbestos waste. If you are transporting waste from outside the State into Queensland, 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](#).

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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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Information sheet

Figure 1:

