Frequently Asked Questions on the application of the Waste Recovery and Landfill Levy

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LGMA
Local Government Management Agency

Rialtas Áitiúil Éireann
Local Government Ireland

Rialtas na hÉireann
Government of Ireland

Preface

Although every effort has been made to ensure the accuracy of the material contained in this publication, complete accuracy cannot be guaranteed. The authors do not accept any responsibility whatsoever for loss or damage occasioned or claimed to have been occasioned, in part or in full, as a consequence of any person acting, or refraining from acting, as a result of a matter contained in this Frequently Asked Questions publication.

For clarity, the legal responsibilities of operators with respect to the waste recovery levy and landfill levy are enshrined in law under the following regulations:

- **S.I. No. 189/2015 - Waste Management (Landfill Levy) Regulations 2015**
- **S.I. No. 442/2024 Waste Management (Landfill Levy) (Amendment) Regulations 2024**
- **S.I. No. 441/2024 Circular Economy (Waste Recovery Levy) Regulations 2024.**

The Frequently Asked Questions publication and the Guidance Document for Industry in relation to the application of the Waste Recovery and Landfill Levy, are intended to support compliance with the aforementioned legislation and do not take precedence over same. For the avoidance of doubt, and in the event of any conflict between the supporting documents, and the regulations listed above, the legislative provisions in the regulations shall prevail.

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1. Queries and Additional Frequently Asked Questions.

Clarification on the application of the waste recovery and landfill levy should be made directly to your respective local authority.

This document has been published as a live FAQ document. The document will be updated as required e.g. due to legislative change.

In conjunction with the appropriate regulations listed hereunder, please consult the FAQ and guidance document in advance of contacting the local authority.

S.I. No. 189/2015 - Waste Management (Landfill Levy) Regulations 2015.

S.I. No. 441/2024 - Circular Economy (Waste Recovery Levy) Regulations 2024

S.I. No. 442/2024 - Waste Management (Landfill Levy) (Amendment) Regulations 2024

All queries in respect of by-products or end-of-waste decisions should be directed to the Environmental Protection Agency.

2. Glossary of Terms

AER	Annual Environmental Report
Backfilling	As defined by the Waste Management Act 1996, as amended: 'backfilling' means *'any recovery operation where suitable non-hazardous waste is used for purposes of reclamation in excavated areas or for engineering purposes in landscaping. Waste used for backfilling must substitute non-waste materials, be suitable for the aforementioned purposes, and be limited to the amount strictly necessary to achieve those purposes'*
CA	Civic Amenity
C&D	Construction and Demolition waste
CE	Circular Economy
CIF	Construction Industry Federation
CoR	Certificate of Registration
DCEE	Department of Climate, Energy and the Environment
EoW	End-of-Waste
EPA	The Environmental Protection Agency
FAQ	Frequently Asked Question
GOI	Government of Ireland
IWMA	Irish Waste Management Association
LA	Local Authority
LL	Landfill Levy
LGMA	Local Government Management Agency
LGS	Local Government Sector
Municipal Waste	As defined by the Waste Management Act 1996, as amended: 'municipal waste' means '(*a) mixed waste and separately collected waste from households, including paper and cardboard, glass, metals, plastics, bio-waste, wood, textiles, packaging, waste electrical and electronic equipment, waste batteries and*

	accumulators, and bulky waste, including mattresses and furniture; (b) mixed waste and separately collected waste from other sources, where such waste is similar in nature and composition to waste from households; Municipal waste does not include waste from production, agriculture, forestry, fishing, septic tanks and sewage network and treatment, including sewage sludge, end-of-life vehicles or construction and demolition waste'
NTFSO	National Transfrontier Shipments Office
Recovery	As defined by the Waste Management Act 1996, as amended: '*recovery' means '(a) any operation the principal result of which is waste serving a useful purpose by replacing other materials which would otherwise have been used to fulfil a particular function, or waste being prepared to fulfil that function, in the plant or in the wider economy, and* *(b) without prejudice to the generality of paragraph (a), includes the recovery operations listed in the Fourth Schedule'*
Recycling	As defined by the Waste Management Act 1996, as amended: 'recycling' means' *(a) any recovery operation by which waste materials are reprocessed into products, materials or substances, whether for the original or other purposes, including the reprocessing of organic material,* *(b) does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations'*
Reuse	As defined by the Waste Framework Directive 2008/98/EC: 're-use' means '*any operation by which products or components that are not waste are used again for the same purpose for which they were conceived'*
S.I.	Statutory Instrument
WAPCE	Waste Action Plan for a Circular Economy

WAG	Waste Advisory Group
WFP	Waste Facility Permit
WRL	Waste Recovery Levy

3. General

Why is a levy for C&D waste being introduced?
Building on the success of the Landfill Levy in effecting behavioural change, a new Waste Recovery Levy was introduced on the 1st September 2023 at a rate of €10/tonne S.I. No. 441/2024 - Circular Economy (Waste Recovery Levy) Regulations 2024). The primary objective of this policy instrument is to encourage higher value waste management practices by moving material management up the waste hierarchy from waste disposal and recovery to more recycling and re-use and to encourage greater efforts to segregate waste at source. The Waste Recovery Levy is applied to recovery operations at municipal landfills, waste-to-energy facilities, co-incineration plants and waste exported for onward recovery, as committed to under the Waste Action Plan for a Circular Economy (WAPCE). In Ireland, C&D waste is the fastest growing waste stream, accounting for over half of the total waste currently being generated. However, only a small percentage (approx. 8%) of total C&D waste is recycled or reused, with most being backfilled. Given that substantial volumes of this weight are potentially preventable, re-usable or recyclable, it presents a significant opportunity for Ireland to reduce its circularity gap. As a result, the continued application of levy exemption for C&D waste was neither tenable nor sustainable. It was therefore necessary that the regulations were amended to remove this exemption.

Why are the levy exemptions for C&D being removed now?
The exemptions have been removed due to impending mandatory EU recycling targets, limited municipal landfill capacity and the establishment of an alternative materials pathway following the publication of National By-Product Criteria for greenfield soil and stone (BP-N002/2024) and National End of Waste Criteria for recycled aggregates (EoW-N001/2023). The EPA has introduced measures that offer an alternative pathway to conventional disposal and backfilling operations for a significant portion of construction and demolition materials. These decisions allow for salvageable C&D material to be treated as a resource rather than a waste. Therefore, materials which meet By-Product or End-of-Waste criteria would not be considered a waste and would not be subject to the waste recovery levy.

What level of engagement took place to inform this policy?
DCEE commissioned a review of the LL exemptions and established a sub-group to the Waste Advisory Group (WAG) to collaboratively discuss the appropriate timing of removing WRL exemptions for C&D waste. This Group comprised of representatives from the

Environmental Protection Agency (EPA), the Local Government Management Agency (LGMA) and of various waste (including the IWMA) and construction industry representative bodies (including the Construction Industry Federation (CIF)).

What is the levy rate?
Under the Waste Recovery Levy Regulations the levy on recovery operations is payable at €10/tonne.

What are the timelines for removing the WRL exemptions for C&D Waste?

The timelines for removing WRL exemptions for domestic and exported C&D Waste as are follows:

Commencement Date	**Description**
1st January 2025	*€10/tonne levy application for C&D waste recovered at municipal landfills.*
1st September 2025	*€10/tonne levy application for C&D waste recovered at other large recovery sites (i.e., recover in excess of 200,000 tonnes of waste during the lifetime of the facility), typically licenced by the EPA.*
1st March 2026	*€10/tonne levy application for C&D waste recovered at smaller-scale recovery sites (i.e., recover under 200,000 tonnes of waste during the lifetime of the facility), typically permitted/ certified by a local authority.*

What happens to the levy collected?
Revenues generated from the LL and WRL are lodged into the Circular Economy (CE) Fund which supports a range of circular economy initiatives as provided for under the Circular Economy and Miscellaneous Provisions Act 2022. For the purpose of defraying expenses incurred in the enforcement and collection of the levy within its functional area, a local authority may deduct and retain up to 2 per cent of any amount paid to the local authority but any such deductions shall not exceed a total of €100,000.

Are there any other supporting measures being introduced?
Supporting measures will be considered as part of the development of the next whole of government Circular Economy Strategy due to be published by year end and its supporting Construction and Demolition Roadmap for a Circular Economy.

What is meant by salvageable material?
Salvageable material means discarded material no longer of value for its original purpose but which has value if reclaimed/ repurposed/ recycled in line with the waste hierarchy.

4. Leviable and Exempt Waste Types

What types of C&D wastes are leviable?
As per Regulation 3(1)(b) of S.I. No. 441/2024, there shall be charged, levied and paid, a levy on C&D waste (as listed in Schedule 2) subject to recovery for the following operations set out in the fourth schedule of the Act of 1996: (i) recovery at municipal waste landfills including waste used for landfill site engineering, restoration or remediation purposes; (ii) backfilling at authorised recovery sites, other than municipal waste landfills, (iii) recovery at a waste incineration plant (R1), (iv) recovery at a waste co-incineration plant (R1), (v) the export for recovery by the means referred to in (i), (ii), (iii) and (iv), (vi) the export of waste for interim recovery (R12 & R13) where said waste is ultimately destined for recovery abroad by any of the operations referred to in (i), (ii), (iii) and (iv).

What construction and demolition LoW entries are leviable under the WRL?

The C&D waste types listed below, pursuant to Regulation 3 and Regulation 5 of S.I. No. 441/2024 are leviable. *Note this list does not contain any hazardous LoW entries.* Please note that both footnotes detailed in the table hereunder for LoW entry 17 05 04 and LoW entry 20 02 02 relate to and are detailed under the Explanatory Note of the WRL Regulations i.e. Excluding non-greenfield soil and stone as defined in Regulation 2 and as provided for under Regulation 5.

Waste Code	Waste Description
17 01 01	concrete
17 01 02	bricks
17 01 03	tiles and ceramics
17 01 07	mixtures of concrete, bricks, tiles and ceramics other than those mentioned in 17 01 06
17 02 02	glass
17 02 03	plastic
17 03 02	bituminous mixtures other than those mentioned in 17 03 01
17 04 01	copper, bronze, brass
17 04 02	aluminium

17 04 03	lead
17 04 04	zinc
17 04 05	iron and steel
17 04 06	tin
17 04 07	mixed metals
17 04 11	cables other than those mentioned in 17 04 10
17 05 04	soil and stones other than those mentioned in 17 05 03[2]
17 05 06	dredging spoil other than those mentioned in 17 05 05
17 05 08	track ballast other than those mentioned in 17 05 07
17 09 04	mixed construction and demolition waste other than those mentioned in 17 09 01, 17 09 02 and 17 09 03
19 12 12	other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11
20 02 02	soil and stones[2]

Does the backfilling of C&D fines fall under the remit of the waste recovery levy or existing landfill levy?
The Class of Activity is stipulated under the conditions of the waste licence / waste facility permit and are reported in Annual Environmental Reports (AERs). The recovery of C&D fines i.e. backfilling (R5/R6) should be captured in quarterly waste recovery levy returns and are subject to €10/tonne. The disposal of C&D fines (D5) at landfills falls under the existing landfill levy regulations. In the event the fines are used for site engineering purposes it would be subject to the levy rate €10/tonne.

What type of waste is exempt from the waste recovery levy?
As per Regulation 5(1) of S.I. No. 441/2024 the WRL shall not apply in respect of the following exhaustive list: (a) waste wood (b) hazardous waste, (c) incinerator bottom ash, (d) invasive alien species,

(e) medical waste arising from a public health emergency where treatment of such waste is required by law, (f) veterinary or agricultural waste arising from an animal health and safety emergency where treatment of such waste is required by law, (g) international catering waste, (h) defective concrete blocks arising from the Pyrite Remediation Scheme; (i) non-greenfield soil and stone as defined in Regulation 2; (j) waste which arises from or is used for the purposes of remediating a closed authorised or unauthorised landfill; (k) and any other waste where treatment is mandated by the relevant local authorities, the agency or is required by law.

Does the levy apply to non-greenfield (brownfield) soil and stone?
Currently, the levy does not apply to non-greenfield (brownfield) soil and stone. An exemption for this type of soil and stone (i.e. soil and stone that is from previously developed land and/or is contaminated) has been retained at this time. A site investigation or resource management plan is a condition of this exemption to demonstrate exemption suitability The EPA's 'Best Practice Guidelines for the Preparation of Resource and Waste Management Plans for Construction & Demolition Projects' and their 'Guidance on Waste Acceptance Criteria at Authorised Soil Recovery Facilities' may also aid in this regard. For additional guidance, please refer to the EPAs explanatory note on National By-Product Criteria BP-N002/2024. In the absence of sufficient documentary evidence to prove levy exemption qualification (that the soil and stone originated from brownfield sources), the WRL will apply. The site investigation/resource management plan needs to be submitted to the recovery/ disposal facility as supporting documentation to allow the operator to determine if the Waste Recovery levy is applicable or not.

What deleterious materials are exempted from the Recovery Levy?
The Pyrite Remediation Scheme refers to the definition of defective concrete blocks in section 2 of "Remediation of Dwellings Damaged by the Use of Defective Concrete Blocks Act 2022": "*defective concrete blocks" means concrete blocks that contain excessive amounts of free or unbound muscovite mica or reactive pyrite or a combination of both, or excessive amounts of such other deleterious material or combination of materials as may be prescribed under section 41"*

Are bio-stabilised fines still exempted from the LL?
Yes, they currently remain exempt as per Regulation 6 of the Landfill Levy Regulations 2015, as amended.

Why isn't there an exemption for either Regulation 27[1] (By-Product) or Regulation 28[2] (End-of-Waste (EoW)) material?
An EoW or by-product exemption is not required because similar to the LL, the WRL <u>ONLY</u> applies to waste. Therefore, materials which meet by-product or EoW criteria would not be considered a waste and would not be subject to the WRL or LL. These decisions allow for salvageable C&D material to be treated as a resource rather than a waste.

Will the levy apply to residual waste from Regulation 28 (EoW) recycling processes?
The levy does not apply to EoW materials because they are no longer considered a waste. Any residual waste remaining after EoW processing and sent for recovery/backfilling will be leviable as it would still be considered a waste.

Is international catering waste exempt from the LL Regulations?
No, this exemption only applies to the waste recovery levy. Exemptions from the two levies are not interchangeable.

5. Levy Application

How is the levy applied?
The levy is applied at the point of final recovery - landfill, waste-to-energy facilities, co-incineration plants, waste exported for onward recovery and backfilling. The levy collected is passed back through the value chain to the initial generator of the waste, in line with the polluter pays principle. Due to the number of separation and treatment processes which waste potentially undergoes prior to final recovery (for instance interim processing facilities and recycling operations), it would not be possible to apply the levy to waste at the point at which it was generated.

[1] Regulation 27 of the European Union (Waste Directive) Regulations 2011-2020
[2] Regulation 28 of the European Union (Waste Directive) Regulations 2011-2020

Are Civic Amenity sites (CA) subject to the recovery levy?
No, the levy is applied at the point of final recovery i.e., backfilled in the ground or recovered via incineration.

Are waste transfer stations who accept construction and demolition waste leviable?
No, the levy is applied at the point of final recovery e.g., the point at which it is put into the ground via backfilling or recovered at incinerators and cement kilns.

Is there a levy on recycling, including metal recycling?
There is no levy on recycling, including metal recycling.

How often are waste recovery levy returns due and to who should they be submitted to?
The deadline for all permit, certificate and licence holders to submit domestic levy returns to the respective local authority is 28 days after the end of each financial quarter e.g., 28th January, 28th April, 28th July and 28th October. The deadline for all notifiers and persons who arrange the shipment to submit shipped levy returns to the National Trans-Frontier Shipment Office (NTFSO) is 42 days after the end of each accounting period e.g., 11th February, 12th May, 11th August, 11th November.

Which levy applies to waste recovered at landfills?
The waste recovery levy of €10/tonne is applicable to this activity under Regulation 3 of the Waste Recovery Levy Regulations. The existing landfill levy is limited to disposal activities only. The differences between the landfill levy and waste recovery levy are summarised in annex 2.

Which returns do landfill operators need to submit?
If both recovery and disposal activities takes place at a landfill then operators are required to submit both monthly landfill levy and quarterly waste recovery levy returns.

6. Levy Enforcement

What measures are required of local authorities to ensure operators are compliant with the Waste Recovery Levy Regulations?
In accordance with Regulation 12(4) of S.I. No. 441/2024, a waste recovery activity carried out by an accountable person other than a local authority shall be audited by the relevant local authority, or an auditor appointed by that local authority, in respect of at least two accounting periods in each calendar year. The accounting period for the waste recovery levy is defined as each period of three months beginning on the first day of January, April, July or October.

Who is deemed an authorised person to enter the site when enforcing the LL and WRL Regulations?
In accordance with Regulation 12(2) of S.I. No. 441/2024 for the purpose of ensuring compliance with these Regulations, an employee of a relevant local authority, or any auditor appointed by the Minister or a local authority for the purposes of these Regulations, may— (a) enter any authorised waste recovery facility, (b) require the production of, inspect and take copies of any records and documents (c) take away, if considered necessary for the purposes of inspection or examination or any proceedings in relation to these Regulations, any such records and documents.

What records do operators need to submit to the local authority?
In accordance with Regulation 11 of S.I. 441/2024, an accountable person shall maintain a written record in respect of each vehicle load of waste accepted into the relevant authorised waste recovery facility, and such record shall include— (a) the date, (b) the name of the carrier and their Waste Collection Permit Number, (c) the vehicle registration number, (d) a description of the waste, (with reference, where practicable, to the relevant code set out in the European Waste Catalogue), (e) the name and address of each facility of origin of the waste along with the Waste Facility Permit/ Licence number, (f) the site investigation or resource plan for the origin of waste where an exemption under Regulation 5 (1) (i) is sought. (f) the quantity of the waste, and

(g) such further information as may be specified in Schedule 1 to these Regulations in respect of the calculation, other than by means of a weighbridge, of the quantity of waste concerned.

Is non-compliance of an operator with the Waste Recovery Levy Regulations an offence?
Yes, under Section 73A of the Waste Management Act 1996, as amended it is an offence for an operator of a facility not to comply with a local authority with regards to the collection of levies.

Annex 1: Summary of Differences between the Landfill Levy and the Waste Recovery Levy

	Landfill Levy	Waste Recovery Levy
Levy Rate:	€85/tonne[3]	€10/tonne
Leviable Activities:	D1 and D5	Recovery operations
Governing Regulations:	Landfill Levy Regulations 2015, as amended by S.I. No. 442/ 2024	Waste Recovery Regulations (S.I. No. 441 of 2024)
Levy Exemptions:	**a)** stabilised waste arising from the biological treatment of the biodegradable fraction of municipal waste, to which fraction sewage sludge may have been added and which has undergone a separation process to remove plastic, metal or other non-organic material from the stabilised waste; **(b)** waste arising from cleansing activities carried on by or on behalf of a local authority; having undergone a separation process to remove material suitable for recycling or recovery; **(c)** waste which has been deposited without a waste licence and is, for the purpose of preventing environmental pollution, subsequently removed by or on behalf of a local authority or the Agency for disposal, but does not include waste which has been deposited elsewhere without a waste licence and is subsequently required to be removed for disposal by a person at the direction of a local authority or the Agency; **(d)** waste which has been deposited in a closed landfill but is, for the purpose of preventing environmental pollution, subsequently	**(a)** waste wood **(b)** hazardous waste, **(c)** incinerator bottom ash, **(d)** invasive alien species, **(e)** medical waste arising from a public health emergency where treatment of such waste is required by law, **(f)** veterinary or agricultural waste arising from an animal health and safety emergency where treatment of such waste is required by law, **(g)** international catering waste, **(h)** defective concrete blocks arising from the Pyrite Remediation Scheme;

[3] C&D waste disposed of at landfills for the purpose of landfill site engineering, restoration or remediation purposes only are to be charged €10/tonne and included in monthly landfill levy returns

	removed by or on behalf of a local authority or the Agency for disposal in work associated with the remediation of a closed landfill; **(e)** waste arising from local clean-up activities carried on by community or environmental groups, where such activity is approved in advance by the relevant local authority for the purposes of exemption from the levy and which has undergone a separation process to remove material suitable for recycling or recovery; **(f)** residues from filtration during the extrusion of recycled polymeric material; **(g)** waste arising from a process which meets the energy efficiency threshold specified in paragraph R1 of the Fourth Schedule to the Act; **(h)** dredge spoil from inland waterways and harbours; and **(i)** waste repatriated from Northern Ireland under agreement between the Minister and the relevant Northern Ireland Minister."	**(i)** non-greenfield soil and stone as defined in Regulation 2; **(j)** waste which arises from or is used for the purposes of remediating a closed authorised or unauthorised landfill; **(k)** and any other waste where treatment is mandated by the relevant local authorities, the agency or is required by law.
Levy Return Form Name:	2025 Landfill Levy Return Form	2025 Waste Recovery Levy Domestic Return Form
Reporting Frequency:	Monthly	Quarterly
Audit Frequency:	2 months	2 quarters