Guidance for Industry in relation to the Application of the Waste Recovery and Landfill Levy

September 2025

LGMA
Local Government Management Agency

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Local Government Ireland

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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 Guidance 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 Guidance Document and the Frequently Asked Questions publication 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.

1.0 Table of Contents

2.0 Glossary of Terms

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
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
WFP	Waste Facility Permit
WRL	Waste Recovery Levy

3.0 Introduction & Scope

The objective of the Landfill Levy (LL) and Waste Recovery Levy (WRL) is to encourage higher value waste management practices by moving material management up the waste hierarchy[1] from waste recovery to more recycling and re-use practices, encouraging greater efforts to segregate waste at source.

The purpose of this guidance document is to:

- provide the legislative background and key policy actions relative to the LL and WRL,
- provide best practice advice with a particular focus on Construction & Demolition (C&D) waste - and how these levies are lodged into the Department of Climate, Energy and the Environment's (DCEE) Circular Economy (CE) Fund.

This guidance will be reviewed as required based on feedback received.

Alongside this, there will also be ongoing work to develop and compile a 'live' set of Frequently Asked Questions (FAQ) based on the Regulations behind the Landfill Levy and Waste Recovery Levy.

4.0 Industry Clarification

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

In conjunction with the appropriate Regulations listed hereunder, please consult the guidance document and FAQ 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

5.0 Legal Framework & Policy Updates

The first levy on the disposal of waste going to landfill was introduced by the DCEE in 2002 under S.I. No. 86/2002 Waste Management (Landfill Levy) Regulations 2002, with the intention of diverting reusable, recyclable and recoverable material away from landfill. These Regulations were redrafted in 2015 under S.I. No. 189/2015 (Waste Management (Landfill Levy) Regulations 2015 and there have been subsequent amendments to these Regulations

[1] Revised Acts S21A Waste Hierarchy

since 2015.

In September 2020 DCEE published the Waste Action Plan for a Circular Economy: Ireland's National Waste Policy 2020-2025. The Waste Action Plan for a Circular Economy (WAPCE) is Ireland's roadmap for waste planning and management and shifts focus from waste disposal to resource preservation through the creation of a CE.

In August 2023 DCEE introduced S.I. 406/2023 – Circular Economy (Waste Recovery Levy) Regulations 2023 and a waste recovery levy of €10 per tonne. The waste recovery levy initially only applied to incineration and co-incineration of municipal waste, recovery of municipal waste at municipal waste landfills, gasification or pyrolysis of municipal waste and the exportation of municipal waste for the aforementioned recovery treatment types. These Regulations were subsequently amended by S.I. 652/2023 - Circular Economy (Waste Recovery Levy) (Amendment) Regulations 2023 in December 2023.

In September 2024, following a consultation process with all relevant stakeholders - including the construction sector, waste sector, and regulatory sector - the existing Waste Recovery Levy Regulations and Landfill Levy Regulations were amended to phase out the levy exemptions for C&D waste. The purpose of removing the exemption for C&D waste is to reduce the amount of C&D waste currently sent for disposal or low-value waste recovery (e.g., via backfilling) and instead incentivise material reuse.

6.0 Alternative Material Pathway

The Environmental Protection Agency (EPA) has introduced measures to support the transition from waste recovery to material reuse by introducing National By-Product (Regulation 27[2]) Criteria[3] and End-of-Waste (EoW) (Regulation 28[4]) Criteria[5] for construction material. These criteria allow for salvageable C&D material to be treated as a resource rather than a waste, which has a clear economic value to operators. Therefore, materials which meet By-Product or EoW Criteria would not be considered a waste or subject to either levy. More information on the By-Product and EoW criteria Criteria can be found on the EPA website.

7.0 Waste Recovery Levy Exemption Removal Timelines

In instances where By-Product or EoW Criteria are not met, Waste Facility Permit (WFP), Certificate of Registration (CoR) and Licence holders[6] will be required to charge a levy of €10

[2] Regulation 27 of the European Union (Waste Directive) Regulations 2011-2020
[3] National By-Product No. BP-N002/2024
[4] Regulation 28 of the European Union (Waste Directive) Regulations 2011-2020
[5] End-of-Waste No. EoW-N001/2023
[6] **The collection of levies payable for waste disposed of, or recovered at CoR sites, WFP sites and EPA**

per tonne on C&D waste recovered (excluding interim processing facilities and recycling operations). Please note that the levy is ONLY applied at the facilities where final recovery takes place e.g. backfilling.

Since the introduction of amendments in September 2024, a €10 per tonne levy is already payable on:

1) the disposal of C&D waste at landfills for site engineering and restoration purposes and
2) the recovery of C&D waste at incinerators, co-incinerators and exportation of same.

All mixed unsegregated waste loads accepted for recovery would be leviable. However, if the waste is segregated, the levy will not apply to the exempted amount as per the timeline outlined in the below table.

Timeline for Removing Waste Recovery Levy Exemptions for C&D Waste (Domestic and Exported)

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 licensed 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.*

Please note that an exemption for non-greenfield (brownfield) soil and stone[7] 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*'[8] and their '*Guidance on Waste Acceptance Criteria at Authorised Soil Recovery Facilities*'[9] may aid in this regard.

8.0 Steps to collect the Landfill Levy and Waste Recovery Levy

Returns are required monthly for the landfill levy and quarterly for the recovery levy. The differences between the two levies are summarised in Annex 1.

Licensed sites are the responsibility of the LAs

7 Soil and stone that is from previously developed land and/or is contaminated

8 Best practice guidelines for the preparation of resource & waste management plans for construction & demolition projects

9 Guidance on waste acceptance criteria at authorised soil recovery facilities

Please note that steps pertaining to the levy collection for the export of waste for recovery are not covered by this guidance as this is managed by the National Transfrontier Shipments Office (NTFSO). Waste sent for export that is subject to the recovery levy is captured in the levy return by the NTFSO[10].

General Steps undertaken by local authorities to collect the Landfill and Recovery Levy

The following general steps will be undertaken every month / quarterly by the local authority to collect the landfill and recovery levy:

- Local Authority to identify a secure file sharing system that can be issued to the private operators for the purpose of securely seeking and receiving the relevant information for the purpose of collecting the landfill/recovery levy. Where possible/required a short guide will be provided on the secure file system which may include how to use any secure file system that is identified.

- Every month/quarter the secure file link will be issued to the private operator

Secure file link is issued to private operator. All relevant documents will be signed by an "accountable person".[11]

Municipal Solid Waste Landfills

For municipal waste landfills the operator uploads supporting documentation, including but not limited to, AT4 Certs, Levy Exemption Certs, Landfill Levy Reports, and the monthly Landfill Levy return which is then completed by the Local Authority.

Municipal landfill operators shall also upload recovery levy reports for waste recovered at such landfills that is subject to the recovery levy of €10/tonne.

Other Private Operators

Private operators subject to the recovery levy at a waste incineration plant, waste co-incineration plant, gasification or pyrolysis plant and those private operators falling within the scope of the levy from the 1st January 2025, 1st September 2025 and 1st March 2026 shall upload recovery levy reports for waste recovered at these facilities that is subject to €10/tonne.

[10] Quarterly returns for waste exported for recovery are to be submitted within 42 days after the end of each accounting period in line with international reporting timelines.

[11] "accountable person" in the Waste Management (Landfill Levy) Regulations 2015 means the person by whom the levy is payable in respect of a landfill, in accordance with section 73(5) of the Act and Regulation 5; "accountable person" in the Circular Economy (Waste Recovery) Regulations 2024 means the person by whom the levy is payable in respect of a landfill, in accordance with section 73(5) of the Act and Regulation 4;

Such reports shall include details of waste accepted at these facilities that are determined by the operator to be exempt from the recovery levy as set out in Regulation 5 (1) of the Circular Economy (Waste Recovery Levy) Regulations 2024.

In order to facilitate the collection of the correct levy amount payable and to reduce incidents of overpayment or underpayment by the operator, a system of recording accepted waste tonnages for recovery, including levy exempt tonnages e.g., non-greenfield (brownfield) soil and stone is recommended.

Other Aspects

Interest arising from Non-Payment of the Landfill Levy or the Waste Recovery levy.
Regulation 11 of the Waste Management (Landfill Levy) Regulations 2015 and Regulation 10 of the Circular Economy (Waste Recovery) Regulations 2024 sets out details as regards to interest arising from late or non-payment of the levy.

Estimation in the case of non-payment or in the case of underpayment
Regulation 14 and 15 of the Waste Management (Landfill Levy) Regulations 2015 sets out details as regards to estimation in the case of non-payment or underpayment.
Regulations 13 and 14 of the Circular Economy (Waste Recovery) Regulations 2024 sets out details as regards to estimation in the case of non-payment or underpayment.

Recovery of the levy which is due and payable
Regulation 16 of the Waste Management (Landfill Levy) Regulations 2015 and Regulation 15 of the Circular Economy (Waste Recovery) Regulations 2024 sets out details as regards to the recovery of the landfill levy or recovery levy by the relevant local authority from the person concerned as a simple contract debt in any court of competent jurisdiction.

Audit of Relevant Waste Disposal/Waste Recovery Activities
Regulation 13 of the Waste Management (Landfill Levy) Regulations 2015 and Regulation 12 of the Circular Economy (Waste Recovery) Regulations 2024 sets out details as regards to auditing requirements to ensure regulatory compliance.

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

	Landfill Levy	Waste Recovery Levy
Levy Rate:	€85/tonne[12]	€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;

[12] 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