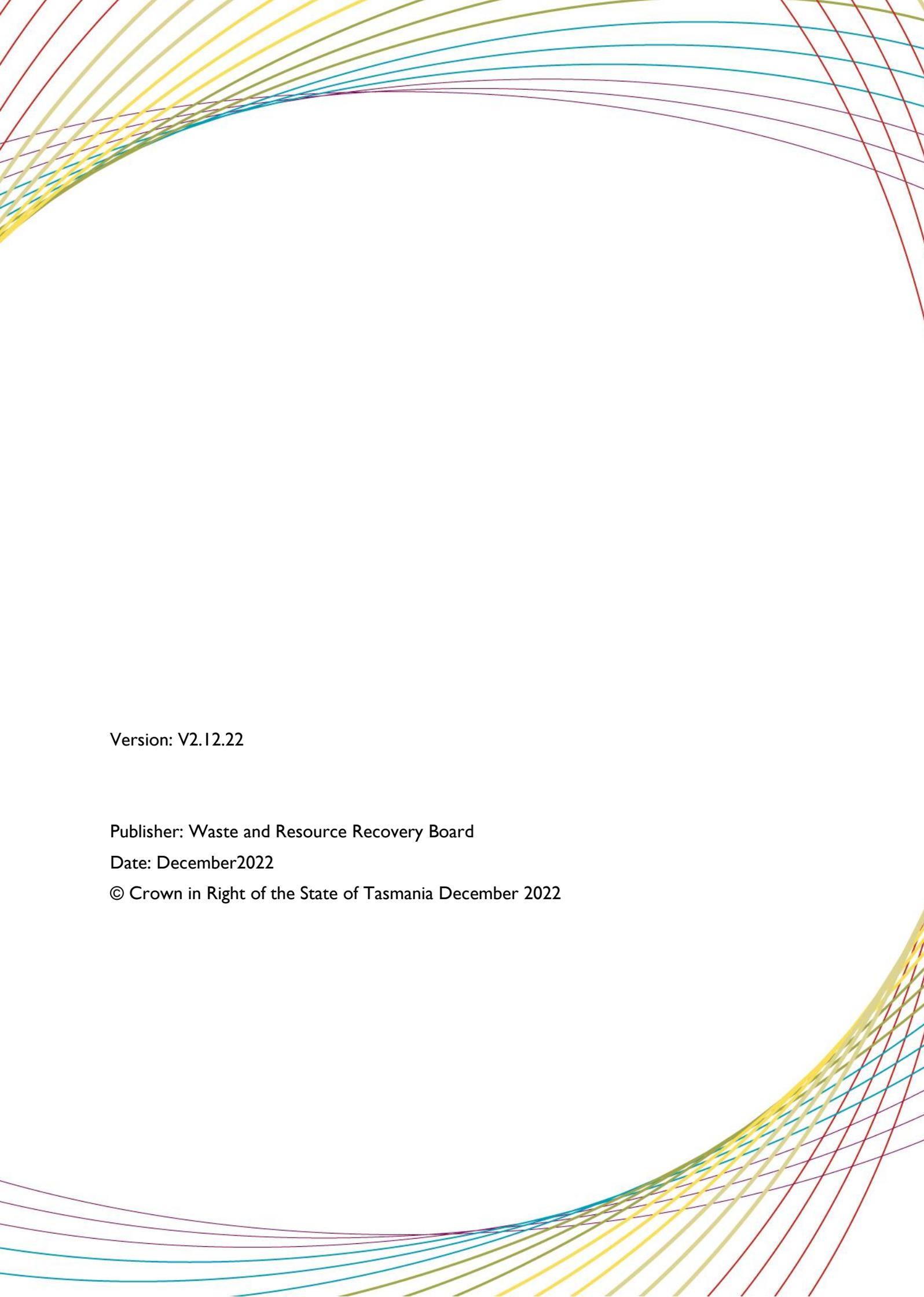


Charitable Recycler Rebate Program Guidelines

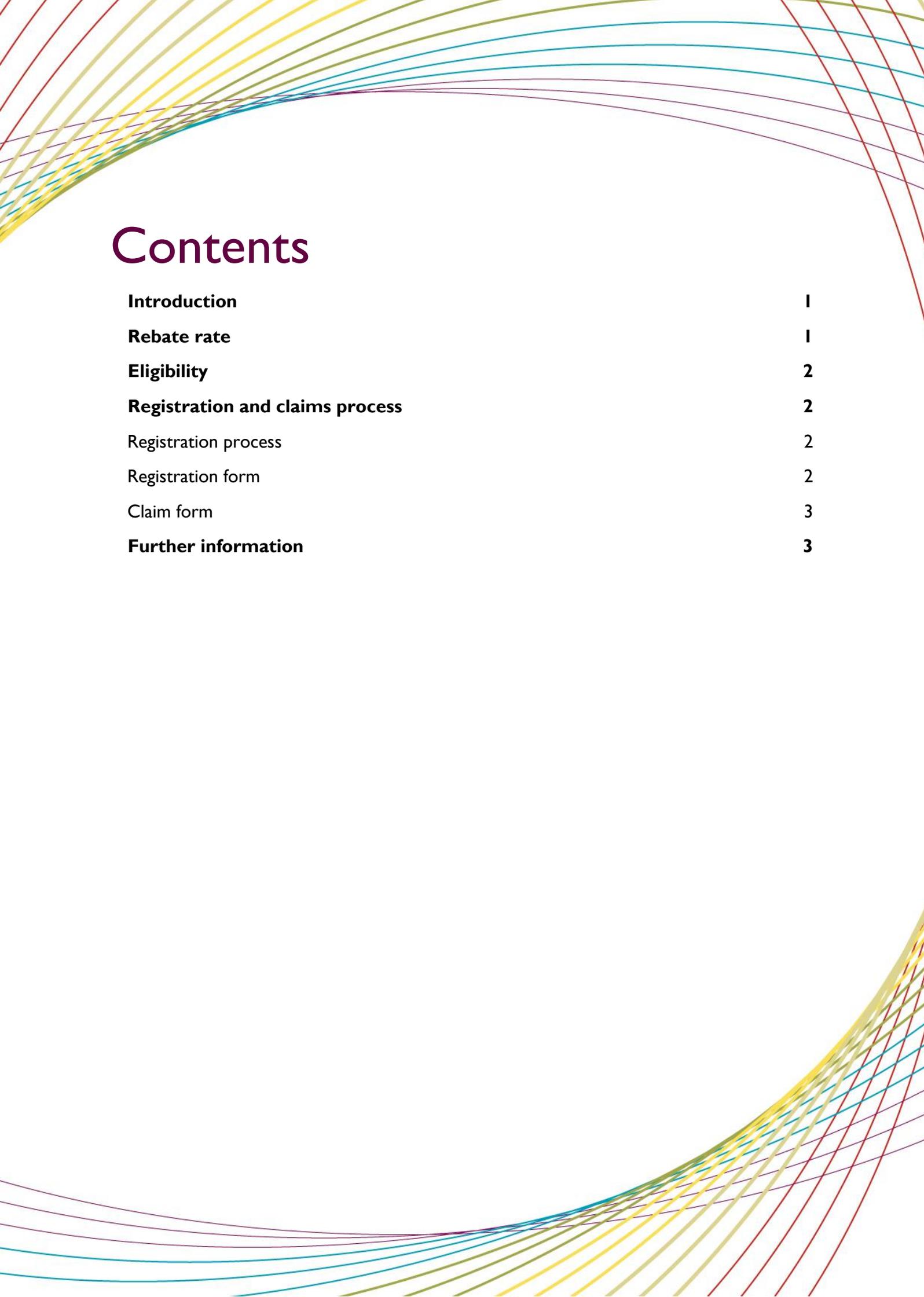


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Introduction

The *Waste and Resource Recovery Act 2022* (the Act) introduced a state-wide landfill levy in Tasmania to encourage the diversion of waste from landfill and increase the recovery of resources from waste. The levy is separate to existing service fees charged by landfill operators and will be applied as a fixed rate per tonne of waste received.

The Act also established the Tasmanian Waste and Resource Recovery Board (the Board). The role of the Board includes to administer grants programs with the funds raised from the levy, and to provide strategic review and planning for waste management practices in Tasmania.

Charitable recyclers are charitable organisations that collect, sell or repurpose donated goods to achieve social outcomes. A proportion of the materials received by charitable recyclers is comprised of unusable donations that cannot be recycled or repurposed, as well as illegally disposed of rubbish. These items are disposed to landfill by charitable recyclers, which increases operational costs and diverts funds away from the organisation's charitable objectives. In the absence of any financial relief, these costs would become increasingly burdensome with the introduction of the levy.

To mitigate costs incurred by the introduction of the landfill levy on charitable recyclers, the Board is required to administer an assistance program. The Charitable Recycler Rebate Program (the Program) will provide a rebate to charitable recyclers for levy costs incurred in disposal of material to landfill.

This document defines the parameters and processes of the Program, including the rebate rate, eligibility requirements, and registration and claim processes.

Rebate rate

The Act and the *Waste and Resource Recovery Regulations 2022* prescribe the waste levy amount and date of commencement. The levy will be applied in staged increments over four years, to allow time for businesses and local government to plan and budget for the changes. The expected timing and rates¹ of the levy are expected to be:

- Commence on 1 July 2022 at \$20 per tonne of waste received at landfill;
- Increase to \$40 per tonne on 1 July 2024;

¹ Note that values are expressed as 'fee units' in the Act and Regulations. The approximate whole-dollar values are used here for convenience.

- Increase to \$60 per tonne on 1 July 2026.

The Board has responsibility for setting the rebate rate for charitable recyclers in relation to the waste levy. The Board has determined that approved charitable recyclers will receive a rebate of 100% of the levy, in line with Ministerial Directives, from commencement of the levy.

Eligibility

Eligible applicants for the Program are charitable organisations that recycle, repurpose or resell donated goods. The Act defines a 'charitable recycler' as an organisation that:

- has satisfied the Board that it is established solely for charitable purposes and not for profit or gain; and
- operates a program for the recycling of matter or that collects public donations for repurposing or reselling; and
- is authorised or approved under section 5 of the *Collections for Charities Act 2001* by the Commissioner within the meaning of that Act; and
- is a deductible gift recipient within the meaning of the *Income Tax Assessment Act 1997* of the Commonwealth;

The Board will assess all applications for registration as an approved charitable recycler in relation to these eligibility criteria.

Registration and claims process

Registration process

Organisations can apply to become approved charitable recyclers by completing the registration form and submitting to the Board for assessment, along with any required documentation. Once registered, charitable recyclers must notify the Board of any change in circumstances that may affect their eligibility as an approved charitable recycler.

The Board will assess all applications for registration as an approved charitable recycler within a period of 30 days.

The Board will also maintain a register of approved charitable recyclers.

Registration form

The application for registration is to be on the approved Registration Form and must include the following information:

- organisation name and contact details;
- organisation purpose;
- evidence that the organisation is authorised or approved under section 5 of the *Collections for Charities Act 2001*;
- evidence that the organisation is a deductible gift recipient within the meaning of the *Income Tax Assessment Act 1997* of the Commonwealth;
- demonstration that the organisation was established solely for charitable purposes and not for profit; and
- demonstration that the organisation operates a program for the recycling of matter or that collects public donations for repurposing or reselling;

For organisations that are members of Charitable Recycling Australia (CRA), a streamlined registration process is available. Members can register by providing evidence of their CRA membership, along with evidence that the organisation is authorised or approved under section 5 of the *Collections for Charities Act 2001* by the Commissioner within the meaning of that Act.

Claim form

Approved charitable recyclers can claim a rebate under the Program by completing and submitting a quarterly claim on the approved Claim Form.

Charitable recyclers are required to provide documentation of levy costs. Where waste is self-transported by the charitable recycler to a landfill facility, this will be represented by a tax invoice indicating the levy amount charged.

Where charitable recyclers engage a contractor to transport waste to landfill on their behalf, an invoice from the contractor for the amount of waste carried to the landfill facility will be required.

Once submitted, claims will be assessed, email notification of the outcome sent to the submitting charitable recycler, and funds transferred equal to the amount of the verified claim. All claims will be processed within a period of 30 days, provided all necessary documentation has been supplied.

Further information

For further information on the Program, please contact enquiries@wrr.tas.gov.au



Tasmanian
Government

Waste and Resource Recovery Board

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