Tasmanian Waste & Resource Recovery Board

Public Authority Landfill Levy Support Program

August 2026 (Version 2)

Table of Contents

Introduction 3
Support program scope 3
Public authorities 3
Definition of illegally dumped material 4
Activities in scope 4
Support program timeframe 5
Rate of support 5
Eligibility 5
Claims process 6
Further information 6

Front Cover Image: NRE Tas

Author & Publisher: Tasmanian Waste and Resource Recovery Board

Date: August 2026

© Crown in Right of the State of Tasmania

Introduction

The 21 July 2022 Ministerial Direction[1] to the Tasmanian Waste and Resource Recovery Board (the Board) required the development of a program to assist public authorities deal with the impact of the landfill levy on their dumping and litter management activities:

> *1.4 Assistance Program for Public Authorities: Dumping and Littering*
>
> *The Board will develop and implement an Assistance Program as per s 12(2)(1) of the Act, which ensures those public authorities which collect and dispose of illegally dumped or littered materials are able to claim a I00 per cent rebate on the levy component when those materials are landfilled. The Assistance Program should also include litter and illegally dumped waste which is collected from public land as part of an organised community clean up.*

The issue arose as significant during consultation on the draft Waste and Resource Recovery Bill in 2021. Supporting information released at the time by the then Department of Primary Industries, Parks Water and Environment recognised that public authorities would bear an additional burden from the introduction of the levy when disposing of illegally dumped material that they had collected as a public and environmental good activity. The examples given included collecting dumped car bodies or retrieving dumped household goods from bush environments.

This opt-in Interim Public Authority Landfill Levy Support Program is designed to support public authorities cover the additional cost burden due to the landfill levy of disposing of illegally dumped or littered material collected during the course of their operations.

Support program scope

Public authorities

This support program is for Tasmanian public authorities that manage public or Crown lands. This includes all Tasmanian local governments and relevant authorities established under the *Local Government Act 1993*, and State Government Departments, Authorities[2], Government Business Enterprises and State-owned

[1] Available at https://wrr.tas.gov.au/legislation.

[2] State Government Departments and Authorities are defined in Schedule 1 of the State Service Act 2000 https://www.legislation.tas.gov.au/view/html/inforce/current/act-2000-085#JS1@EN

Companies[3] (e.g. the Parks and Wildlife Service, Sustainable Timber Tasmania, Wellington Park Management Trust, Port Arthur Historic Site Management Authority, Tasmanian Railway, Tasmanian Networks and Hydro Tasmania).

The program is not specifically designed for community or "care" groups undertaking clean-up activities. However, such activities will be covered when they are undertaken in collaboration with the relevant local public authority and the public authority coordinates the disposal of the material. The rebate on the landfill levy paid will be provided to the appropriate public authority.

Definition of illegally dumped material

Illegal dumping and littering describes a spectrum of the illegal disposal of material; dumping being the larger end, and littering being the smaller end. There is also a gradation into general clean-up activities undertaken by public authorities (e.g. parks and street verges) where the material may not necessarily be illegally disposed, but rather just an accidental escape.

Activities in scope

The July 2022 Ministerial Direction requires the Board to provide a rebate of 100% of the landfill levy component when the illegally dumped or littered materials that have been collected are landfilled.

The activities that will be typically covered by this support program will include:

- collections of dumped material such as car bodies, whitegoods, or household rubbish from bushland or waterways;
- street-sweeping operations;
- stormwater trap cleaning;
- community or "care" group clean up activities (regular or *ad hoc*) where disposal is undertaken by the public authority.

It is noted that material taken to a waste transfer station does not incur the landfill levy at that point, but rather it is the residual waste taken from the transfer station to landfill that incurs the landfill levy. This mechanism encourages the recovery of useful material from all waste streams, which is a foundation principle of the *Waste and Resource Recovery Act 2022*.

The Board's Public Authority Landfill Levy Support Program is not intended to address wider issues of discouraging illegal dumping or littering. Other programs will provide such support. For example, the *Waste and Resource Recovery Regulations 2022* prescribe a specific payment to the Environment Protection Authority (EPA) for improving compliance activities to address illegal dumping. The EPA also manages

[3] A list of Government Business Enterprises and State-owned Companies is maintained at https://www.treasury.tas.gov.au/government-businesses/tasmanian-government-businesses

the Report Rubbish online reporting tool, which is designed to help identify hotspots of dumping, so that further action can be taken.

The Board's Public Authority Landfill Levy Support Program will not cover the disposal of material from specific large pollution events, where those situations are already covered by statutory cost recovery arrangements or other specific retrospective cost recovery arrangements. These situations are likely to be managed through relevant cost recovery provisions of the *Environmental Management and Pollution Control Act 1994*, and the *Marine-related Incidents (MARPOL Implementation) Act 2020*.

Likewise the support program will not cover the disposal to landfill of material that is subject to exclusion by a Ministerial Order under section 6 of the *Waste and Resource Recovery Act 2022*, or as prescribed through Regulation, as no landfill levy has been paid on that material.

Support program timeframe

THE INTERIM PROGRAM WILL CONTINUE TO BE RUN TILL 31 DECEMBER 2026, WITH CLAIMS ACCEPTED FOR WASTE DISPOSED OF FROM 1 JULY 2023.

In early 2027, the Board will establish whether the Public Authority Levy Support Program is effectively meeting the needs of authorities and the objectives established in the Ministerial Direction.

Rate of support

The Board's Public Authority Landfill Levy Support Program will provide a rebate payment of the full amount of levy paid. The *Waste and Resource Recovery Act 2022* and its Regulations prescribe the waste levy amount and date of commencement. As of 1 July 2026, the levy is 36 fee units. The fee unit for 2026/27 is prescribed at $1.96, which means that the landfill levy amount will be $70.56 per tonne for that financial year.

Further information of Fee Units is available from the Treasury and Finance website (https://www.treasury.tas.gov.au/economy/economic-policy-and-reform/fee-units).

Eligibility

To be eligible for support through this program, an organisation must be a public authority as outlined in the section *Support program scope* above. The organisation must also hold a valid Australian Business Registration Number and suitable bank account, to allow rebates to be paid electronically.

Claims process

The Board will accept claims back to 1 July 2023 on a monthly, quarterly, bi-annually, or annually from public authorities that specify on a load-by-load basis the amount (weight) of material disposed to landfill, the type of material, and the amount of landfill levy paid. Details of categorising material types, and converting volumetric measures to weights, are available in guidelines[4] developed by NRE Tasmania.

A summary sheet is available from the Board to assist, which must be supported by suitable evidence for each load-claim made.

Note the comments made in the section *Activities in Scope* regarding a report provided by the landfill operator for waste disposed from regular activities such as street sweeping or litter trap cleaning. A report such as this clearly identifying the source authority, the amount of waste disposed, and the levy paid is appropriate evidence to accompany the claim form summary sheet.

Further information

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

[4] Available from https://nre.tas.gov.au/environment/waste-and-resource-recovery/landfill-levy-data-recording-and-reporting

Tasmania – a place where *nothing is wasted*

Tasmanian Government

Prepared by the Tasmanian Waste and Resource Recovery Board

The Tasmanian Waste and Resource Recovery Board is established under the *Waste and Resource Recovery Act 2022*