*Waste Reduction and Recycling Act 2011*

Annual Reporting – On-site Operational Purpose Exemption

This guideline is to be used when generating the annual report that is a condition of an approval of waste as exempt waste – on-site operational purpose, which has been granted under the Waste Reduction and Recycling Act 2011.

The purpose of this guideline is to provide guidance for operators of levyable waste disposal sites (operators) that hold an approval of waste as exempt waste for on-site operational purpose (exemption approval) for the site and are required as a condition of the approval to provide an annual report.

# Background

Operators may hold a current exemption approval to use waste for on-site operational purpose(s).

Under the conditions of their approval, operators must retain records and submit an annual report on the exempt waste/s received and used.

The annual report must be submitted to the Department of Environment, Science and Innovation (the department) by 30 November each year for the previous financial year.

# Reporting guidelines

Below is a description of the information operators are to provide in their annual report. A template to assist with the reporting is provided on the department’s website**, ‘**[**On-site Operational Purpose Reporting Table’**](https://www.qld.gov.au/environment/pollution/management/waste/recovery/disposal-levy/applications)**.**

## Site description

* Location of the waste disposal site and QWDS site location code.
* On-site operational purpose exemption code (found on the certificate).
* A brief description of the operations occurring at the site (e.g. waste disposal, new cell construction, current cell/s operation, old cell/s rehabilitation, recycling/recovery/reprocessing operations) and specific project identification (such as landfill cell number).
* Any other information the operator considers necessary to describe their site and its operations.

## On-site operational purpose works and exempt waste/s

### Details of the exempt waste/s received at the waste disposal site in the previous financial year

* For this section, exempt wastes are limited only to those that are exempt by definition under section 26 of the *Waste Reduction and Recycling Act 2011* (the Act):
	+ Lawfully managed and transported asbestos.
	+ Dredge spoil.
	+ Drinking water treatment process residuals.
	+ Power station fly ash.
	+ Illegal dumping or littering waste.
	+ Waste water – irrigation and general water use.
	+ Waste water – livestock drinking water.
* Detail the type and amount (in tonnes) of the exempt waste/s received at the waste disposal site.
* Provide supporting documentation that supports these tonnage amounts, such as data records, dockets, or documentation received by the transporter or delivery person.

### Details of the on-site operational purpose/s conducted in the previous financial year and the use of exempt waste/s

* For this section, exempt wastes include both wastes exempt by definition under section 26 of the Act (listed above) and wastes approved under your exemption approval.
* Provide a detailed description of each of the operational purpose works conducted in the previous financial year (from 1 July to 30 June).
* For each of the operational purpose works carried out, detail the type and amount (in tonnes) of all exempt waste/s used (automatic by definition or approved by application), as well as any calculations used to determine the amounts.

**NOTE:** Section 11A of the Waste Reduction and Recycling Regulation 2023 outlines the department must refuse an exempt waste application for on-site operational purpose, unless satisfied sufficient exempt waste that could be used for the operational purpose is not otherwise likely to be delivered to the site.

**NOTE:** The operator must provide an explanation if sufficient exempt waste is being received at the site but other waste exempt under the approval is used instead for the operational purpose.

**NOTE:** While the exemption approval has been granted, the department may cancel or amend the approval under section 34 of the Act should the necessary information not be provided to the department.

***Example –***

***During the previous financial year, clean earth was received at the waste disposal site. Clean earth is an exempt waste by definition and is suitable for daily cover. However, in the on-site operational purpose exemption application, the operator stated green waste (mulch) would be used for daily cover because clean earth would not be available. Continuing to use green waste for daily cover is not necessary while clean earth is available.***

|  |  |  |
| --- | --- | --- |
| Onsite operational purpose | Tonnes used | Details |
| Waste approved under your exemption | Waste with general exemption | Area (m2) | Depth (m) | Volume (m3) | Conversion factor (t/m3) | Supporting documentation |
| Type | Tonnes | Type | Tonnes |
| Alternative daily cover | Shredded green waste/ mulch | 45.5 | Clean earth | 400 | 1650 | 0.3 | 495 | 0.9 | Attached photos of daily cover process and tip face size from the previous financial year |

#### Supporting information guide – for road and other construction works

The operator should provide the following:

* Plans/photo evidence of the area for which the road construction or construction works were completed, include major features, sedimentation, boundary fences, weighbridges, etc.
* A diagram of the works or road profile.
* Details of the road surface and the depth of each layer of the road profile in centimetres.
* Conversion factor for each layer of the road profile, including any laboratory analysis if applicable.

#### Supporting information guide – for other infrastructure (leachate collection systems, landfill lining, landfill gas collection systems, batter control and stormwater management systems)

The operator should provide the following:

* Plans/photo evidence of the infrastructure, including major features, sedimentation or leachate ponds, boundary fences, weighbridges, etc.
* The surface area that infrastructure was constructed in square metres.
* Conversion factor for each layer of materials used (such as drainage aggregate), including any laboratory analysis if applicable.
* A conversion factor of 1.6t/m3 is the standard default value. Laboratory results must be submitted to justify any alternative conversion factors.
* Refer to this webpage for default [conversion factors](http://www.qld.gov.au/environment/pollution/management/waste/recovery/disposal-levy/operators/levy-zone/survey) for common materials.

#### Supporting information guide – for alternative day cover

The operator should provide the following:

* Plans/photo evidence of the daily cover process, including cell measurements, active tip face size and process in which the material is converted to alternative day cover.
* Conversion factor for each layer of materials used (such as mulch), including any laboratory analysis, if applicable.

#### Supporting information guide – for final capping

* The operator should attach a final capping profile, including the depth in centimetres, and hydraulic permeability for each layer in the final cap.
* Refer *to* [*Guideline – Landfill siting, design, operation and rehabilitation*](https://environment.des.qld.gov.au/__data/assets/pdf_file/0026/88433/pr-gl-landfill-siting.pdf)

#### Supporting information guide – general

* Supporting information for each operational purpose should be included as an appendix (e.g. calculations for all materials being claimed for ‘Road construction or other construction works’ should be included as an Appendix 1, for other infrastructure Appendix 2, etc).

## Authorisation of the report

The report should be authorised, by signature, by a person authorised to sign on behalf of the operator. If you have provided false or misleading information you may be liable for prosecution under the Act. The following words should be stated on the report to complete the authorisation.

* I submit this report as part of the condition of an approval of waste as exempt waste – on-site operational purpose.
* I do solemnly and sincerely declare that the information provided is true and correct to the best of my knowledge.
* I understand that it is an offence under sections 265 and 265A of the *Waste Reduction and Recycling Act 2011* to give the chief executive information, or a document containing information that I know to be false, misleading or incomplete in a material particular.
* I understand that all information supplied on or with this report may be disclosed publicly in accordance with the *Right to Information Act 2009* and the *Evidence Act 1977.*

An example of how the report can be authorised is on the reporting template provided on the department’s website.

# Further information

Legislative requirements relating to the waste levy under the *Waste Reduction and Recycling Act 2011* areavailable via the [Queensland Legislation website](https://www.legislation.qld.gov.au).

Submission of the annual report must be sent to wastelevyapps@des.qld.gov.au before 30 November each year. Failure to submit a report may result in the department taking further actions under the Act, for instance amending or cancelling your approval of waste as exempt waste for on-site operational purpose.

# Human Rights Compatibility

The department is committed to respecting, protecting and promoting human rights. Under the *Human Rights Act 2019*, the department has an obligation to act and make decisions in a way that is compatible with human rights and, when making a decision, to give proper consideration to human rights. When acting or making a decision under this operational policy, officers must comply with that obligation (refer to [Comply with Human Rights Act).](https://www.forgov.qld.gov.au/humanrights)

# 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, Science and Innovation should satisfy themselves independently and by consulting their own professional advisors before embarking on any proposed course of action.

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**Version history**

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| **Version** | **Date** | **Description of changes** |
| 1.00 | 12 June 2020  | Original publication  |
| 1.01 | 14 October 2021 | Reviewed and updated with minor changes |
| 1.02 | 19 March 2024 | Minor changes |