



STATUTORY INSTRUMENTS.

**S.I. No. 189 of 2015**



WASTE MANAGEMENT (LANDFILL LEVY) REGULATIONS 2015

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SCHEDULE 1

CALCULATION OF WEIGHT OF WASTE IN THE ABSENCE OF A  
WEIGHBRIDGE

S.I. No. 189 of 2015

WASTE MANAGEMENT (LANDFILL LEVY) REGULATIONS 2015

I, ALAN KELLY, Minister for the Environment, Community and Local Government, in exercise of the powers conferred on me by sections 7, 18(3) and 73 of the Waste Management Act 1996 (No. 10 of 1996), hereby make the following regulations:

*Citation*

1. These Regulations may be cited as the Waste Management (Landfill Levy) Regulations 2015.

*Commencement*

2. These Regulations shall come into operation on 1 June 2015.

*Interpretation*

3. (1) In these Regulations, any reference to a Regulation or Schedule that is not otherwise identified, is a reference to a Regulation or Schedule of these Regulations.

(2) In these Regulations, any reference to a paragraph or subparagraph that is not otherwise identified, is a reference to the paragraph or subparagraph of the provision in which the reference occurs.

(3) In these Regulations—

“Regulations of 2011” means the Waste Management (Landfill Levy) Regulations 2011 (S.I. No. 434 of 2011).

“Act of 1992” means the Environmental Protection Agency Act 1992 (No. 7 of 1992) and any amendments thereto;

“accountable person” 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;

“accounting period” means each period of one calendar month commencing on 1 June 2015;

“Act” means the Waste Management Act 1996 (No. 10 of 1996) and any amendments thereto;

“Agency” means the Environmental Protection Agency established under Part II of the Environmental Protection Agency Act 1992 (No. 7 of 1992);

“auditor” for the purposes of Regulation 12, includes a body corporate;

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 15th May, 2015.*

“authorised landfill” means a landfill subject to a waste licence;

“closed landfill” means a landfill operated by a local authority for the recovery or disposal of waste without a waste licence on any date between 15 July 1977 and 27 March 1997 (i.e. prior to the entry into force of the Waste Management (Licensing) Regulations, 1997 (S.I. No. 133 of 1997));

“Environment Fund” has the meaning assigned to it by section 74 of the Act;

“landfill” has the meaning assigned to it by Section 5 of the Act;

“Local Government Auditor” means an auditor appointed by the Minister under the Local Government Act 2001, to carry out, or to assist in the carrying out of, audits of the accounts of local authorities or other bodies;

“relevant local authority” means, in relation to a waste disposal activity which is subject to the levy, the local authority in whose functional area the activity concerned is carried on;

“Recycling” for the purpose of these Regulations is as defined in Section 5 of the Act;

“Stabilised waste” for the purpose of Regulation 6 means waste the decomposition properties of which have been reduced to such an extent that offensive odours are minimised and that either:

- (a) In the case of waste deposited before 1 January 2016 the Respiration Activity after four days (AT4) is below 10 mg O<sub>2</sub>/g dry matter; or
- (b) In the case of waste deposited after 1 January 2016, the Respiration Activity after four days (AT4) is below 7 mg O<sub>2</sub>/g dry matter.

“unauthorised landfill” means a landfill without a waste licence;

“waste from cleansing activities” means waste from street sweepings and the contents of municipal bins;

“waste disposal activity” has the meaning assigned to it by Section 4 of the Act;

“waste licence” means a licence under Part V of the Act or under Part IV of the Act of 1992.

#### *Imposition of a landfill levy*

4. (1) Subject to Regulation 6, from 1 June 2015, there shall be chargeable, leviable and payable a levy (which shall be known as a “landfill levy” and is in these Regulations referred to as “the levy”) in respect of the disposal of waste at a landfill by means of a waste disposal activity referred to in paragraph D1 or D5 of the Third Schedule to the Act.

(2) The amount of the levy for all wastes shall be €75 for each tonne of waste disposed of at a landfill.

*Liability for payment of the levy*

5. For the purpose of section 73(5) of the Act, the levy shall be payable—
- (a) in the case of an authorised landfill, by the holder of the said waste licence;
  - (b) in the case of a waste disposal activity at a facility which is deemed not to contravene the provisions of Part V of the Act by virtue of compliance with the requirements of section 39(3) of the Act, by the applicant for the relevant waste licence; or
  - (c) in the case of an unauthorised landfill by the person who carried on or is carrying on the waste disposal activity or, where that person does not for whatever reason discharge the levy liability or, in the event that responsibility for the waste disposal activity cannot be imputed to any person or corporate body, by the owner of the unauthorised landfill concerned.

*Exemptions from the Landfill Levy*

6. (1) Regulation 4 shall not apply in respect of the disposal to an authorised landfill, of the following—

- (a) non-hazardous waste from construction and demolition activity, comprising concrete, bricks, tiles, road planings or other such similar materials, with a particle size of 150mm or less, which is used for landfill site engineering, restoration or remediation purposes;
- (b) non-hazardous waste, predominantly originating from construction and demolition activity, comprising concrete, bricks, tiles, road planings or other such similar materials, with a particle size of 10mm or less, which,
  - (i) contains a maximum of 5% by weight of gypsum, and
  - (ii) displays a proven respiration activity after four days (AT4) of
    - (A) less than 10mgO<sub>2</sub>/g dry matter, or equivalent until 1 January 2016; and
    - (B) less than 7 mg O<sub>2</sub>/g dry matter thereafter.
- (c) excavation spoil comprising clay, sand, gravel or stone, which is used for landfill site engineering, restoration or remediation purposes;
- (d) stabilised waste arising from the composting 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;

- (e) 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;
  - (f) 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;
  - (g) waste which has been deposited in a closed landfill but is, for the purpose of preventing environmental pollution, subsequently removed by or on behalf of a local authority or the Agency for disposal in work associated with the remediation of a closed landfill;
  - (h) 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;
  - (i) residues from filtration during the extrusion of recycled polymeric material;
  - (j) waste arising from a process which meets the energy efficiency threshold specified in paragraph R1 of the Fourth Schedule to the Act;
  - (k) dredge spoil from inland waterways and harbours; and
  - (l) waste repatriated from Northern Ireland under agreement between the Minister and the relevant Northern Ireland Minister.
- (2) Regulation 4 shall not apply in respect of—
- (a) the disposal of waste in a landfill, where such a facility is connected or associated with an activity specified in the First Schedule to the Act of 1992, other than the activity referred to in paragraph 11.5 of the First Schedule (amended by Regulation 23 of the European Union (Industrial Emissions) Regulations 2013 (S.I. No. 138 of 2013)), and is subject to a licence or revised licence granted by the Agency under section 83 of the Act of 1992; and
  - (b) the deposition in a quarry of natural material arising from the excavation of that quarry, where such material is in a chemically unaltered state.

*Determination of levy liability*

7. (1) Subject to paragraph (2), for the purpose of determining the amount of the levy which is payable in the case of an authorised landfill, the weight

of waste disposed of shall be determined by means of a weighbridge at the facility concerned.

(2) In the case of a landfill at which—

(a) there is not a weighbridge, or

(b) a weighbridge is not for the time being capable of operation,

the weight of waste disposed of shall be determined by means of any one of the methods set out in Schedule 1 to these Regulations.

(3) In the case of an unauthorised landfill, the weight of waste disposed of shall be determined by the relevant local authority—

(a) by means of weighing any such waste that is removed from the facility concerned, by or at the direction of the relevant local authority or the Agency, for disposal elsewhere; and

(b) in any other case, by means of such methodology as is from time to time notified in writing to the relevant local authority by the Agency.

(4) In proceedings for the recovery of levy payable under these Regulations or for an offence under these Regulations, it shall be presumed, unless the contrary is proved, that a determination made by a local authority for the purpose of paragraph(3) is in accordance with the methodology approved for that purpose.

(5) An accountable person shall take all reasonable steps to ensure that a weighbridge in an authorised landfill is—

(a) properly maintained and calibrated,

(b) used to quantify the weight of all wastes accepted at the facility for the purpose of disposal; and

(c) in the event of breakdown, repaired as expeditiously as possible.

(6) A relevant local authority may at any time require an accountable person to calibrate a weighbridge in an authorised landfill.

(7) For the purposes of determining levy payable, recording weights, maintaining records and making returns under these Regulations, the accountable person and the local authority, where it is not the accountable person, shall ensure that all weights are denominated in kilograms.

*Payment of levy by an accountable person, other than a local authority*

8. (1) Subject to paragraphs (4) and (5), an accountable person, other than a local authority, shall—

(a) furnish to the relevant local authority a full and true return, in such form as may be specified by that authority, of the amount of the levy which became payable by that person during the said accounting

period, in respect of each landfill concerned, not later than 28 days following the end of an accounting period and

- (b) remit to the said local authority the amount payable, in such form, or by lodgement to such financial account, as shall be specified by that authority so that the amount has been received by the local authority no later than 28 days following the end of the relevant accounting period.

(2) Subject to paragraph (3), a local authority shall, within 14 days of the end of each calendar month—

- (a) pay into the Environment Fund, by means of such lodgement to such financial account as may be specified for the purpose by the Minister, an amount equal to the sum of levy payments received under paragraph (1) during that month, and
- (b) furnish to the Minister a full and true return, in such form as may be specified by the Minister, of the amount of the levy received by the local authority during that month, in respect of each landfill concerned.

(3) 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 under paragraph (1), but any such deductions shall not exceed a total of €50,000, or such other amount as may from time to time be specified in writing by the Minister, in any period of 12 months.

(4) A return for the purposes of subparagraph (1)(a) and (2)(b) shall include, as a minimum, the following information in respect of each landfill concerned—

- (a) the name of the accountable person;
- (b) the location of the landfill(s);
- (c) the accounting period to which the return relates;
- (d) the weight of waste disposed of during the relevant accounting period;
- (e) the weight of such waste disposed of, that is subject to the levy;
- (f) the weight (if any), of such waste disposed of that is considered to be exempt from the levy, under any and each relevant subparagraph of Regulation 6(1);
- (g) the amount of levy payable in respect of the accounting period;
- (h) the amount of levy paid by the accountable person(s) in the accounting period;



- (i) the method by which the amount of levy payable was determined under Regulation 7;
  - (j) in the case of a landfill equipped with a weighbridge, any period or periods in the relevant accounting period during which the said weighbridge was not operational, and the weight of waste disposed of during such period or periods and whether that waste is subject to the levy; and
  - (k) a declaration that the information specified in the return is correct.
- (5) Where an accountable person is—
- (a) a natural person, a return for the purposes of subparagraph (1)(a) shall be signed by that person;
  - (b) a partnership, a return for the purposes of subparagraph (1)(a) shall be signed by one of the partners concerned; or
  - (c) a body corporate, a return for the purposes of subparagraph (1)(a) shall be signed by a director, manager, secretary or other officer of that body corporate.
- (6) By virtue of section 73(5A) of the Act, simple interest, at the rate specified in the Act, shall apply to any levy payment due from an accountable person, other than a local authority, upon expiry of the timeframe set out under paragraph (1).

*Payment of levy by a local authority*

9. (1) Subject to paragraph (2), an accountable person that is a local authority, shall—

- (a) furnish to the Minister a full and true return, in such form as may be specified by the Minister, of the amount of the levy which became payable by that authority during the said accounting period, in respect of each landfill concerned, not later than 28 days following the end of an accounting period, and
  - (b) pay into the Environment Fund, by means of a lodgement to such financial account as shall be specified by the Minister for the purpose, the amount payable, so that the amount has been received in the Environment Fund not later than 28 days following the end of the relevant accounting period.
- (2) A return for the purposes of subparagraph (1)(a) shall include, as a minimum, the information specified in Regulation 8(4) in respect of each landfill concerned.
- (3) By virtue of section 73(5A) of the Act, simple interest, at the rate specified in the Act, shall apply to any levy payment due from a local authority after the timeframe set out under paragraph (1) has elapsed.

*Payment of levy in respect of an unauthorised landfill*

10. (1) A relevant local authority shall, by notice in writing, require a person referred to in Regulation 5(c) to pay such amount of levy as may be determined by that authority to be payable in respect of the waste disposed of at the unauthorised landfill.

(2) A person who receives a notice under paragraph (1) shall, within a period of 4 weeks of the date of the said notice, remit to the said local authority the amount of levy determined to be payable, in such form, or by such lodgement to such financial account, as may be specified by that authority.

(3) For the purpose of funding waste enforcement initiatives, a local authority may deduct and retain up to 80 per cent of the sum of levy payments received under paragraph (2) and shall, as soon as is reasonably possible and within a period not greater than 14 days following the end of each calendar month, pay into the Environment Fund, by means of a lodgement to such financial account as may be specified for the purpose by the Minister, the remaining sum of levy payments received, and furnish to the Minister the following information in respect of each unauthorised landfill concerned—

- (a) the name of the person, persons or body corporate who paid the levy;
- (b) the location of the unauthorised landfill concerned;
- (c) the amount and type of waste disposed of; and
- (d) the method by which the amount of levy payable was determined under Regulation 7.

(4) In proceedings for the recovery of levy payable under these Regulations or for an offence under these Regulations, it shall be presumed, unless the contrary is proved, that waste disposal at an unauthorised landfill was carried out subsequent to 1 June 2002 and the levy recovered shall be calculated using the rate specified in Regulation 4(2) regardless of the date of disposal.

*Interest arising from late or non-payment of the levy*

11. (1) Where levy becomes payable and is not paid, then simple interest on the amount shall be paid by the accountable person liable to pay the levy and such interest shall be calculated from the date on which the levy became payable and at the rate specified in the Act for each day or part of a day during which the amount remains unpaid.

(2) Where an accountable person, other than a local authority, is liable to pay interest in accordance with paragraph (1), that person shall remit the interest amount payable, in such form, or by lodgement to such financial account, as may be specified by the relevant local authority.

(3) Where an accountable person that is a local authority, is liable to pay interest in accordance with paragraph (1), that authority shall remit the interest amount payable to the Environment Fund, in such form, or by lodgement to such financial account, as may be specified by the Minister.

*Records and accounts*

12. (1) An accountable person shall maintain a written record in respect of each vehicle load of waste accepted into a landfill for the purpose of disposal, and such record shall include—

- (a) the date;
- (b) the name of the carrier;
- (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 quantity of the waste; and
- (f) 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.

(2) An accountable person shall maintain a written daily record of the quantity of waste (if any) disposed of which is considered to be exempt from the levy under any and each relevant paragraph of Regulation 6(1).

(3) An accountable person shall retain the records referred to in paragraphs (1) and (2), together with all other documents (in written or electronic form) containing particulars on which the said records are based, for a period of not less than 6 years.

*Audit of relevant waste disposal activities*

13. (1) For the purpose of ensuring compliance with these Regulations, a relevant landfill shall be subject to inspection and audit by, as the case may be, a relevant local authority, a Local Government Auditor or any other auditor appointed by the Minister or a local authority for that purpose.

(2) Without prejudice to paragraph (7), 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 landfill,
- (b) require the production of, inspect and take copies of any records and documents to which Regulation 12 relates and any other records and documents required to be maintained by an accountable person under a relevant waste licence, and
- (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.

(3) An accountable person, and any person employed by an accountable person, shall comply with any requirement under paragraph (2) and furnish all reasonable assistance to such person or persons concerned in the carrying on of their functions under this Regulation.

(4) A waste disposal activity carried on 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 2 accounting periods in each calendar year, or at such greater frequency as may from time to time be specified in writing by the Minister.

(5) A local authority shall furnish to the Minister a report on each inspection and audit carried out by or on behalf of that authority for the purposes of these Regulations.

(6) A local authority shall comply with any direction of the Minister arising from an audit carried out under this Regulation.

(7) An auditor appointed by the Minister or a local authority may be appointed to be an authorised person for the purposes of these Regulations.

*Estimation in the case of non-payment*

14. (1) If an accountable person, other than a local authority, fails to comply with the requirements of Regulation 8(1) or 11(2) in respect of any accounting period or periods, then, without prejudice to any other action that may be taken, the relevant local authority may estimate the amount of levy and interest payable by that accountable person in respect of the said period or periods and serve notice on that person of the amount so estimated.

(2) Where a notice under paragraph (1) is served on an accountable person, the estimated levy and interest shall be recoverable in the like manner and by the like proceedings as if the amount specified in the notice were the amount of levy and interest which the accountable person was liable to pay in respect of the period or periods referred to in the notice.

(3) If, at any time after the service of a notice under paragraph (1), the accountable person concerned makes the return or returns required under Regulation 8(1)(a) and remits the amount of levy and interest payable in respect of the accounting period or periods concerned (if any), together with any costs which may have been incurred in connection with the default, the said notice shall stand discharged.

*Estimation in the case of underpayment*

15. (1) Where a relevant local authority has reason to believe that the total amount of levy and interest payable by an accountable person in relation to any accounting period or periods is greater than the total amount of levy (if any) and interest (if any) paid by that accountable person in relation to the said period or periods, then, without prejudice to any other action which may be taken, the relevant local authority may make an estimate in one sum of the total amount of levy and interest which in its opinion should have been paid in respect

of the accounting period or periods concerned and may serve a notice on the accountable person specifying—

- (a) the total amount of levy and interest so estimated,
- (b) the total amount of levy and interest (if any) paid by the accountable person in respect of the said period or periods, and
- (c) the balance of levy and interest remaining unpaid.

(2) Where notice is served on an accountable person under paragraph (1), that person may, if the specified balance of levy and interest remaining unpaid is considered to be excessive, give notice in writing to the relevant local authority within the period of 21 days from the date of the service of the notice, of the reasons why such payment of the levy and interest would not be appropriate (hereafter referred to as notice of appeal).

(3) On the expiration of the period specified in paragraph (2), if no notice of appeal is received or, if such notice is received, on determination of the appeal by agreement or otherwise, the balance of levy and interest remaining unpaid as specified in the notice or an amended balance of levy and interest as determined in relation to the appeal shall become due and payable, as if the levy and interest were payments which the person was liable to pay in respect of the accounting period during which—

- (a) the period of 14 days from the date of the service of the notice under paragraph (1) expired, or
- (b) the levy and interest was determined by agreement or otherwise, whichever accounting period is the later.

*Recovery of levy which is due and payable*

16. If, following the service of a notice under Regulations 10, 14 or 15, an accountable person does not pay an amount of levy or interest (if any) deemed payable under these Regulations, that amount, in addition to any interest shall be recoverable by the relevant local authority from the person concerned as a simple contract debt in any court of competent jurisdiction.

*Annual Report*

17. (1) A local authority shall, not later than 28 February in each calendar year, prepare and make available to the Minister and the public, a report on the actions of that local authority during the preceding calendar year, for the purpose of these Regulations.

(2) A report for the purpose of paragraph (1) shall be in such form and contain such information as may from time to time be specified by the Minister.

*Restriction on charges for waste collection services*

18. A local authority shall not exercise a power to make a charge for the provision by it of a waste collection or disposal service where such exercise is so as to enable the local authority to recoup, among other costs, amounts paid

by it by way of the levy, in a manner that would result in one or more categories of person paying a disproportionate amount of the total amount of charges a local authority could reasonably be expected to make in respect of the provision of such services, for the purpose of such recoupment.

*Revocation*

19. (1) Subject to paragraph (2), the Regulations of 2011 are revoked.

(2) Notwithstanding the revocation of the Regulations of 2011, those Regulations shall continue to apply to any levy or interest chargeable, leviable, and payable under the Regulations of 2011 immediately before the coming into operation of these Regulations.

## SCHEDULE 1

Regulations 7(2)  
and 12(1)(f).

CALCULATION OF WEIGHT OF WASTE IN THE ABSENCE OF A  
WEIGHBRIDGE

Any of the following 3 methods may be used, in the absence of an operational weighbridge, to calculate the amount of the levy payable:

**1. Maximum permitted weight of container**

- (a) The maximum weight that a lorry, skip, rail wagon, etc. is permitted to carry is recorded and the appropriate rate of levy applied. The weight of the waste is calculated by taking the gross plated weight of the vehicle/container less its tare weight. Partially filled vehicles must be treated as full for the purpose of calculating the amount of levy payable. Paragraph (c) details how to apply the maximum weight method.
- (b) Where this method is used, all waste brought into the landfill must be recorded, showing the identifying number and type of vehicle/container, a description of the waste carried, and the date disposed at the facility. An audit trail or register which records the gross weight, net tare weight and maximum carrying weight for each vehicle/container using the facility concerned for waste disposal must also be established by the accountable person.
- (c) (i) *Maximum carrying capacity of Lorries and Light Goods Vehicles*

The maximum plated weight that the vehicle can carry may be applied, or alternatively the following weights may be applied:

4 axle lorry = 20 tonnes

3 axle lorry = 15 tonnes

2 axle lorry = 10 tonnes

(ii) *Lorries with cranes and buckets*

For a vehicle fitted with a crane or bucket the maximum weight that can be carried is reduced by 2 tonnes:

4 axle lorry with grab = 18 tonnes

3 axle lorry with grab = 13 tonnes

2 axle lorry with grab = 8 tonnes

(iii) *Light goods vehicles/vans/cars*

To determine the weight that can be carried by the vehicle, the unladen weight shown on the manufacturers plate or in the vehicle handbook is deducted from the maximum gross weight of the vehicle, as indicated on the said plate or vehicle handbook, as the case may be.

## **2. Weighing of waste prior to receipt at a landfill**

An accountable person may accept waste that is weighed at a weighbridge facility other than one in the landfill concerned if there is a clear audit trail including a record of weights for each vehicle, container, wagon, etc., and the vehicle concerned goes directly from the weighing facility to the landfill.

In addition to the requirements of Regulation 12, a record of where the waste was weighed, the identifying number and type of vehicle/container and a weighbridge ticket in respect of each consignment must also be maintained.

## **3. Volume to weight conversion**

- (a) To use this method, the cubic capacity of the vehicles (lorry, skip, rail wagon, etc.) that deliver waste to a landfill should be known and these should be used with the categories of waste and the conversion factors in paragraph (c). The maximum cubic capacity of the container should be expressed to the nearest 0.1 cubic metre and weights should be expressed to the nearest 0.1 tonne. If the calculation results in a tonnage that is greater than the legal carrying capacity of the vehicle, the method outlined at 1 above should be used. The levy calculations must be based on the assumption that all containers and vehicles are full regardless of the apparent status of the content.
- (b) In addition to the requirements of Regulation 12, the identifying number and type of vehicle or containers, and the volume of the vehicle/containers must be recorded and evidenced with such further relevant documentation as the haulier is required to maintain or produce under any other Regulations.
- (c) Volume to weight conversion factors—



Waste category	Typical waste types	Cubic metres to tonnes - multiply by:	Cubic yards to tonnes - multiply by:
Inactive or inert waste	Largely water insoluble and non or very slowly biodegradable: e.g. sand, subsoil, concrete, bricks, mineral fibres, fibreglass etc.	1.5	1.15
General industrial waste - non-special, not compacted. (As compaction can significantly increase the density of this category of waste, if compacted wastes are accepted it will be necessary to uplift the conversion factor accordingly)	Paper and plastics.	0.15	0.11
	Card, pallets, plasterboard, canteen waste, sawdust, textiles, leather.	0.4	0.3
	Timber, building and construction wastes, factory waste and sweepings, etc.	0.6	0.46
Household waste - not compacted	Non-special, non-inert wastes from domestic premises, including collected household waste.	1.5	1.15
		0.2	0.15
Household waste - compacted (includes all bulk disposals)	Non-special, non-inert wastes from domestic premises, including collected household waste.	0.4	0.30
Commercial waste - not compacted. (As compaction can significantly increase the density of this category of waste, if compacted wastes are accepted it will be necessary to uplift the conversion factor accordingly)	Non-special, non-inert wastes from shops, hospitals, leisure centres, offices, etc., including civic amenity waste, parks and gardens waste, supermarket, shop and restaurant waste, general office waste.	0.2	0.15
Other wastes not otherwise referred to		1.0	0.76

Note: If a consignment of waste falls into more than one of the categories specified in the above table, the higher conversion factor shall apply to all of the waste.



GIVEN under my Official Seal,  
7 May 2015.

ALAN KELLY,  
Minister for the Environment, Community and Local  
Government.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation).*

These Regulations replace the Waste Management (Landfill Levy) Regulations 2011. They make provision for the continued operation of the landfill levy provided for under section 73 of the Waste Management Act 1996 and make some amendments to application of the levy.

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