STATUTORY INSTRUMENTS.

S.I. No. 406 of 2023

CIRCULAR ECONOMY (WASTE RECOVERY LEVY) REGULATIONS 2023
I, OSSIAN SMYTH Minister of State at the Department of the Environment, Climate and Communications, in exercise of the powers conferred on me by section 73A of the Waste Management Act 1996 as inserted by section 29 of the Circular Economy and Miscellaneous Provisions Act 2022 (No. 26 of 2022) and the Environment, Climate and Communications (Delegation of Ministerial Functions) Order 2023 (S.I. No. 252 of 2023); hereby make the following regulations:

Citation and commencement

1. (1) These Regulations may be cited as the Circular Economy (Waste Recovery Levy) Regulations 2023.

(2) These Regulations shall come into operation on the 1st of September 2023.

Interpretation

2. (1) In these Regulations, unless the context otherwise requires:


“Principal Act” means the Circular Economy and Miscellaneous Provisions Act 2022 (No.26 of 2022)


“accounting period” means each period of three months beginning on the first day of January, April, July or October;

“accountable person” means a person by whom the recovery levy is payable in accordance with section 73A of the Act of 1996 and Regulation 4;

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

“authorised person” means a person who is appointed in writing by—

(a) the Minister,

(b) a local authority or

(c) the Agency,

to be an authorised person for the purposes of these Regulations or any part thereof.
"authorised waste recovery facility” means a facility which is licensed by either the Agency or permitted or registered by a Local Authority to carry out waste recovery activity;

“construction and demolition waste” has the meaning assigned to it by Section 5 of the Act of 1996;

“hazardous waste” has the meaning assigned to it by Section 4 of the Act of 1996;

“industrial emissions licence” means a licence granted under section 83 of the Environmental Protection Agency Act 1992 (No. 7 of 1992) to operate all or part of an installation within which one or more industrial emissions directive activities listed in the First Schedule to that Act are carried out;

“industrial waste” has the meaning assigned to it by Section 5 of the Act of 1996;

“invasive alien plant species" means an alien plant species whose introduction or spread has been found to threaten or adversely impact upon biodiversity and related ecosystem services;

“local authority” means a local authority within the meaning of the Local Government Act 2001 (No. 37 of 2001);

“Minister” means the Minister for the Environment, Climate and Communications;

“municipal waste” has the meaning assigned to it by Section 5 of the Act of 1996;

“notifier” has the meaning assigned to it by Article 2 of the TFS Regulation;

“recovery” has the meaning assigned to it by Section 4 of the Act of 1996 and ‘waste recovery activity’ shall be construed accordingly.

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

“treatment” has the meaning assigned to it by Section 5 of the Act of 1996;

“waste incineration plant" means any stationary or mobile technical unit and equipment dedicated to the thermal treatment of waste, with or without recovery of the combustion heat generated, through the incineration by oxidation of waste as well as other thermal treatment processes, such as pyrolysis, gasification or plasma process, if the substances resulting from the treatment are subsequently incinerated;

"waste co-incineration plant" means any stationary or mobile technical unit whose main purpose is the generation of energy or production of material products and which uses waste as a regular or additional fuel or in which waste is thermally treated for the purpose of disposal through the incineration by oxidation of waste as well as other thermal treatment processes, such as pyrolysis, gasification or plasma process, if the substances resulting from the treatment are subsequently incinerated;
Imposition of waste recovery levy

3. (1) There shall be charged, levied and paid, a levy (which shall be known as the ‘recovery levy’) in respect of municipal waste subject to recovery for the following operations set out in the fourth schedule of the Act of 1996:

(a) recovery at municipal waste landfills;
(b) recovery at a waste incineration plant (R1);
(c) recovery at a waste co-incineration plant (R1);
(d) gasification or pyrolysis (R3) and
(e) the export for recovery by any of the means referred to at (a), (b), (c) or (d).
(f) the export of waste for interim recovery (R12 & R13) where said waste is ultimately destined for recovery abroad by any of the operations referred to in (a), (b), (c), and (d).

(2) Notwithstanding the generality of paragraph (1), the recovery levy shall not apply to recovery at municipal waste landfills until such time as a review of exemptions pursuant to Regulation 6 of the Waste Management (Landfill Levy) Regulations 2015, as amended (S.I. No. 189/2015) has been completed, which review shall be instituted by the Minister not later than the 1st of January 2024 and shall be concluded no later than the 1st of July 2024.

(3) For (a) to (e) above the amount of the levy shall be €10 per tonne of municipal waste accepted for recovery while for (f) it shall be €10 per tonne of municipal waste accepted for interim recovery.

(4) Notwithstanding the generality of the foregoing these Regulations shall not result in the recovery levy being payable twice in respect of a particular recovery of a particular quantity of waste.

Liability for the payment of the recovery levy

4. The recovery levy shall be payable by:

(a) In the case of an authorised waste recovery facility, by the holder of said waste licence, waste facility authorisation or industrial emissions licence,
(b) Where the waste is to be shipped outside the State for recovery, by the notifier, or
(c) Where waste which has been imported into the State, by the holder of the waste licence, waste facility authorisation or industrial emissions licence of the authorised waste recovery facility at which the imported waste is accepted for recovery.

Exemptions for Recovery Levy

5. (1) The recovery levy shall not apply in respect of the following:

(a) construction and demolition waste,
(b) waste wood,
(c) hazardous waste,
(d) incinerator bottom ash,
(e) invasive alien plant species,
(f) medical waste arising from a public health emergency where treatment of such waste is required by law,
(g) veterinary or agricultural waste arising from an animal health and safety emergency where treatment of such waste is required by law,
(h) international catering waste,
(i) and any other waste where treatment is mandated by the relevant local authorities, the agency or is required by law.

(2) The exemptions provided for under paragraph (1) shall be subject to a review of the necessity for said exemptions, which review shall be instituted by the Minister not later than the 1st of February 2025 and shall be concluded not later than the 1st of September 2025.

**Determination of Liability in mixed loads**

6. (1) Where any amount of municipal waste accepted for recovery consists of both municipal waste material which is subject to the recovery levy and material which is exempt from the recovery levy pursuant to Regulation 3 or Regulation 5, the recovery levy shall be payable for the entire amount to be recovered, unless the separate municipal waste fractions can be clearly identified and quantified by the authorised waste recovery facility for municipal waste recovered within the State.

(2) Where any amount of waste exported abroad for recovery consists of both municipal waste material which is subject to the recovery levy and material which is exempt from the recovery levy pursuant to Regulation 3 or Regulation 5, the recovery levy shall be payable for the entire amount accepted for recovery, unless the separate municipal waste fractions can be clearly identified and quantified by the notifier.

(3) Paragraph (2) of this Regulation does not apply where the shipment does not fall within one of the categories outlined in Regulation 3(1) subparagraphs (a) - (d), is primarily destined for R3 material recovery and contains minimal amounts of residual waste destined for R1 recovery. Dublin City Council, as the competent authority in these matters, shall be the final arbiter in any dispute concerning the application of the levy in such instances.

**Determinations of levy liability**

7. (1) Subject to paragraph (2), for the purpose of determining the amount of the recovery levy, which is payable, the weight of waste subject to treatment shall be determined by means of a weighbridge at the authorised waste recovery facility concerned.
(2) In the case of an authorised waste recovery facility 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 shall be determined by means of any one of the methods set out in Schedule 1 to these Regulations.

(3) An accountable person shall take all reasonable steps to ensure that a weighbridge at the authorised waste recovery facility concerned is –

(a) properly maintained and calibrated in accordance with any standards required by the National Standards Authority of Ireland,

(b) used to quantify the weight of all wastes accepted at the facility for recovery, and

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

(4) A relevant local authority or the Agency may at all times require an accountable person to calibrate a weighbridge at the authorised waste recovery facility concerned.

(5) For the purposes of determining the recovery levy payable, recording weights, maintaining 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 tonnes.

(6) For waste exported for recovery abroad, the Recovery Levy payable will be determined according to the quantity confirmed by the recovery facility as having been received in the Annex 1B shipment document.

(7) Paragraphs (1) – (5) of this Regulation apply to waste recovery facilities located within the State only.

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**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 or the Agency, 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 recovery levy which became payable by that person during the said accounting period, in respect of each authorised waste recovery facility 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 Circular Economy Fund, by means of such lodgment 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 recovery levy received by the local authority during that month, in respect of each authorised waste recovery facility 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 €100,000, 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) Where the waste recovery activity takes place within the State a return for the purposes of subparagraph (1)(a) and (3)(b) shall include, at a minimum, the following information in respect of each authorised waste recovery facility concerned—

(i) the name of the accountable person,

(ii) the location of the facility,

(iii) the accounting period to which the return relates,

(iv) the weight of waste accepted for recovery during the relevant accounting period,

(v) the weight of such waste, that is subject to the recovery levy, including the relevant recovery operation as set out in Schedule 4 of the Act of 1996,

(vi) the weight (if any), of such waste that is considered to be exempt from the recovery levy, under Regulation 3(2) and Regulation 5(1),

(vii) the amount of the recovery levy payable in respect of the accounting period,

(viii) the amount of the recovery levy paid by the accountable person(s) in the accounting period,

(ix) the method by which the amount of recovery levy payable was determined under Regulation 7,

(x) in the case of an authorised waste recovery facility 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 recovered during such period or periods and whether that waste is subject to the recovery levy, and

(xi) a declaration that the information specified in the return is correct.
Where the waste is shipped outside the State for recovery a return for the purposes of subparagraph (1)(a) and (2)(b) shall include, at a minimum, the following information—

(i) the name of the accountable person,

(ii) the location of the facility,

(iii) the accounting period to which the return relates,

(iv) the weight of such waste, that is subject to the recovery levy, including the relevant recovery operation as set out in Schedule 4 of the Act of 1996,

(v) the amount of the recovery levy payable in respect of the accounting period,

(vi) the amount of the recovery levy paid by the accountable person(s) in the accounting period,

(vii) the method by which the amount of recovery levy payable was determined under Regulation 7,

(viii) in the case of an authorised waste recovery facility 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 recovered during such period or periods and whether that waste is subject to the recovery levy and

(ix) 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 73A(9) of the Act of 1996, simple interest, at the rate specified in the Act, shall apply to any recovery levy payment due from an accountable person, other than a local authority, upon expiry of the timeframe set out under paragraph (1) and the provisions of these regulations relating to the levy shall apply to the interest as it were recovery levy.

(7) The recovery levy shall be payable to the local authority in whose functional area the waste recovery activity concerned is carried out.

(8) Where the waste recovery activity is to take place outside the State, the recovery levy shall be payable to Dublin City Council as the designated competent authority of dispatch in respect of the export of waste from the State, the competent authority of destination and the competent authority of transit in
respect of the import of waste into, or passage of waste in transit, through the State pursuant to article 53 of the TPS Regulations.

(9) Notwithstanding the generality of the definition of accounting period in Regulation 2 the first accounting period pursuant to these Regulations shall be the four-calendar month period commencing on the 1st of September 2023 until the 31st of December 2023.

**Payment of recovery 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 authorised waste recovery facility concerned, not later than 28 days following the end of an accounting period, and

   (b) pay into the Circular Economy 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 Circular Economy 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 authorised waste recovery facility concerned.

(3) By virtue of section 73A(9) of the Act of 1996, 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.

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

10. (1) Where recovery 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 of 1996 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 Circular Economy Fund, in such form, or by lodgement to such financial account, as may be specified by the Minister.
Records and accounts

11. (1) An accountable person shall maintain a written record in respect of each vehicle load of waste accepted into the relevant authorised waste recovery facility, and such record shall include—

(a) the date,
(b) the name of the carrier and their Waste Collection Permit Number,
(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 name and address of each facility of origin of the waste along with the Waste Facility Permit/Licence number,
(f) the quantity of the waste, and
(g) 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 recovery (if any) which is considered to be exempt from the recovery levy under Regulation 3 and Regulation 5.

(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.

(4) The requirements of this Regulation shall apply only to waste accepted for recovery within the State.

Audit of relevant waste recovery activities

12. (1) For the purpose of ensuring compliance with these Regulations, a relevant authorised waste recovery facility 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 authorised waste recovery facility,
(b) require the production of, inspect and take copies of any records and documents to which Regulation 11 relates and any other records and documents required to be maintained by an accountable person under a relevant waste licence, waste facility authorisation or industrial emissions 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 recovery 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.

(8) The requirements of this Regulation shall apply only to waste accepted for recovery within the State.

Estimation in the case of non-payment

13. (1) If an accountable person, other than a local authority, fails to comply with the requirements of Regulation 8(1) or 10(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 recovery 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 recovery 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 recovery 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 recovery 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

14. (1) Where a relevant local authority has reason to believe that the total amount of recovery levy and interest payable by an accountable person in
relation to any accounting period or periods is greater than the total amount of recovery 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 recovery 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 recovery levy and interest so estimated,

(b) the total amount of recovery levy and interest (if any) paid by the accountable person in respect of the said period or periods, and

(c) the balance of recovery 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 recovery 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 recovery 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 recovery 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 recovery levy and interest was determined by agreement or otherwise, whichever accounting period is the later.

**Recovery of levy which is due and payable**

15. If, following the service of a notice under Regulations 13 or 14, an accountable person does not pay an amount of recovery 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**

16. (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.
SCHEDULE 1
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 recovery 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 recovery levy payable. Paragraph (c) details how to apply the maximum weight method.

   (b) Where this method is used, all waste brought into the authorised waste recovery facility 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 recovery 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 an authorised waste recovery facility

An accountable person may accept waste that is weighed at a weighbridge facility other than one in the authorised waste recovery facility 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 authorised waste recovery facility.

In addition to the requirements of Regulation 11, 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 an authorised waste recovery facility 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 recovery 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 11, 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—

<table>
<thead>
<tr>
<th>Waste Category</th>
<th>Typical Waste Types</th>
<th>Cubic Metres to Tonnes multiply by:</th>
<th>Cubic Yards to Tonnes – multiply by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inactive or inert waste</td>
<td>Largely water insoluble and non or very slowly biodegradable: e.g. sand, subsoil, concrete, bricks, mineral fibres, fibreglass etc.</td>
<td>1.5</td>
<td>1.15</td>
</tr>
<tr>
<td>General industrial waste - non-special, not compacted. (As compaction can significantly increase)</td>
<td>Paper and plastics. Card, pallets, plasterboard, canteen waste, sawdust, textiles, leather.</td>
<td>0.15</td>
<td>0.11</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0.4</td>
<td>0.3</td>
</tr>
</tbody>
</table>
the density of this category of waste, if compacted wastes are accepted it will be necessary to uplift the conversion factor accordingly

<table>
<thead>
<tr>
<th>Category</th>
<th>Non-special, non-inert wastes from domestic premises, including collected household waste</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Timber, building and construction wastes, factory waste and sweepings, etc. Foundry sands, slags, pulverised fuel ash, ashes from waste incineration</td>
<td>0.6 0.46</td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td>Household waste - not compacted</td>
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<tr>
<td>Household waste - compacted (includes all bulk disposals)</td>
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<tr>
<td>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)</td>
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<tr>
<td></td>
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<tr>
<td>Other wastes not otherwise referred to</td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

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,
3 August, 2023.

OSSIAN SMYTH,
Minister of State at the Department of the Environment, Climate and Communications.
EXPLANATORY NOTE

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

These Regulations provide for the introduction of a Waste Recovery Levy as provided for by section 73A of the Waste Management Act 1996 as inserted by section 29 of the Circular Economy and Miscellaneous Provisions Act 2022.
BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
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