



STATUTORY INSTRUMENTS.

S.I. No. 434 of 2011



WASTE MANAGEMENT (LANDFILL LEVY) REGULATIONS 2011

(Prn. A11/1534)

WASTE MANAGEMENT (LANDFILL LEVY) REGULATIONS 2011

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SCHEDULE 1 CALCULATION OF WEIGHT OF WASTE IN THE
ABSENCE OF A WEIGHBRIDGE

S.I. No. 434 of 2011

WASTE MANAGEMENT (LANDFILL LEVY) REGULATIONS 2011

I, PHIL HOGAN, 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 2011.

Commencement

2. These Regulations shall come into operation on 1 September 2011.

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, save where the context otherwise requires—

“accountable person” means the person by whom the levy is payable in respect of a landfill facility, in accordance with section 73(5) of the Act and Regulation 5;

“accounting period” means each period of one calendar month commencing on 1 September 2011;

“Act” means the Waste Management Act 1996;

“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;

“authorised landfill facility” means a waste disposal site on which the disposal of waste has or is taking place with a waste licence;

“end-of-life vehicle” has the meaning assigned to it by article 4(3) of the Waste Management (End-of-Life Vehicles) Regulations 2006 (S.I. No. 282 of 2006);

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 30th August, 2011.*

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

“landfill facility” means a waste disposal site on which the disposal of waste has or is taking place;

“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;

“Regulations of 2008” means the Waste Management (Landfill Levy) Regulations 2008 (S.I. No. 199 of 2008);

“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;

“unauthorised landfill facility” means a waste disposal site on which the disposal of waste has or is taking place without a waste licence.

Imposition of a landfill levy

4. (1) Subject to Regulation 6, on and from 1 September 2011, 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 facility 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 shall be—

- (a) €50 for each tonne of waste disposed of at an authorised landfill facility; and
- (b) €50 for each tonne of waste disposed of at an unauthorised landfill facility.

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 facility, by the holder of the said 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 licence; or
- (c) in the case of an unauthorised landfill facility by the person who carried on or is carrying on the waste disposal activity or, where that person cannot for whatever reason discharge the levy liability or, in the event that responsibility for the waste disposal activity cannot be imputed to any person, by the owner of the unauthorised landfill facility concerned.

Exemption from the Levy

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

- (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) excavation spoil comprising clay, sand, gravel or stone, which is used for landfill site engineering, restoration or remediation purposes;
- (c) stabilised waste arising from the composting of the biodegradable fraction of municipal waste, to which fraction sewage sludge may have been added;
- (d) waste arising from street cleaning activities carried on by or on behalf of a local authority;
- (e) waste which has been deposited elsewhere without appropriate authorisation and is subsequently removed by or on behalf of a local authority or the Agency for disposal, for the purpose of preventing environmental pollution (but not including waste which has been deposited elsewhere without appropriate authorisation and is subsequently required to be removed for disposal by a person at the direction of a local authority or the Agency);
- (f) 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 of such waste arisings from the levy;
- (g) residues from filtration during the extrusion of recycled polymeric material;
- (h) non-metallic residues arising from the shredding of end-of-life vehicles, white goods and other metal waste;
- (i) waste arising from a process which meets the energy efficiency threshold specified in paragraph R1 of the Fourth Schedule to the Act; and
- (j) dredge spoil from inland waterways and harbours.

(2) Regulation 4 shall not apply in respect of—

- (a) the disposal of waste in a landfill facility, where such a facility is connected or associated with an activity specified in the First Schedule of the Environmental Protection Agency Acts 1992 and 2003 and is subject to a licence or revised licence granted by the Agency under section 83 of the Environmental Protection Agency Acts 1992 and 2003; 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 facility, 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 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 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 facility, 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 facility 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 facility.

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, not later than 4 weeks following the end of an accounting period—

- (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 facility concerned, 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.

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

- (a) pay into the Environment Fund, by means of such lodgement to such financial account as shall be specified for the purpose, an amount equal to the sum of levy payments received under paragraph (1) during that month, and
- (b) furnish to the Minister a copy of all returns received in accordance with subparagraph (1)(a) during that month.

(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 payable under paragraph (2), 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) shall include, as a minimum, the following information in respect of each landfill facility concerned—

- (a) the name of the accountable person;
- (b) the location of the landfill facility;
- (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 paragraph of Regulation 6(1);
- (g) the amount of levy payable in respect of the accounting period;
- (h) the method by which the amount of levy payable was determined under Regulation 7;
- (i) in the case of a landfill 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 disposed of during such period or periods that is subject to the levy; and

- (j) 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 similar officer of that body corporate.

Payment of levy by a local authority

9. (1) Subject to paragraph (2), an accountable person that is a local authority, shall, not later than 4 weeks following the end of an accounting period—

- (a) furnish to the Minister a full and true return, in such form as may be specified, of the amount of the levy which became payable by that person during the said accounting period, in respect of each landfill facility concerned, and
- (b) pay into the Environment Fund, by means of a lodgement to such financial account as shall be specified for the purpose, the amount payable.

(2) A return for the purposes of subparagraph (1)(a) shall include, as a minimum, the information specified in subparagraphs (a) to (j) of Regulation 8(4) in respect of each landfill facility concerned.

Payment of levy in respect of an unauthorised landfill facility

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 facility.

(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 shall be specified by that authority.

(3) A local authority shall, within 2 weeks of the end of each calendar month pay into the Environment Fund, by means of a lodgement to such financial account as shall be specified for the purpose, an amount equal to 20 per cent of the sum of levy payments received under paragraph (2) during that month, and furnish to the Minister the following information in respect of each unauthorised landfill facility concerned—

- (a) the name of the person or persons who paid the said levy;
- (b) the location of the unauthorised landfill facility 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) A local authority shall retain 80 per cent of any amount received under paragraph (2), which shall be used by that authority for waste enforcement purposes.

(5) 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 facility was carried out subsequent to the date specified in Regulation 4.

Records and accounts

11. (1) An accountable person shall maintain a written record in respect of each vehicle load of waste accepted into a landfill facility 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, in tonnes; 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

12. (1) For the purpose of ensuring compliance with these Regulations, a relevant landfill 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 landfill 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, 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

13. (1) If an accountable person, other than a local authority, fails to comply with the requirements of Regulation 8(1) 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 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 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 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 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 levy payable by an accountable person in relation to any accounting period or periods is greater than the total amount of levy (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 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 so estimated,
- (b) the total amount of levy (if any) paid by the accountable person in respect of the said period or periods, and
- (c) the balance of levy remaining unpaid.

(2) Where notice is served on an accountable person under paragraph (1), that person may, if the specified balance of levy 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 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 remaining unpaid as specified in the notice or an amended balance of levy as determined in relation to the appeal shall become due and payable, as if the levy were levy which the person was liable to pay for 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 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 any notice under Regulations 10, 13 or 14, a person makes default in paying an amount of levy deemed payable in accordance with the provisions of those Regulations, that amount, as well as any interest due by virtue of section 73(5A) of the Act, shall be recoverable from the person concerned as a simple contract debt in any court of competent jurisdiction.

Refund of levy

16. (1) Subject to paragraphs (2), (6) and (7), an entitlement to a refund in respect of a liability for payment of the levy arises under this Regulation where—

- (a) an accountable person has disposed of waste in an authorised landfill facility, and has accounted for and paid the levy on the disposal concerned;
 - (b) the accountable person, within a period of 3 years of its disposal therein, removes such waste from the facility concerned and recovers or arranges for the recovery of such waste, under and in accordance with relevant legislative requirements; and
 - (c) the following provisions of this Regulation have been complied with.
- (2) (a) An accountable person who proposes to claim a refund under this Regulation shall, before first disposing of the waste concerned, notify the Minister in writing of the intention subsequently to remove and recover the said waste and shall furnish to the Minister such information regarding of the nature of the proposed recovery activity and other related matters as shall be specified in writing by the Minister.
- (b) On receipt of all relevant information under subparagraph (a), the Minister may, at his or her absolute discretion, give or refuse to give approval in principle for a refund of levy in respect of the proposed removal and recovery of waste, the disposal of which is subject to the levy.
- (c) No claim shall arise under this Regulation in respect of the removal and recovery of waste, the disposal of which is subject to the levy, unless the said activity is approved in principle by the Minister under subparagraph (b).
- (3) The following information and evidence shall be submitted in respect of each claim made under this Regulation—
- (a) the quantity and nature of the relevant waste;
 - (b) the period or periods during which the relevant waste was disposed of;
 - (c) the facility at which the relevant waste was disposed of;
 - (d) the rate and amount of levy paid in respect of the relevant disposal;
 - (e) the recovery activity or activities to which the relevant waste was subject;
 - (f) the period or periods during which the relevant waste was recovered;
 - (g) the quantity of waste that was recovered;

- (h) the facility or facilities at which the relevant waste was recovered;
- (i) the amount of the refund claimed; and
- (j) such further information and evidence as may be specified in writing by the Minister for the purpose of verifying the validity of the claim.

(4) A claim under this Regulation shall be accompanied by records or other documents showing that the levy has been accounted for and paid in respect of the disposal of the waste that is the subject of the claim.

(5) A refund under this Regulation shall be calculated on the basis of the rate of levy applicable at the time the relevant waste was disposed of.

(6) No claim shall arise under this Regulation in respect of the removal and recovery of municipal waste.

(7) The Minister shall, as soon as may be after the receipt of all relevant information and evidence required to be submitted by a claimant under this Regulation, determine whether the claim is valid and shall pay to the claimant, from the Environment Fund, such refund as appears to the Minister to be due to that person.

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 2008 are revoked.

(2) Notwithstanding the revocation of the Regulations of 2008, those Regulations shall continue to apply to any levy chargeable, leviable and payable under the Regulations of 2008 immediately before the coming into operation of these Regulations.

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 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 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 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 facility

An accountable person may accept waste that is weighed at a weighbridge facility other than one in the landfill 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 landfill 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 a landfill 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 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—

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
	Foundry sands, slags, pulverised fuel ash, ashes from waste incineration.	1.5	1.15
Household waste — not compacted	Non-special, non-inert wastes from domestic premises, including collected household waste.	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,
24 August 2011.

PHIL HOGAN,
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 revise and replace the Waste Management (Landfill Levy) Regulations 2008 and make provision for the continued operation of the landfill levy provided for under section 73 of the Waste Management Act 1996.

The Regulations increase the landfill levy for waste disposed of at authorised and unauthorised landfill facilities from €30 per tonne to €50 per tonne with effect from 1 September 2011.

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