



Environment Protection Authority
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Ref: DR/19/0048

To whom it may concern,

RE: Partial waste levy waiver for residual waste from donations to charitable recyclers

As recently announced as part of the South Australian budget 2019-2020, a reduced solid waste levy rate will now apply to the disposal of waste resulting from donations to a charitable recyclers, which cannot practicably be re-used, recycled or sold. The waiver means that the levy rates applicable to such waste will be as follows:

	Metropolitan Adelaide	Non-metropolitan
1 July 2019 – 31 Dec 2019	\$100 per tonne	\$50 per tonne
1 Jan 2020 – 30 June 2020	\$70 per tonne	\$35 per tonne
30 June 2020 onwards	50% of applicable future levy rate	

In order to be eligible for the reduced levy rate, the waste must result from donations to a charity, which cannot practicably be re-used, recycled or sold, and be disposed of by or on behalf of that charity. To be eligible, the charity must:

- operate on a not-for-profit basis and with no commercial interest,
- hold a licence under section 6 of the *Collections for Charitable Purposes Act 1939*,
- be a deductible gift recipient for the purposes of laws administered by the Australian Taxation Office,
- have appropriate measures in place to discourage scavenging and dumping of waste, and
- provide any other necessary information to the Environment Protection Authority as requested for the purposes of administering this waiver.

The waste levy is paid by landfills to the EPA on solid waste disposed. The reduced levy rate is therefore applied to the amount of levy paid to the EPA by landfills. Eligible charities should therefore see the reduced levy rate passed on to them through the landfill gate price or through their waste collection contracts.

What do you need to do?

In order for waste from your charity to be eligible for the waiver, you must complete the attached application form and send it to EPA:Revenue@sa.gov.au. Once you have submitted your application form, the EPA will contact you to confirm your eligibility.

The application form is also available at: https://www.epa.sa.gov.au/business_and_industry/waste-levy

Eligible charities are required to keep a record of the following, to be provided to the EPA at the end of each month:

- the amount (in tonnes) of waste disposed of,
- the date(s) of collection or disposal, and
- the landfill it was disposed to.

Your records and the information you provide in the application form is important to assist the EPA with verifying claims for the reduced levy rate from landfills.

For further information on this matter, please contact Catharine Johnson, Team Leader Waste Levy Audit, on catharine.johnson@sa.gov.au or (08) 8204 8563.

Yours sincerely



Stephen Barry

**MANAGER INVESTIGATIONS AND WASTE LEVY
ENVIRONMENT PROTECTION AUTHORITY**

Date: 5 July 2019