

QUEENSLAND WASTE DISPOSAL LEVY

The Queensland Government is introducing a waste levy from 1 July 2019, to reduce the amount of waste disposed to landfill, and increase opportunities for resource recovery and recycling.



LEVY EXEMPTION FOR CHARITABLE RECYCLING ENTITIES

Charitable recycling entities that meet the eligibility criteria will be able to apply for an exemption for waste that has been donated, but that cannot practicably be re-used, recycled or sold.

NACRO'S ROLE

NACRO has been engaged by the Queensland Government to provide an education and assistance package to assist eligible charitable recycling entities through the exemption application process, requirements and timeframes.

LEVY EXEMPTION WORKSHOPS

NACRO is facilitating a series of complimentary, face-to-face, levy exemption workshops across Queensland to ensure charities have the full information to apply for an exemption. All charities are encouraged to attend.

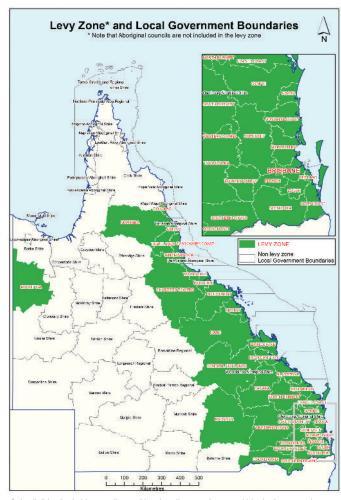
CLICK HERE TO REGISTER FOR A LEVY EXEMPTION WORKSHOP

ELIGIBILITY CRITERIA FOR CHARITABLE RECYCLING ENTITIES

To be eligible for an exemption as a Charitable Recycling Entity, applicants must meet all four of the following criteria:

- 1. That the entity operates on a not-for-profit basis.
- 2. Is a registered charity under the Collections Act 1966.
- Is a deductable gift recipient (DGR) for the purposes of laws administered by the Australian Taxation Office.
- 4. Actively and consistently operates a recycling and re-use program for providing emergency assistance or otherwise supporting the charitable purposes of the entity.

CLICK HERE TO VIEW THE DEPARTMENT'S WEBSITE AND LEGISLATION



Only eligible charitable recycling entities that dispose of waste within the levy zone (green area marked above) should apply for the exemption.





LEVY EXEMPTIONS

- Some wastes are exempt from the levy including wastes resulting from a declared disaster such as a cyclone, bushfire or flood.
- Other exemptions are available on application, including waste received as part of donations or that have been left in and around recycling charity donation bins and stores.
- NACRO's role is to support eligible charitable recycling entities to apply for approval of this as exempt waste as per Section 28 of the legislation.
- Applications may be submitted at any time, however to ensure assessment of an application is completed before the start of the levy, submission of application are required by 29 April 2019.

ELIGIBILITY CRITERIA

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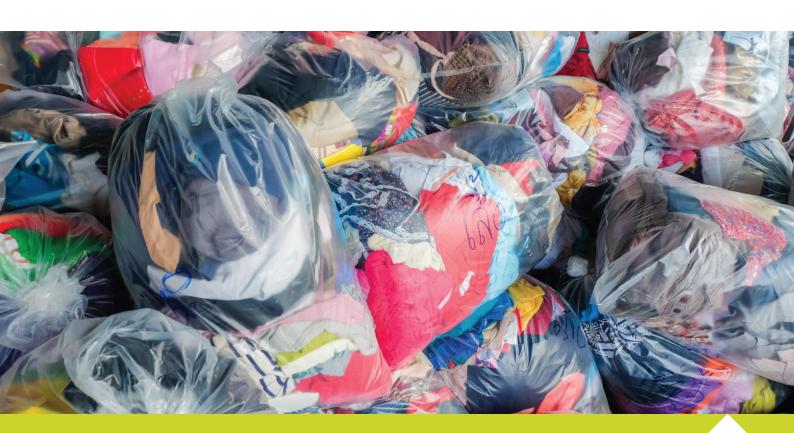
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- 2. Is a registered charity under the Collections Act 1966.
- 3. Is a deductable gift recipient (DGR) for the purposes of laws administered by the Australian Taxation Office.
- 4. Actively and consistently operates a recycling and re-use program for providing emergency assistance or otherwise supporting the charitable purposes of the entity.

Please contact NACRO for complimentary assistance in preparing your application.

Email QLDCharityExemptions@nacro.org.au

Call 0433 788 277

www.nacro.org.au/qld





APPLICATIONS

APPLICATIONS FOR APPROVAL OF WASTE AS EXEMPT WASTE

- NACRO has been engaged by the Queensland Government to provide full support and information to help eligible charitable recycling entities apply. Some key information is presented below:
- Applicants may apply for an exemption for waste that has been donated to a charitable recycling entity but cannot practically be reused, recycled or sold.
- Applications must be in the approved form, complete in every section with supporting information, signed and dated in order to be lodged.
- Applications may be sent to NACRO
 to be checked for eligibility and
 compliance prior to being lodged by
 NACRO with the Department.
 Applicants may also choose to lodge
 directly with the Department.
- All applications will be assessed within 28 days of lodgement, with the Department responding whether the application has been granted, or refused or if further information is required. Full details on the application, documentation, grant of application, refusal of application, amendments and cancellations are detailed under Sections 28 to 34 of the Act.

THE APPLICATION STRUCTURE AND PROCESS

- Eligible charitable recycling entities are encouraged to make one application on behalf of all their connected registered legal entities, such as subsidiaries, op shops and warehouses.
- Applications may also be made by individual entities, and all eligible charitable recycling entities; large and small; are encouraged to apply.
- Applicants are required to provide a description of the waste which is the subject of this application.
- Applicants are required to provide a full list of all constituent addresses, and the corresponding waste disposal sites they intend to use.
- Larger entities operating on a statewide basis are encouraged to make a state-wide application, where all waste disposal facilities in the levy zone are automatically included.
- Applicants are required to provide the name and ABN of contractors used to haul waste, and/or information on vehicles used for self-haul.
- The exemption period sought can be up to three years, and a projected quantity in tonnes over this period is to be provided. NACRO can assist with how to assess projected tonnage.

CERTIFICATES OF EXEMPT WASTE AND RECORD KEEPING

- Where an exemption is granted, a Certificate of Exempt Waste will be issued.
- Each certificate will have an individual number that the landfill operator will enter at the gate. This identifier is separate to any identifier used by the charitable recycling entity for local government.
- Eligible charitable recycling entities must maintain records to provide information on the exempt waste and where it was generated, to the respective site operator, and total waste tonnage.
- General office waste is not covered in the exemption, and the highest levy rate will apply to the entire load if general waste is mixed with exempt waste.
- The Department will be notified when a particular charitable recycling entity is getting close to its allocated waste tonnage. This will not result in the exemption automatically expiring, but an amendment application may be required.

Contact NACRO for assistance with your application.





WASTE LEVY EXEMPTION WORKSHOPS

NACRO is facilitating a series of complimentary workshops on behalf of the Queensland Government, across the waste levy zone in March/April to ensure all eligible charitable recycling organisations have the full information and support to enable efficient and compliant applications for the exemption. All charities are encouraged to attend. Check out the workshops in your local council area and/or closest to you, and book your complimentary attendance.

Dates	Workshop Location	Venue
19/3/19	Brisbane Northside	please refer to NACRO website
19/3/19	Brisbane Southside	please refer to NACRO website
20/3/19	Logan	please refer to NACRO website
21/3/19	Gold Coast	please refer to NACRO website
22/3/19	Moreton	please refer to NACRO website
25/3/19	Maroochydore	please refer to NACRO website
25/8/19	Bundaberg	please refer to NACRO website
26/3/19	Gympie	please refer to NACRO website
26/3/19	Rockhampton	please refer to NACRO website
1/4/19	Towoomba	please refer to NACRO website
2/4/19	Mackay	please refer to NACRO website
3/4/19	Townsville	please refer to NACRO website
4/4/19	Cairns	please refer to NACRO website

CLICK HERE TO REGISTER NOW

The workshops will be engaging, informative and fun in giving you the information you need to know. They are also a great opportunity to connect with the other charity op shop peers in your local area, talk about key issues and see how you might support one another. NACRO executives will be there to assist both with the levy exemptions and any other recycling or retail issues affecting Queensland charity op shops — including how to tackle illegal dumping, increase recycling and improve donation quality. It's a unique opportunity for all the local op shops in your area to come together.

RESOURCES

www.nacro.org.au/qld

www.qld.gov.au/environment/pollution/management/waste/recovery/disposal-levy

CONTACT US

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