



STATUTORY INSTRUMENTS.

S.I. No. 652 of 2023

CIRCULAR ECONOMY (WASTE RECOVERY LEVY) (AMENDMENT)
REGULATIONS 2023

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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

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

Interpretation

2. (1) In these Regulations, the “Principal Regulations” means the Circular Economy (Waste Recovery Levy) Regulations 2023 (S.I. No. 406 of 2023).

Amendment of the Principal Regulations

3. The Principal Regulations are amended by substituting –

(1) For Regulation 3(1)(f) the following:

“(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 at (a), (b), (c) or (d).”

(2) For Regulation 8(2) the following:

“(2) Subject to paragraph (3), a local authority shall, within 14 days of receipt of the return specified under paragraph (1)(a) and the recovery levy amount received specified under paragraph (1)(b) –

(a) pay into the Circular Economy 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)(b) during said accounting period, 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 said accounting period, in respect of each authorised recovery facility concerned.”

(3) For Regulation 8(4)(a) the following:

“(4) (a) Where the waste recovery activity takes place within the State a return for the purposes of subparagraph (1)(a) and (2)(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.”

(4) For Regulation 8(4)(b) the following:

“(b) 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) for mixed waste shipped in accordance with Regulation 6(2), documentation in a format acceptable to Dublin City Council demonstrating why the recovery levy is not being paid on the entire amount accepted for recovery,
- (vi) the amount of the recovery levy payable in respect of the accounting period,
- (vii) the amount of the recovery levy paid by the accountable person(s) in the accounting period,
- (viii) the method by which the amount of recovery levy payable was determined under Regulation 7,
- (ix) a declaration that the information specified in the return is correct.”

GIVEN under my hand,
15 December 2023

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

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