



STATUTORY INSTRUMENTS.

S.I. No. 442 of 2024

WASTE MANAGEMENT (LANDFILL LEVY) (AMENDMENT)
REGULATIONS 2024

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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 sections 7, 18(3), 73 of the Waste Management Act 1996 (No. 10 of 1996), 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 Waste Management (Landfill Levy) (Amendment) Regulations 2024.
- (2) The Regulations shall come into operation on the 1st of September 2024.

Interpretation

2. In these Regulations -
“Principal Regulations” means the Waste Management (Landfill Levy) Regulations 2015 (S.I. No. 189 of 2015);
“Regulations of 2019” means the Waste Management (Landfill Levy) (Amendment) Regulations 2019 (S.I. No. 182 of 2019);
“Regulations of 2023” means the Waste Management (Landfill Levy) (Amendment) Regulations 2023.

Amendment of Regulation 3 of the Principal Regulations

3. Regulation 3(3) of the Principle Regulations is amended by the insertion of the following definitions:

“contaminated soil and stone” means soil and stone that contains anthropogenic or man-made substances (such as rubble, concrete, bricks, metal and bitumen) that are not natural to the environment from which the material was extracted.

“greenfield soil and stone” means soil and stone from land that has not been previously developed and is not contaminated soil and stone.

“inert waste” means waste that—

- (a) does not undergo any significant physical, chemical or biological transformations,
- (b) will not dissolve, burn or otherwise physically or chemically react, biodegrade or adversely affect other matter, or be adversely affected by other matter, with which it comes into contact in a way likely to give rise to environmental pollution or harm human health, and

- (c) total leachability and pollutant content of the waste and the ecotoxicity of the leachate must be insignificant, and in particular must not endanger the quality of surface water and/or groundwater.

“non-greenfield soil and stone” means soil and stone that is not greenfield soil and stone.

“soil and stone” means excavation or dredge spoil comprising natural materials of clay, silt, sand, gravel or stone and which comes within the meaning of inert waste.

Amendment of Regulation 4 of the Principal Regulations

4. (1) Regulation 4 (as amended by Regulation 3(1) of the Regulations of 2023) of the Principal Regulations is amended by the insertion of the following paragraph after paragraph (2) -

“(3) Notwithstanding the generalities of paragraph (2), the amount of the landfill levy for disposal activities of construction and demolition waste and other similar wastes (including mixtures of materials) derived from the mechanical treatment of construction and demolition wastes, used for landfill site engineering, restoration or remediation purposes pursuant to the provision of exemptions under Regulation 6 shall be equal to that of the waste recovery levy as provided for under Circular Economy (Waste Recovery Levy) Regulations 2024.”

Amendment of Regulation 6 of the Principal Regulations

5. (1) Regulation 6 (as amended by Regulation 3 of the Regulations of 2019) of the Principal Regulations is amended by the substitution of the following paragraph for paragraph (1):

“(1) Regulation 4 shall not apply in respect of the disposal to an authorised landfill, of the following-

- (a) stabilised waste arising from the biological treatment of the biodegradable fraction of municipal waste, to which fraction sewage sludge may have been added and which has undergone a separation process to remove plastic, metal or other non-organic material from the stabilised waste;
- (b) waste arising from cleansing activities carried on by or on behalf of a local authority; having undergone a separation process to remove material suitable for recycling or recovery;
- (c) waste which has been deposited without a waste licence and is, for the purpose of preventing environmental pollution, subsequently removed by or on behalf of a local authority or the Agency for disposal, but does not include waste which has been deposited elsewhere without a waste licence and is subsequently required to be removed for disposal by a person at the direction of a local authority or the Agency;

- (d) waste which has been deposited in a closed landfill but is, for the purpose of preventing environmental pollution, subsequently removed by or on behalf of a local authority or the Agency for disposal in work associated with the remediation of a closed landfill;
 - (e) 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 from the levy and which has undergone a separation process to remove material suitable for recycling or recovery;
 - (f) residues from filtration during the extrusion of recycled polymeric material;
 - (g) waste arising from a process which meets the energy efficiency threshold specified in paragraph R1 of the Fourth Schedule to the Act;
 - (h) dredge spoil from inland waterways and harbours; and
 - (i) waste repatriated from Northern Ireland under agreement between the Minister and the relevant Northern Ireland Minister.”
- (2) Regulation 6 (as amended by Regulation 3 of the Regulations of 2019) of the Principal Regulations is amended by the substitution of the following paragraph for paragraph (2):
- “(2) Regulation 4 shall not apply in respect of—
- (a) the disposal of non-greenfield soil and stone in a landfill, where such a facility is connected or associated with an activity specified in the First Schedule to the Act of 1992, other than the activity referred to in paragraph 11.5 of the First Schedule (amended by Regulation 23 of the European Union (Industrial Emissions) Regulations 2013 (S.I. No. 138 of 2013)), and is subject to a licence or revised licence granted by the Agency under section 83 of the Act of 1992; 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.”

Insertion of new Regulation 6A of the Principal Regulations

6. The Regulations of 2015 are amended by inserting after Regulation 6 the following Regulation:

Determination of liability in mixed loads

“6A (1) Where any amount of waste accepted for disposal consists of both waste material which is subject to the landfill levy and material which is exempt from the landfill levy pursuant to Regulation 3 or Regulation 6, the landfill levy shall be payable for the entire amount to be disposed of, unless the separate waste

fractions can be clearly identified and quantified by the authorised waste disposal facility for waste disposed within the State.

(2) Where any amount of waste accepted for disposal consists of both waste material which is to be charged at the full landfill levy rate and material which is to be charged at the waste recovery levy rate pursuant to Regulation 3, the levy shall be payable at the higher rate for the entire amount to be disposed of, unless the separate waste fractions can be clearly identified and quantified by the authorised waste disposal facility.”

GIVEN under my Hand,
2 September, 2024.

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 amend the Waste Management (Landfill Levy) Regulations 2015 (S.I. No. 189 of 2015) by providing for the ending of the exemption for construction and demolition waste from the application of the Landfill Levy and to provide for related matters.

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