



Managing diversion at levied disposal facilities

This is part of a series of fact sheets on disposal facility obligations under the Waste Minimisation Act 2008

By population, Aotearoa New Zealand is one of the highest generators of waste in the world. We need to move away from a take, make, dispose approach to a low-emissions circular economy where materials remain in use for as long as possible. Diverting materials from disposal facilities is key to this transition.

This factsheet will help disposal facility operators understand the circumstances in which waste materials can and cannot be diverted.

What is diversion?

Diversion means not sending unwanted materials to disposal facilities. Instead, materials are repurposed through the process of **reuse, recycling, or recovery**. Diversion not only reduces the volume of materials going to disposal facilities, but it also extends the use of the materials.

The waste disposal levy

The waste disposal levy is initially applied to **all materials entering a facility for disposal**. All waste entering a facility is measured as gross tonnage. Any waste that meets the definition of diverted materials is removed from the gross tonnage total (**in the month it is diverted**). This leaves the net tonnage of waste disposed of at the facility. The levy is applied to all materials on entry but taken off when diverted. Levy is payable on net tonnage.

When can I divert materials?

To meet the definition of diversion, gross waste must be processed in one of the following ways within **six months** of receipt at your disposal facility^{1,2}:

- **reused or recycled**, or
- **recovered** or treated on the land and removed from the land for deposit elsewhere, or
- removed from the land for any other reason

What are reuse, recycling, and recovery?

- **Reuse** means extending the use of waste materials for its **original, or a similar, purpose**. For instance, soil used as daily cover or for engineering purposes generally reflects its typical use.
- **Recovery** is the process of **extracting materials or energy** from materials. This includes for the purposes of composting. Facilities can divert green waste for composting after it has been measured as part of gross tonnage.
- **Recycling** means breaking down and reprocessing materials to **produce new products**. Materials for recycling are generally sent to another facility for reprocessing. This varies from relatively simple processes, like crushing concrete for aggregate, to much higher levels of processing, like recycling glass.

Limits for diversion

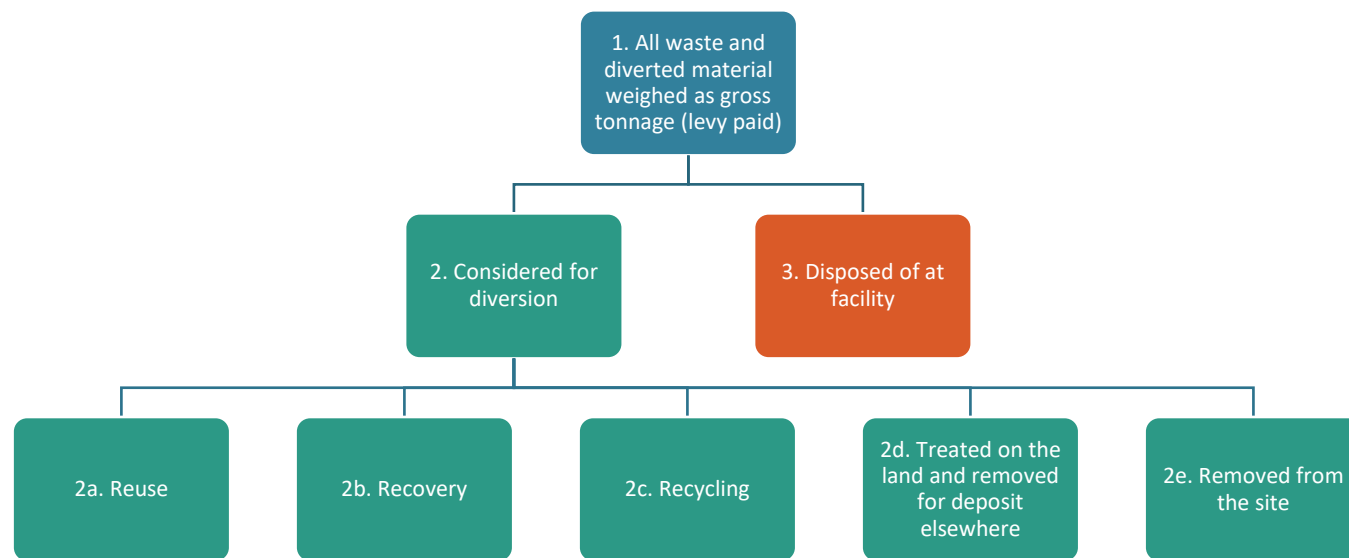
- If a material type does not meet one of these definitions, it cannot be considered as diverted material, and the levy remains.
- Where mixed loads are received and only some materials meet these definitions, sorting will be required. Loads which are 'mostly cleanfill' cannot be diverted. If sorting is not possible/practicable, **the levy must be applied to the full load that is disposed**.
- Specific information about the nature of the received material is important to demonstrate the diversion is legitimate. General categories such as 'road sweepings', 'solid or hard fill', 'slurry', 'sludge', 'floc', or other generic codes, do not provide sufficient information to determine whether the definitions are complied with. Our auditors will request documents and other evidence to demonstrate the diversion meets the requirements of the regulations. **Materials which have no identifiable purpose are not likely to meet the definition of reuse.**

See the [appendix](#) for common scenarios and waste material types applied to these definitions.

¹ See the Waste Minimisation Act 2008 definitions of diverted material, reuse, recycling, and recovery.

² See [section 26\(3\)](#) of the Waste Minimisation Act for more detail.

How to track waste diversion and disposal



All incoming material (waste and material intended to be diverted) received at the facility **must be weighed** as part of gross tonnage.

The levy applies **to all materials for facility classes 1 to 4**. However, the levy can be removed from waste materials **diverted specifically for facility management reasons** when they are diverted (See FAQs below).

The levy does not apply to materials purchased specifically for facility management. For example, aggregate for roading purposes.

Materials included as diverted tonnage **must meet one or more** of the categories in boxes 2a-2e. If materials are used for other purposes at the facility, **the levy must be paid on them**. Diversion must occur within six months unless a storage time extension is requested.

Applying for an extension of storage time for materials

An extension of storage time allows you to claim a **credit** on material (previously reported as gross tonnage) beyond the six-month diversion timeframe. This only applies if it is to be reused, recovered, or recycled onsite, or if it is being removed for recycling or further processing within the extension period.

Timing: You should submit your application within five months of the materials being received. Your application will need evidence about the final destination and timeframe for the material meeting the diversion categories (2a-e).

Cost: There is no charge to apply.

Process: Apply through the Online Waste Levy System. The process to make an application is set out in the [Online Waste Levy Guide](#). It is important to outline why an extension is being requested and include any relevant supporting evidence.

Frequently asked questions

Question	Answer
<p>Why is the waste disposal levy initially applied to diverted materials, as well as materials intended for a disposal facility?</p>	<p>The levy is initially applied to all materials entering facilities to incentivise waste minimisation, and so we can understand how materials are being diverted or disposed of. This information, which is collected from facilities across the country, enables us to track our progress towards a circular economy.</p>
<p>I need a constant supply of cleanfill. If I am putting cleanfill aside for the purpose of site engineering and facility management, do I have to wait until I use it before diverting the material?</p>	<p>No. Providing the material meets the definition of cleanfill under the Waste Minimisation Act (virgin excavated natural material only (VENM), like clay, soil, rock, gravel, and sand) it can be diverted after being weighed in as gross tonnage. Facilities will need to consider their storage capacity and any relevant consent requirements.</p> <p>Immediate diversion of VENM must only be for the purpose of facility management and/or site engineering. This should be made clear in record keeping and cost codes.</p> <p>Facility management includes:</p> <ul style="list-style-type: none"> • maintenance of active/pre-existing cells. <p>Site engineering includes:</p> <ul style="list-style-type: none"> • construction and maintenance of roads • construction of cells • development works on site ie, foundations • construction and maintenance of stormwater/gas capture infrastructure. <p>Please seek further advice if you are unsure if your activity fits into one of these categories.</p>
<p>I have been filling in a quarry or resource extraction site with class 3-4 hardfill waste materials and my council resource consent requires that I deposit intermediate layers of VENM over my 3–4 material and rehabilitate with a VENM cap when I am at completion. Can I divert VENM material for these purposes?</p>	<p>Yes, you may divert VENM for these purposes. This is common practice with Class 1 and 2 facilities. However, this material must:</p> <ul style="list-style-type: none"> • be legitimately used for this type of facility management/consent requirement and be clearly identifiable in your records/cost codes • have been recorded as gross tonnage • not be immediately diverted at the time of receipt and stockpiled for later use • only be diverted at the time it is used for these purposes. <p>Outside of these scenarios, VENM disposed of normally at a class 3–4 facility will form part of net tonnage and attract the waste levy.</p> <p>The Ministry regularly reviews tonnage data via the Online Waste Levy System, including information about diverted material.</p>

Appendix: Common scenarios for diverted materials

This list is not exhaustive. If you are unsure about the diversion of a specific material not listed here, please contact the Ministry for advice.

Material	Diversion method			Notes
	Reuse	Recovery	Recycling	
Virgin excavated natural materials (VENM) <i>soil, clay, rock, gravel, and sand.</i>	✓	N/A	N/A	VENM has a wide variety of potential uses onsite, including for engineering purposes such as roading.
Contaminated soil	✓	N/A	N/A	Outside of Waste Minimisation Act obligations, operators should consult their resource consents or speak with their council if they are unsure about the management of contaminated soils.
Green waste	✓	✓	N/A	Green waste can likely meet the definition of 'recovery' by being deposited for composting and is likely to meet the definition for reuse onsite where it is used for landscaping and mulching purposes.
Concrete	✗	✗	✓	Concrete being crushed and used for roading, and other engineering purposes, likely meets the definition of recycling. This is because the general process for recycling concrete is to crush it. For this specific purpose it is permissible to divert concrete immediately.
Glass	✗	✗	✗	Glass recycling is a specific process requiring transport to a dedicated facility. Glass must be weighed as part of gross tonnage and can be diverted when that removal occurs. Broken glass used on site for roading or drainage is unlikely to meet this specific glass recycling process.
Bricks and tiles (in whole form only)	✓	✗	✗	Bricks and tiles may meet the definition of reuse, depending on that reuse, and only if used in their existing form (as a whole). If broken up, they are unlikely to meet the definition of recycling or recovery unless further processing occurs (eg, brick kilning) in which case the levy applies.
Other inorganics (eg, tyres, metal)	✗	✗	✗	Other inorganics are classed as diverted when removed from the facility for onward recycling purposes within a six-month period.
Road sweepings, slurry, sludge	✗	✗	✗	Do not provide sufficient information to determine whether the definitions are complied with. Materials which have no identifiable purpose will not likely meet the definition of reuse.

Note: materials may also be recorded as diverted when removed from the facility within six months of receipt.

For advice or queries on diversion please contact the Waste Operations team at the Ministry by emailing info@wastelevy.govt.nz.



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