

Information sheet

Environmental Protection Regulation 2008

Calculating the supplementary annual fee for regulated waste transport

This information sheet details how to calculate the supplementary annual fee for regulated waste transport where the number of vehicles increases.

Background

The description of environmentally relevant activity (ERA) 57 for regulated waste transport changed on 1 July 2019. Previously, there were three thresholds in the Environmental Protection Regulation 2008 (EP Regulation) based on vehicle numbers for transporting regulated waste other than tyres (ERA 57 threshold 2(a) for 1-5 vehicles; 2(b) for 6-35 vehicles; or 2(c) for 36 or more vehicles). A single threshold replaced these thresholds on 1 July 2019. The new threshold is for transporting regulated waste other than end-of-life tyres (ERA 57(2)) with an aggregate environmental score (AES¹) of one per vehicle up to a maximum of 36. There is also a threshold for transporting end-of-life tyres that replaced ERA 57(1) transporting tyres.

A supplementary annual fee may apply for ERA 57(2), if the number of vehicles registered to an operator for waste transport increases during a licensing year. The changes to the ERA are shown in Table 1.

Table 1: Changes to thresholds for ERA 57

Prior to 1 July 2019		From 1 July 2019	
Threshold	AES	Threshold	AES
(1) Transporting tyres	No score	Transporting end-of-life tyres	2
(2) Transporting regulated waste, other than tyres		Transporting regulated waste other than end-of-life tyres	1 per vehicle up to a maximum AES of 36
(a) 1-5 vehicles	7		
(b) 6-35 vehicles	21		
(c) 36 or more vehicles	42		

When is the supplementary annual fee payable?

The supplementary annual fee is payable if the annual fee that would be payable for the environmental authority with ERA 57(2) increases because of an increase in the number of vehicles operated in the current licensing year².

If the environmental authority includes another activity with a higher AES, the annual fee is based on the higher AES. The supplementary annual fee for regulated waste transport is only payable if the annual fee would increase because of an increase in vehicle numbers.

¹ The annual fee is calculated by multiplying the AES by the fee unit of \$277.10 (as at 1 July 2019 for 1 July 2019 to 30 June 2020 and indexed on 1 July each year).

² The current licensing year is the 12 month period from the latest anniversary day.

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For example, consider an environmental authority with ERA 57(2) operating 25 vehicles (AES of 25) and ERA 54(3)(a) mechanical waste reprocessing of 5000t/year or less of category 2 regulated waste (AES of 29). The annual fee is based on the highest AES of 29 for ERA 54(3)(a). If the number of vehicles increases to 28 the supplementary annual fee is not payable because the increase in vehicle numbers does not increase the annual fee payable. If the number of vehicles increases again to 31, then the supplementary annual fee is payable because the annual fee payable will increase, based on the increased number of vehicles.

The supplementary annual fee is the difference in fees pro-rated for the remainder of the licensing year. For example, if the annual fee would increase by \$500 because the number of vehicles increases three months into the licensing year, then 75% of the annual fee increase is payable as a supplementary annual fee.

Where the annual fee increases again in the same licensing year, the supplementary annual fee is payable based on the difference in fee from the previous highest annual fee.

Because the annual fee is the same for 36 or more vehicles, the supplementary annual fee for regulated waste transport is not payable once an operator has 36 or more vehicles³.

The supplementary annual fee is not payable where the increase in annual fee is only due to the annual indexation of fees on 1 July in any year.

A refund is not due if the number of vehicles decreases.

The supplementary annual fee is payable within 20 business days after being invoiced by the department.

How is the supplementary annual fee calculated?

The supplementary annual fee is calculated by pro-rating the increased annual fee due to the increased number of vehicles to the next anniversary day. The amount of the increased annual fee is the new annual fee minus the previous maximum annual fee for the licensing year, rather than the previous annual fee. So if the number of vehicles goes from 20 to 15 and then to 19, the supplementary annual fee is not payable. The previous maximum annual fee was based on an AES of 20 and the supplementary annual fee will only be payable if the AES increases above 20.

The supplementary annual fee is calculated using the formula below.

$$\text{Supplementary annual fee } S = (A - P) \times N \div 365$$

where:

'A' is the annual fee for the authority worked out immediately after the AES increase.

'P' is the amount of the previous highest annual fee for the licensing year.

'N' is the number of days from the day the AES increase happens until the next anniversary day for the authority.

The AES increase is where the AES for the relevant activity increases because the number of registered vehicles for the activity increases.

Appendix 1 gives an example of the calculation of the supplementary annual fee for an environmental authority for ERA 57(2) only.

Appendix 2 gives an example of the calculation of the supplementary annual fee for an environmental authority for ERA 57(2) and another ERA.

Use the *Fee calculator*⁴ to calculate the supplementary annual fee.

³ Another type of supplementary annual fee applies for amendments to the environmental authority to add another ERA with a higher annual fee. This will result in a supplementary annual fee for amendments being payable. The 'Fee calculator' (available on www.qld.gov.au using ESR/2015/1731 as a search term) can be used to calculate the supplementary annual fee payable.

⁴ Available at www.qld.gov.au using the publication number ESR/2015/1731 as a search term.

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Appendix 1—Example calculation of the supplementary annual fee for an environmental authority with ERA 57 only

Day when vehicle numbers considered	Total number of vehicles	Comment	Annual fee ⁵ for total number of vehicles	N	Supplementary annual fee		
					Payable	Calculation	Amount payable
1 July (anniversary day)	15	This is the anniversary day with the maximum number of vehicles	\$4156.50	N/A	No	N/A	N/A
1 September	20	New maximum number of vehicles	\$5542.00	303	Yes	$(5542.00 - 4156.50) \times 303 \div 365$	\$1150.15
15 October	10	N/A ⁶	N/A	N/A	No	N/A	N/A
22 November	17	N/A ⁷	N/A	N/A	No	N/A	N/A
1 February	28	New maximum number of vehicles	\$7758.80	151	Yes	$(7758.80 - 5542.00) \times 151 \div 365$	\$917.08
1 May	38	New maximum number of vehicles but maximum annual fee is based on 36 vehicles	\$9975.60	61	Yes	$(9975.60 - 7758.80) \times 61 \div 365$	\$370.47
19 May	45	N/A as the maximum fee has been reached	N/A	N/A	N/A	N/A	N/A
1 July (anniversary day)	45	This is the anniversary day with the maximum number of vehicles for the new licensing year	\$9975.60	N/A	No	N/A	N/A

⁵ For simplicity the example is for an environmental authority for ERA 57(2) only and considers a licensing year commencing on 1 July so the increase in fee unit does not have to be considered.

⁶ No supplementary annual fee payable as the number of vehicles decreases.

⁷ Fee not payable as vehicle numbers does not increase above the maximum number of vehicles.

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Appendix 2—Example calculation of the supplementary annual fee from appendix 1, but for an environmental authority with 62(1)(c)⁸ and ERA 57

Day when annual fee is considered	Total number of vehicles	AES for annual fee	Comment	Annual fee ⁹ for AES	N	Supplementary annual fee		
						Payable	Calculation	Amount payable
1 July (anniversary day)	15	26	The annual fee is based on the AES of 26 for ERA 62(1)(d)	\$7204.60	N/A	No	N/A	N/A
1 September	20	26	No change in annual fee	\$7204.60	N/A	No	N/A	N/A
15 October	10	26	N/A ¹⁰	N/A	N/A	No	N/A	N/A
22 November	17	26	No change in annual fee	N/A	N/A	No	N/A	N/A
1 February	28	28	New maximum number of vehicles is new AES	\$7758.80	151	Yes	$(7758.80 - 7204.60) \times 151 \div 365$	\$229.27
1 May	38	36	New maximum number of vehicles (and AES). Maximum annual fee is based on 36 vehicles	\$9975.60	61	Yes	$(9975.60 - 7758.80) \times 61 \div 365$	\$370.47
19 May	45	36	N/A as the maximum fee has been reached	N/A	N/A	N/A	N/A	N/A
1 July (anniversary day)	45	36	This is the anniversary day with the maximum number of vehicles for the new licensing year	\$9975.60	N/A	No	N/A	N/A

⁸ ERA 62 is resource recovery and transfer facility operation. Threshold (1)(c) is operating a facility for receiving and storing, dismantling, baling or temporarily storing category 2 regulated waste.

⁹ For simplicity the example is for a 12 month period from an anniversary day of 1 July so the increase in fee unit does not have to be considered.

¹⁰ No supplementary annual fee payable as the number of vehicles decreases.