



Tuvalu

WASTE MANAGEMENT (LEVY DEPOSIT) REGULATION 2019

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Tuvalu

WASTE MANAGEMENT (LEVY DEPOSIT) REGULATION 2019

MADE UNDER SECTION 10 (1) OF THE WASTE MANAGEMENT ACT
2017

PART I - PRELIMINARY

1 Short Title

This Regulation may be cited as the Waste Management (Levy Deposit) Regulation 2019.

2 Purpose

The purpose of this Regulation is to –

- (a) State the principles and rules to support the recovery, processing, treatment and shipment of incoming goods at the end of their operation conditions;
- (b) Provide mechanism for revenue collection and administration; and
- (c) Provide legal framework that encourages waste avoidance and resource recovery behaviour.

3 Commencement

- (a) Subject to sub-regulation (b), this Regulation shall commence on the date appointed by the Minister, in accordance with section 10 (1) of the Act.
- (b) The provisions of Regulation 8(3) shall come into force six months after the commencement of this Regulation.

4 Interpretation

Unless the context otherwise requires, the following means:

“**accountable person**” means an accountant or person of the same status authorized to take record of all the flow of monies or revenue from the levy.

“**Basel Convention**” means the international environment treaty that controls the transboundary movements of hazardous wastes between nations who are party to this Convention;

“**consumer**” means an individual, firm or legal entity that purchases a product or service for consumption

“**customs officer**” means the authorized officer from the Customs Department to collect the levy fees at the point of entry;

“**Hazardous Wastes**” has the meaning in the Waste Management Act 2017;

“**importer**” means an individual, firm or legal entity that brings goods from a foreign country into a customs territory.

“**imprest**” means a sum of money advanced to a public officer as prescribed in Section 13(1)(c) of the Public Finance Act 1978 to meet expenditure connected with the public services;

“**levy**” means payment that is charged on specified goods at point of entry to reduce the amount of waste being landfilled and promote recycling and resource recovery;

“**levy evasion**” means the purposeful illegal attempt to evade assessment or payment of a levy imposed by this Regulation.

“**Minister**” means the Minister responsible for waste management;

“**point of entry**” means the customs station under sub-section 20(3) of the Customs Revenue and Border Protection Act 2014 for the inspection of the imported goods and products under Schedule 1 of this regulation;

“**PET**” means polyethylene terephthalate.

“**producer**” means an individual, firm or legal entity that creates and produces goods and services;

“**Temporary importation**” has the meaning in the Customs Revenue and Border Protection Act 2014;

“**Transfer Station**” means a facility for the collection of wastes to be transferred for shipping;

“**Transshipment**” has the meaning in the Customs Revenue and Border Protection Act 2014;

“**the department**” means the Department of Waste Management;

“**wrongful conduct**” refers to acts of providing false information, illegal dumping and levy evasion.

5 Declaration of Authority

- (a) The Treasury Department under the Ministry of Finance has the mandate to manage the financial side of the system; and
- (b) The Department of Waste Management under the Ministry of Home Affairs has the mandate to manage the operational side of the system.

PART II: THE WASTE LEVY SYSTEM

GOODS AND PRODUCTS FOR LEVY

6 Point of Entry

The following ports have been appointed as points of entry under the Customs Revenue and Border Protection Act 2014:

- (1) The wharf on Funafuti and the warehouse standing adjacent to it situated to the north of the village of Funafuti in the area known as Tegie; and
- (2) The airport area known as the Funafuti International Airport.

7 Collection and Distribution by Producers

Importers shall collect the levied items in Schedule 1 at the point of entry once deposit has been paid. This levy deposit shall be attached to the selling price of the items.

8 Usage by Consumers

- (1) Consumers shall purchase the items in Schedule 1 with the levy attached to it.
- (2) A Consumer may return any consumed waste to the Transfer Station or any official designated Recycling Collection Point for recycling.
- (3) Subject to this Regulations, an authorized officer shall issue a 50% refund of the levy paid by a consumer under subsection (2).

9 Collection and Packaging for Shipping

- (1) All waste shall be collected at the transfer Station or Recycling Collection Point for process and packaging.

- (2) The Department shall enter into a memorandum of understanding with regional and international shipping agents to enable the packed waste to be shipped for recycling.

10 Categorized features of the Goods and Products

Every officer, producer and consumer must work collaboratively to reduce and dispose of the goods and products with the following special features:

- (a) Aluminium, PET, glass and other goods and products listed in Schedule 1 packaging materials with potential recyclable values for shipping overseas or for proper treatment to avoid adverse impacts to the environment;
- (b) Possessing the potential of being recyclable and containing hazardous components embedded in their physical makeups, which require proper management to recover the recyclable materials and at the same time safely remove the hazardous components (toxic gases, fluids and materials) for safe disposal to protect human health and Tuvalu's environment. Some of these goods and products when their operating conditions come to an end are classified as hazardous under the Basel Conventions on the Transboundary Movement of Hazardous Waste including computers, laptops, televisions, cars, motorbikes and solar panel batteries; and
- (c) Sanitary items such as nappies are non-infectious but have the potential to pose risk to human health if not disposed of properly. As long as the waste is suitably wrapped, properly handled and free from residual liquids, the risk to human health is considered low.

LEVY RATES

11 Imposition of a levy on goods and products

The levy is chargeable and payable on specified goods and products as listed under Schedule 1. Any person importing any of the goods and products is liable to make payment of the deposit levy amount to an authorized customs officer for the import duty under the Customs Revenue and Border Protection Act 2014.

12 Levy Rates and Revision

- (1) For the purpose of revision to the levy rates, the Department shall make recommendation for change to the Minister as required.
- (2) The assessment under subsection (1) must be made:
 - (a) in accordance with the features prescribed under section 10;
 - (b) be based on the complexity of the resulting wastes from these goods and products to be managed;

- (c) with some considerations on the affordability or available funds; and
 - (d) the resulting impacts to people if the wastes are not managed and treated properly.
- (3) The following methods were used to determine the levy amounts.
- (a) Existing difference or cost margin of the goods;
 - (b) Cost estimates of processing packaging and exporting the items based on the experiences from other countries;
 - (c) Cost estimates of the needed treatments and disposal approaches for some waste that cannot be recycled and sent overseas.

13 Scheme for the movement of the specified goods and products

- (1) The prescribed scheme for the movement of the specified goods and products is as follows:
- (a) be inspected at the point of entry by the customs officer and provide the importer with an invoice of the total levy amount;
 - (b) only be released upon evidence of a receipt with the full amount of the levy fee being paid by the producer;
 - (c) after being released from customs, be distributed by the producer by way of trade to consumers or buyers;
 - (d) once being consumed or used, be properly packed in rubbish bags, and containers for delivery or collection to the waste disposal facility;
 - (e) as waste received at the waste disposal facility, be packed as required and delivered for shipping to the wharf by the operators;
 - (f) once delivered as packed waste to the wharf, be shipped for recycling.

14 Special Exemption

- (1) Any special request for levy exemption under this Part shall be at the discretion of the Minister upon advice of the Department of Waste or the Waste Levy Committee.
- (2) Exemption for levy is made for:
- (a) Transshipment purposes;
 - (b) Temporary importation; and

- (c) Goods and products are intended to be packaged for export purposes without any plan for local consumption and are confirmed to be used locally.
- (3) A levy exemption made under subsection 14(1) may include ;
 - (a) Donated items from charitable development partners during or after a declared natural disaster; and
 - (b) Lubricating oil imported by the Pacific Energy SWP Ltd.

PART III: ADMINISTRATION OF THE SYSTEM

15 Obligation of Importers

- (1) Any person who imports goods must specify the quantity and rate of the goods in accordance with Schedule 1.
- (2) An importer referred to under subsection (1) must also comply with the requirements under the Customs, Revenue and Border Protection Act 2014.

16 Obligation of Customs Officers

Any Customs Officer on duty shall;

- (a) collect levy deposits paid by importers at the point of entry;
- (b) record into the Bill of Entry form; and
- (c) report their records through the system.

17 Obligation of Consumers

Consumers may dispose consumed items in Schedule 1 either to:

- (a) the Transfer Station; or
- (b) the Recycling Collection Point provided in Schedule 4.

18 Functions of designated waste operators

Designated waste operators shall be selected from a qualified recycling company with proven financial capacity and resources to operate the Transfer Station based on the following functions:

- (a) The establishment of designated collection points throughout the country including the outer islands;

- (b) Preparation and informing members of the public on the Schedules for waste materials set under Schedule 2;
- (c) Make arrangements with key main shops throughout the country for the collection of Schedule 2 waste materials;
- (d) Make refund payments as soon as possible directly to members of the public who bring in waste materials to the Transfer Station including designated Recycling Collection Points;
- (e) Maintaining accurate accounts for all recycling transactions;
- (f) Ensure that the receiving and collected waste materials are processed or protected on the same day they enter the Transfer Station to avoid potential removal from the station;
- (g) Take immediate actions to notify the Department of Waste Management and Treasury Office on any missing waste materials from the Transfer Station;
- (h) Contracting with other parties for the sale and transport off island of collected recycling material;
- (i) Hiring staff as are required to efficiently collect, process, sell and export recycling material;
- (j) Making claims for the refund of payments made to the Customers and Designated Collection Agents for the collected and recovered wastes, if advance payment is made;
- (k) Ensure that the facilities including the Waste Materials Transfer Station are utilized appropriately within the Government approved operational hours and days, unless special instructions are issued by the Department of Waste Management depending on unforeseen circumstances;
- (l) Ensure that the Occupational and Health Safety as well as environmental practices and measures in accordance with relevant existing national laws and policies are adhered to at all times when staff and workers enter the Transfer Station or Recycling Collection Points;
- (m) Ensure that the Department of Waste Management is immediately informed of any important matter pertaining to the operation of the Transfer Station and progress of the system.

19 Functions of the Department of Waste Management

The responsibilities of the Department of Waste Management are to:

- (a) Oversee and monitor the progress of the entire system as such:
 - (i) Reconciliation of recorded waste levy deposits with the Department of Treasury on a monthly basis;
 - (ii) Observe that payment be deposited into the annual budget of the Department;

- (iii) Performance of the Transfer Station and Collection Point staff; and
 - (iv) Review rates where necessary.
- (b) Conduct public awareness and consultation to promote public support and participation;
 - (c) Conduct training for the operator to ensure the good flow and successful of the system;
 - (d) Prepare monthly reports and update for the Waste Levy Committee on the progress of the system.

PART IV: TRANSFER STATIONS AND COLLECTION POINT ARRANGEMENTS

20 Transfer Stations for Funafuti and Outer-Islands

- (1) There shall be transfer stations and recycling collection points as provided in Schedule 4.
- (2) The Transfer Stations shall operate on the last five (5) working days of every month.
- (3) All Transfer Stations shall be managed and operated by authorized staff of the Department.

21 The state and quantity of the wastes deposited

- (1) The wastes deposited at the Transfer Stations are listed under Schedule 2 of this Regulation.
- (2) The minimum amount of wastes allowed for receipt at any Transfer Station is provided under Schedule 3.
- (3) The consumers is obliged to ensure the following:
 - (a) The deposited wastes are cleansed and without any contaminants attached such as soil and mud;
 - (b) Cans, PET and Glass bottles must not be squashed or broken;
 - (c) Any wastes which are considered as old buried cans, PET and glass bottles including other wastes in Schedule 1 imported and collected prior to the commencement of this Regulation shall not be accepted.
- (4) The Department may decline any waste item if the conditions do not meet the set criteria under this regulation.

22 Processing, Packaging and Shipping

- (1) There shall be no processing and packaging during any designated collection day.
- (2) The Department shall before reaching the first day of operation of the Transfer Stations, ensure to process, pack and ship the collected wastes to a directed destination for recycling.
- (3) The Department may enter into agreement with relevant agencies on procedures regarding processing, packaging and shipping.

PART V - FINANCIAL ARRANGEMENT**23 Payment of Levy Deposit into the Annual Budget**

All levy deposits shall be paid into the annual budget of the Department.

24 Undertakings of the Levy Fund

- (1) The purposes of the Levy Fund is to generate revenue for government, support operational means of the system and finance educational and marketing needs under the provisions of the Act.
- (2) For the purpose of sub-section (1), the commitments and relevant deduction to levied good include:
 - (a) Fifty percent refund payments to collectors when its content is consumed or when the goods operating condition comes to an end or when the good is no longer safe for consumption;
 - (b) Twenty-five percent payment to the operators of the transfer station for the processing, baling, packing and shipping of the recovered waste to overseas destinations;
 - (c) Twenty-five percent payments to the Department of Waste Management Agency to cater for the following:
 - (i) The treatment and disposal of wastes that may not qualify for shipment and may be treated and disposed of in Tuvalu; and
 - (ii) Public awareness promotions on the different aspects of the Waste Recycling and Disposal Levy Deposit Programme; and
 - (iii) Monitoring, reporting and other administration aspects including meetings of the Waste Management Committee to deliberate on the progress of the Waste Recycling and Disposal Levy Deposit Programme.

25 Financial Year

The financial year of the Fund shall commence on 1st January ending on 31st December in each year.

26 Payment of collected revenue

All other revenue under this Regulation shall be deposited into the annual budget allocation of the Department.

27 Process of Refunds

- (1) The processing of refunds shall be as follow:
 - (a) For Funafuti customers to be paid directly to customers upon receipt of the wastes at the Transfer Station;
 - (b) For the outer-islands, a report shall be sent to the Department for issuing of the refund monies via any suitable method of payment for the consumers of all the outer-islands.
- (2) Schedule 2 of the Regulation provide for the list of appropriate refund amounts.
- (3) The Director of the Waste Department shall be responsible for the overall process of refund payments.

28 Records and accounts

- (1) The Director shall maintain proper books and documents of accounts, and shall prepare and submit to the Auditor-General no later than three months after the end of each financial year, a statement of account, including its balance sheet, in the forms prescribed by the Auditor-General.
- (2) In line with subsection (1) above, the recycling supervisor shall provide on a monthly basis to the operational officer, records of each load of waste accepted into a waste disposal facility with the following further details:
 - (a) the date;
 - (b) the name of the consumer;
 - (c) a description of the waste;
 - (d) the quantity of the waste in tonnes; and
 - (e) such further information as may require or pertaining to the waste.
- (3) The recycling supervisor shall maintain a written daily record of the quantity of waste disposed of which is considered to be exempt from the levy under the relevant Regulation.

- (3) The recycling supervisor shall retain the records referred to in paragraphs (1) and (2), together with all other documents (in written or electronic form) containing particulars on which the said records are based, for a period of not less than 6 years.

29 Authority to manage receipt and payments from the levy fund

The Department shall, for the purpose of the Act comply with the following:

- (a) Submit an application for an imprest from the Treasury Department for committed payments under regulation 24;
- (b) Submission of application in accordance with rules and procedures prescribed under the Financial Instructions;
- (c) Processing of relevant payments in accordance with requirements under regulation 24;
- (d) Submits receipts from expenditure from the payments made under Regulation 24 at an interval necessary and to be determined by the Minister;
- (e) Retire the allocated imprest at the end of each financial year.

PART VI - OFFENCES

30 Corruption and Illegal Practices

- (1) A person who knowingly misappropriates records of collected waste materials at the any Transfer Station shall be liable to a maximum penalty of \$1,000 fine.
- (2) Any related actions with the intention to manipulate the system for individual gain, shall be liable to a maximum penalty of \$1,000 fine.
- (3) A person must not;
 - (a) engage in a wrongful conduct when collecting or disposing of waste at a waste facility; and
 - (b) knowingly interfere with work at the waste facility.
- (4) A person who commits an offence under subsection (3) above shall be liable to a fine not exceeding \$200.00.

31 Offence to Litter

Any person who drops, deposits or dumps litter:

- (a) In a public place;
- (b) On land belonging to another person; or
- (c) On any place other than the Transfer Station and designated dump site: -

Commits an offence under Section 3 of the Waste Management (Litter and Waste Control) Regulations 2018.

32 Offence to Dump Waste

Any person who deposit, dumps or discharge any waste, or who causes to be deposited, dumped or discharged on any place other than the Transfer Station and designated dump site, commits an offence under Section 5 of the Waste Management (Litter and Waste Control) Regulation 2018.

SCHEDULE 1**LIST OF GOODS AND PRODUCTS TO BE LEVIED**

Item	Good or Product	Deposit Amount
1	Mineral water, sweetened drinks and cooking oils come in PET bottles	10 cent per container
2	Sweetened drinks and alcohols come in aluminium cans	10 cent per container
3	Sweetened drinks, alcohols and cooking oil come in glass bottles	10 cent per container
4	Lubricating Oil	\$0.40 cent per litre
5	Nappy	0.5 cent per nappy
6	Large White Goods – Freezers, Refrigerators (over 2m ³ size)	\$100 per item
7	Medium White Goods - Refrigerators, Washing Machines, Electric Ovens (between 1m ³ and 2m ³ sizes)	\$60 per item
8	Small White Goods - Microwaves, refrigerators, washing machines, etc. (smaller than 1m ³ size)	\$30 per item
9	Construction Heavy Equipment – excavator, loader, trucks (more than 10 tonnes)	\$2000 per unit
10	Construction Medium Equipment - excavator, loader, truck (between 5-10 tonnes)	\$1000 per unit
11	Construction Small Equipment - excavator, loader, truck (less than 5tonnes)	\$500 per unit
12	Office and family vehicles	\$300 per vehicle
13	Motorbikes	\$200 per motorbike
14	Batteries (motorbike - vehicle/equipment - solar panel)	\$10 per unit - \$30 per unit - \$60 per unit

SCHEDULE 2**SET LEVY AMOUNTS PER GOOD & COMMITTED PURPOSES**

Item	Good or Product	For the Management of the Resulting Waste			
		Deposit Amount	Refund Amount	Recycling Operations Subsidy	Administration and Management Support
1	Mineral water, sweetened drinks and cooking oils come in PET bottles	10 cent per container	5 cent	0.25cent	0.25cent
2	Sweetened drinks and alcohols come in aluminium cans	10 cent per container	5 cent	0.25cent	0.25cent
3	Sweetened drinks, alcohols and cooking oil come in glass bottles	10 cent per container	5 cent	0.25cent	0.25cent
4	Lubricating Oil	40 cent per litre	Nil		40cent
5	Nappy	5 cent per unit	Nil	Nil	5 cent
6	Large White Goods – Refrigerators, Freezers, Washing Machines, Electric Ovens (over 2m3 size)	\$100 per unit	\$50	\$25	\$25
7	Medium White Goods - Refrigerators, Washing Machines, Electric Ovens (between 1m3 and 2m3 sizes)	\$60 per item	\$30	\$15	\$15
8	Small White Goods - Microwaves, refrigerators, washing machines, etc. (smaller than 1m3 size)	\$30 per item	\$15	\$7.50	\$7.50
9	Construction Heavy Equipment – excavator, loader, trucks (more than 10 tonnes)	\$2000 per unit	\$1000	\$500	\$500

10	Construction Medium Equipment - excavator, loader, truck (between 5-10 tonnes)	\$1000 per unit	\$500	\$250	\$250
11	Construction Small Equipment - excavator, loader, truck (less than 5 tonnes)	\$500 per unit	\$250	\$125	\$125
12	Office and family vehicles	\$400 per unit	\$200	\$100	\$100
13	Motorbikes	\$200 per unit	\$100	\$50	\$50
14	Batteries motorbike vehicle/equipment – solar panel	\$10 per unit \$30 per unit \$60 per unit	\$5 \$15 \$30	\$2.50 \$7.50 \$15	\$2.50 \$7.50 \$15

SCHEDULE 3**SET MINIMUM NUMBER OF WASTE ITEMS ALLOWED**

Item	Good or Product	At the Waste Materials Transfer Station		At the Collection Agents	
		Set Minimum Amount of items	Equivalent Refund Amount	Set Minimum Amount of items	Equivalent Refund Amount
1	PET bottles from water, sweetened drinks and cooking oils	20	\$1	1	5cent
2	Aluminium cans from sweetened drinks and alcohols	20	\$1	1	5cent
3	Glass bottles from sweetened drinks, alcohols and cooking	20	\$1	1	5cent
4	Other Waste Items	No Limit		Not Accepted	

SCHEDULE 4**TRANSFER STATIONS AND RECYCLING COLLECTION POINTS**

1. There shall be a Transfer Station on Funafuti.
2. There shall be Recycling Collection Point on:-
 - (a) Nanumea;
 - (b) Nanumaga;
 - (c) Niutao;
 - (d) Nui;
 - (e) Vaitupu;
 - (f) Nukufetau; and
 - (g) Nukulaelae
3. Every island shall consist of one (1) recycling collection point except for Funafuti Island which shall be divided into the following blocks:
 - (a) Block 1: Kavatoetoe;
 - (b) Block 2: Vaiaku;
 - (c) Block 3: Funafuti;
 - (d) Block 4: Fakaifou; and
 - (e) Block 5: Lofeagai.