

#### **Tribunal Members**

The Tribunal members for this review are: Carmel Donnelly PSM, Chair Deborah Cope Sandra Gamble

Enquiries regarding this document should be directed to a staff member:

 Sheridan Rapmund
 (02) 9290 8430

 Jessica Forrest
 (02) 9113 7744

 Kristy Mamaril
 (02) 9019 1936

#### Invitation for submissions

IPART invites comment on this document and encourages all interested parties to provide submissions addressing the matters discussed.

#### The Independent Pricing and Regulatory Tribunal

IPART's independence is underpinned by an Act of Parliament. Further information on IPART can be obtained from IPART's website.

#### **Acknowledgment of Country**

IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders, past, present and emerging.

We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

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### We support NSW Office of Local Government improving regulation of domestic waste management charges

In the context of the NSW Office of Local Government's (OLG)'s regulatory role and commitment to its recommended regulatory approach for domestic waste management (DWM) annual charges, we have decided not to implement an indicative 'benchmark' waste peg.

IPART decides each year whether or not to set a maximum percentage ('waste peg') by which NSW local councils (councils) can increase their DWM annual charges.<sup>a</sup>

Previously, we have not limited DWM annual charges, but in 2019 we found that the reasonable cost basis of DWM annual charges had not been audited since 2016-17 and there had been relatively large increases in the charges in recent years alongside increases in waste sector costs. We decided to review how we exercise our regulatory functions relating to DWM annual charges to inform our future decisions and consider how best to protect customers and ensure the charges provide value for money into the future.

We have now completed our review of how we exercise our functions relating to DWM annual charges and, after considering stakeholder feedback on our Draft Report, we have decided to:

- not publish an indicative 'benchmark' waste peg or report on councils' performance against such a benchmark
- continue making decisions on whether or not to limit DWM annual charges in future years in the context of OLG's regulatory role and commitment to its recommended regulatory approach for DWM annual charges.

We have heard stakeholders' concerns that a benchmark waste peg would not reflect the diversity of councils and could create a disincentive to provide appropriate waste management in line with the NSW Government's Waste and Sustainable Materials Strategy 2041 (NSW waste strategy). Many stakeholders also raised concerns about the proposed methodology (particularly its use of lagging indicators) and data limitations for calculating the benchmark waste peg.

We recognise that councils are facing challenges and uncertainty in the DWM sector, particularly as they transition towards a circular economy in line with the NSW waste strategy. In light of this and our current review of the rate peg methodology we agree that, at this time, it is not in the best interests of ratepayers, councils or the environment to implement a benchmark waste peg.

Review of domestic waste management charges

Under section 507 of the Local Government Act 1993 (LG Act), the Minister may specify the percentage by which the amounts of annual charges made by councils for DWM services for a specified year may be varied. The Minister delegated this function (among others) to IPART under section 744 of the LG Act on 6 September, 2010. For the purposes of this section, IPART may specify that no limitation is to apply for a specified year: LG Act s 508(7). This is what IPART has done each year since it was first delegated the function in 2010. (IPART must, each year, either: specify that no limit applies; or set a maximum percentage by which councils can increase their DWM annual charges.)

b For example, due to the China National Sword Policy (which came into effect from January 2018) and as NSW waste policy has evolved. See NSW Environment Protection Authority, *Response to the enforcement of the China National Sword Policy*, November 2018.

The proposed benchmark waste peg methodology was based on the current rate peg methodology.

Instead, we agree and recognise that it is OLG's role to address many of the issues identified by our review. We support and welcome OLG's recommended regulatory approach that it:

- update its Council Rating and Revenue Raising Manual to provide further guidance to councils on setting DWM annual charges
- work with the NSW Audit Office to initiate performance audits on a case-by-case basis of any council or councils that may be imposing unjustifiably high DWM annual charges on their communities.<sup>3</sup>

We agree that, at this stage, this is the best way forward to protect ratepayers and ensure councils have sufficient revenue to meet the efficient costs of providing waste services, given IPART's and OLG's respective regulatory roles.

However, for OLG to undertake these functions, more transparency around DWM costs and charges is needed. Improved transparency and community engagement will also help to better inform and empower the community and improve future regulation of DWM annual charges.

IPART would welcome the opportunity to assist and support OLG in planning, developing and implementing changes to improve regulation and transparency of DWM annual charges going forward. We also anticipate that we will make future decisions on DWM annual charges in the context of OLG's regulatory role and commitment to its recommended regulatory approach for DWM annual charges.

#### Our decisions are:



 To not publish an indicative 'benchmark' waste peg or report on councils' performance against such a benchmark.



2. To continue making decisions on whether or not to limit domestic waste management (DWM) annual charges in future years in the context of the NSW Office of Local Government (OLG)'s regulatory role and commitment to its recommended regulatory approach for DWM annual charges.

#### Our recommendation is:



- 1. That, to address issues identified throughout our review, the NSW Office of Local Government (OLG) develop and implement, in consultation with stakeholders, its recommended regulatory approach that OLG:
  - update its Council Rating and Revenue Raising Manual to provide further guidance to councils on setting DWM annual charges
  - work with the NSW Audit Office to initiate performance audits on a case-bycase basis of any council or councils that may be imposing unjustifiably high DWM annual charges on their communities.

#### 1.1 We reviewed DWM annual charges to inform future decisions

DWM is a key responsibility for councils, with social, public health, environmental and economic significance. Councils provide a range of DWM services to their residents, such as kerbside collection, drop-off facilities and periodic clean-up services.

To recover the cost of these services, councils levy DWM annual charges (separate to local government rates) on their residential ratepayers.<sup>d</sup> These charges raise a total of \$1.45 billion per year, representing 28% of NSW councils' total annual revenue.<sup>e</sup>

In 2010 the Minister for Local Government delegated to IPART the function of varying DWM annual charges. Every year IPART decides whether or not to set a maximum percentage (waste peg) by which councils can increase their DWM annual charges.

To date, we have decided that no limit is to apply to DWM annual charges levied by councils.

Until recently, we were satisfied that DWM annual charges were likely to be reasonable, and that the cost of additional regulation would likely outweigh the benefit. Our main reasons were that:

- councils are required to ensure that income obtained from DWM annual charges does not exceed the reasonable cost of providing DWM services<sup>9</sup>
- DWM costs had been independently audited by OLG each year
- many councils outsource DWM services through a competitive tender process.

However, in mid-2019, OLG informed IPART that it had ceased conducting audits of the reasonable cost basis of DWM annual charges in 2016–17.4 In light of this, we decided it was necessary to reconsider our approach to how we exercise our functions relating to DWM annual charges to help inform our future decisions on DWM annual charges and consider how best to protect customers and ensure the charges provide value for money in the long term.

DWM annual charges are the prices paid for household waste. Councils are required to set DWM annual charges so that income obtained from the charges does not exceed the reasonable cost of providing DWM services, and revenue collected through DWM annual charges may only be used for DWM purposes: LG Act, s 504(2)-(3). Revenue from DWM annual charges must be kept separate from local government rates income, and only used for expenditure related to DWM services: LG Act, s 409(3)(a).

e IPART analysis based on 2020–21 data from OLG, Your Council Report, accessed on 29 September 2022.

This year we decided to continue not to limit DWM annual charges for the period from 1 July 2023 and 30 June 2024 as set out in our Fact Sheet.

<sup>9</sup> Section 504(3) of the LG Act provides that income obtained from charges for DWM must be calculated so as not to exceed the reasonable cost to the council of providing these services.

We asked councils to report on their DWM expenses and services for the 2017–18 and 2018–19 financial years as part of our 2019–20 Local Government Cost Index (LGCI) survey to inform this process. We found that DWM annual charges:

- had experienced relatively large increases in recent years
- vary significantly across councils (even for similar councils).

We released a Discussion Paper in August 2020 to seek stakeholder feedback on whether there are issues with DWM annual charges and whether any regulatory or other action is required.<sup>5</sup> Councils told us the major contributors to recent increases in these charges were external cost drivers outside their control. They also had concerns about:

- the lack of investment in waste recycling and disposal infrastructure in NSW
- recent increases in the Waste Levy without additional funding to councils for recycling
- market concentration in the waste services industry.6

#### 1.2 Our Draft Report proposed a benchmark waste peg

We considered what we could do to better protect ratepayers and assist councils in setting their DWM annual charges. We released a Draft Report in December 2021 to seek feedback on our proposal to:

- publish an annual indicative benchmark waste peg that reflects the changes in costs of providing DWM services
- report on councils' performance against the benchmark waste peg
- provide pricing principles guidance on how to set DWM annual charges.

We have considered all feedback we received in response the Draft Report and made our final decisions and recommendations. The following sections of this report summarise feedback received from stakeholders to our Draft Report, and our recommendations for improving regulation and transparency of DWM annual charges going forward.

### 2 Feedback on our Draft Report did not support a benchmark waste peg





Submissions to our Draft Report from:

- 55 individual councils
- 12 council organisations (including 1 joint submission)
- 2 government agencies
- 2 peak body organisations
- 4 waste and allied industry organisations
- 6 of the general public/community



75%

of 128 NSW councils represented across metropolitan, regional, and rural councils

We considered all feedback received in submissions to our Draft Report and found that:

- Most stakeholders opposed our proposal to publish an annual benchmark waste peg that
  reflects the changes in costs of providing DWM services, and report on councils' performance
  against the benchmark waste peg, for a variety of reasons.
- Some stakeholders considered further regulation of DWM annual charges is unnecessary.
- However, councils would value greater guidance on setting their DWM annual charges and many councils said that including pricing principles and worked examples in OLG's Council Rating and Revenue Raising Manual would be useful.

Each of these findings is discussed below. Some stakeholders also raised concerns about how their councils spend their money and allocate overheads, cost increases from contract recycling and organic waste services and funds held in Container Deposit Schemes for containers that are not returned.<sup>8</sup>

# 2.1 Most stakeholders opposed the benchmark waste peg and reporting

More than 85% of the 75 non-confidential submissions we received expressed strong opposition to our proposal to publish an indicative benchmark waste peg each year, and report on councils' performance against the benchmark. Key concerns raised in submissions are outlined below. The most common reasons for opposing our proposal were that stakeholders considered:

- it could create a disincentive to provide appropriate waste management
- a benchmark waste peg does not align with the NSW waste strategy
- the proposed benchmark for 2022-23 does not reflect significant cost increases beyond councils' control
- the proposed methodology and data for calculating the benchmark are not appropriate
- the benchmark waste peg could limit councils' ability to deliver the DWM services the community wants
- reporting on councils' performance against the benchmark could mislead the community.

Stakeholders generally recognised the proposed benchmark waste peg was "indicative", but still considered there would be negative reputational impacts for those that exceeded it (even if the increases were justifiable), and were concerned it would become a mandated waste peg.<sup>10</sup>

While most stakeholders opposed the proposed benchmark waste peg, there were 6 non-confidential submissions that considered the benefits of the proposal. For example, Campbelltown City Council and Camden Council agreed with benchmarking as a guide for councils but considered the waste peg too low. Nambucca Valley Council considered that if there was a benchmark waste peg, it should remain voluntary. Some stakeholders did not express a view on the benchmark peg (4 submissions).

## 2.1.1 A benchmark waste peg and reporting could create a disincentive to provide appropriate waste management

Many stakeholders considered the proposed annual benchmark waste peg and annual reporting would prioritise least-cost DWM over environmental outcomes, community needs and best practice. For example, OLG submitted it could "disincentivise appropriate waste management" and cause a "race to the bottom" around sustainability measures such as "circular economy and climate change objectives". It also said councils would "lose the ability to prioritise and determine their waste management functions on local needs and demands".<sup>13</sup>

Several stakeholders, including Local Government NSW (LGNSW), considered that a benchmark waste peg would create incentives for councils to restrict DWM services to "minimum requirements" over innovation, waste minimisation, resource recovery and the delivery of best-practise services to meet community expectations.<sup>14</sup>

<sup>&</sup>lt;sup>h</sup> We also received 5 confidential submissions.

A range of councils, the Total Environment Centre and industry stakeholders such as the Waste Management and Resources Recovery Association Australia raised similar concerns.<sup>15</sup>

#### 2.1.2 A benchmark waste peg does not align with the NSW waste strategy

Many stakeholders considered a benchmark waste peg would be out of step with the NSW waste strategy and would jeopardise delivering on its targets, including the rollout of food organics and garden organics (FOGO) services by 2030. The NSW Environmental Protection Authority (EPA) considered it could deter councils from "investing in the improved waste management services needed to deliver on the objectives" of the NSW waste strategy. <sup>16</sup> Many highlighted councils' challenges in transitioning to a circular economy, which requires councils to introduce new or enhanced waste services. They considered that the benchmark waste peg would be a significant barrier to this. <sup>17</sup>

For example, Lake Macquarie City Council submitted that a benchmark waste peg "does not encourage greater diversion from landfill in line with the NSW Government's targets. Often, diversion of material (such as bulky waste) costs more than landfilling it due to increased handling, even with the waste levy savings factored in". 18 Bega Valley Shire Council noted the need for greater investment in waste management given increased waste generation and lagging waste diversion levels. 19 Other councils cited research by South Sydney Regional Organisation of Councils (SSROC), that estimated the cost of the FOGO rollout would increase DWM annual charges by an average of 14% per year. 20

## 2.1.3 The proposed benchmark waste peg for 2022-23 does not reflect cost increases beyond councils' control

Some stakeholders submitted that because the proposed benchmark waste peg of 1.1% for 2022-23 was based on historical costs, it does not account for cost increases now and in the coming years, especially those beyond councils' control. They considered therefore, that setting DWM annual charges in line with the benchmark would lead to financial shortfalls and other negative implications for councils and communities.<sup>21</sup> For example:

- SSROC submitted that its modelling indicated DWM annual charges in line with this proposed benchmark would lead to a more than \$260 million shortfall in the total funding required for its 11 councils to maintain the current level of service over 10 years.<sup>22</sup>
- Inner West Council submitted that under its 10-year financial model, DWM annual charges in line with the proposed benchmark would result in a funding shortfall of \$581,000 in 2023-24, and up to over \$4.4 million in 2031-32.<sup>23</sup>

Councils, in particular, noted that a range of DWM cost components are likely to increase by more than 1.1% in 2022-23, given increases in the Consumer Price Index (CPI). For example, Woollahra Municipal Council noted that for 2022-23, the Local Government annual award provided for a 2% wage increase and the superannuation guarantee would increase by 0.5%. It also noted that its council employee benefits and on-costs increased by 2.5% in 2021-22 and was expected to increase in 2022-23.24 Other councils pointed to likely increases in the cost of fuel and electricity, transport, asset maintenance, repair and upgrades, new assets, as well as costs associated with export bans, the waste levy, clean ups after floods, bushfires and other natural disasters to respond to climate change and impacts of lack of infrastructure and low investment, and competition in the waste industry.<sup>25</sup>

Some stakeholders were also greatly concerned about contract costs that are out of councils' control and limited ability for councils to negotiate contract prices.<sup>26</sup> According to our analysis, these costs can make up on average about 50% of DWM costs<sup>27</sup>, and in some cases up to 80%. Hornsby Shire Council considered that the proposed benchmark waste peg would compromise "council's legal and contractual obligations to fund outsourced essential waste service contract cost increases which [they have] little to no control to reduce or prevent".<sup>28</sup>

### 2.1.4 The proposed methodology and data for calculating the benchmark is not appropriate

Some stakeholders expressed concerns about the methodology and data we proposed to calculate the indicative benchmark waste peg. They opposed the waste cost index (WCI) set out in the Draft Report, which they considered was based on:

- data that does not include indices that reflect the waste industry, such as contract price outcomes and rise and fall provisions<sup>29</sup>
- lagging indicators and out-of-date cost data that are unlikely to fully represent increased costs due to recent events such as the enforcement of the China National Sword Policy and export bans on waste that began in 2018, and the costs likely to be associated with the NSW waste strategy.<sup>30</sup>

Stakeholders argued for a forward-facing methodology that better takes into account the real operating environment that councils work in.<sup>31</sup> We note that, the proposed benchmark waste peg methodology was based on our current rate peg methodology. We are currently reviewing this methodology. For more information, see our Issues Paper for our review of the rate peg methodology.

Some stakeholders also considered that the methodology took a 'one size fits all' approach to setting a benchmark waste peg, which does not take account of the differences between NSW councils. For example, Western Sydney Regional Organisation of Councils considered that our proposed methodology "ignores the complexity of different services, demographics, geography, access to infrastructure, transport distances, time of contracting, wage awards, resources trading and policy landscape that influences the cost of the domestic waste services to residents". 32

<sup>&</sup>lt;sup>1</sup> In its submission to our Draft Report, Northern Beaches Council noted that its contract costs are closer to 80%.

Temora Shire Council noted the varying levels of maturity across councils and their DWM services.<sup>33</sup> Riverina Eastern Regional Organisation of Councils said it would "discriminate against remote, rural and regional councils, where populations are thin, transport costs are high and consequently service delivery is more difficult".<sup>34</sup>

Some stakeholders also argued that the proposed benchmark waste peg would not address IPART's concerns over the variability in DWM annual charges across councils. This was mostly because they considered it would "further [entrench] the gap between councils with relatively low DWM annual charges and councils with relatively high DWM annual charges". It would allow councils with relatively high charges to continue to levy high charges and increase them by more than councils with lower DWM annual charges.<sup>35</sup>

#### Box 2.1 IPART is currently reviewing its rate peg methodology

The rate peg is the maximum percentage amount by which a council may increase its income from rates for the year. It protects ratepayers from excessive rate increases, while ensuring councils receive a fair amount of income from rates to provide quality services. IPART sets the rate peg and calculates it by applying a methodology that comprises the Local Government Cost Index (LGCI), a productivity factor and a population factor.

In August 2022, IPART received a Terms of Reference from the Minister for Local Government to review the local government rate peg methodology, including the LGCI. We released an Issues Paper in September 2022 seeking feedback on a range of issues including:

- accounting for the differences between councils
- whether volatility and lag in the rate peg are problems and if the rate peg can reflect costs in a more timely manner as it currently reflects up to a 2-year lag based on latest cost information
- improving the simplicity and understandability of the rate peg.

Source: IPART, Review of rate peg methodology – Issues Paper, September 2022, pp 1-2, 5-9, 15-19.

## 2.1.5 A benchmark waste peg would limit councils' ability to deliver DWM services the community wants

Some stakeholders suggested that a benchmark waste peg would restrict councils in delivering what the community wants.<sup>36</sup> For example, Lithgow City Council stated that a benchmark waste peg "cannot account for the community's willingness to pay for additional services and resource recovery. Waste management is an area where the community expects a certain level of service, and this level of service will vary between communities".<sup>37</sup> The Council of the City of Sydney was "concerned that the potential regulation would fail to address the differing service levels, service requirements and community expectations of each local government area".<sup>38</sup>

LGNSW, OLG and other councils expressed the view that councils have consulted with their communities as part of their strategic planning and identified a strong community expectation for higher resource recovery and a willingness to pay for additional services.<sup>39</sup> Federation Council noted that increased awareness and education about environmental sustainability has led to community demands for councils to improve their performance, and acceptance to pay more for services if improvements are achieved.<sup>40</sup>

## 2.1.6 Reporting on councils' performance against the benchmark may mislead the community

Several stakeholders considered the proposed annual reporting inappropriate. Many were concerned that communities would conclude that councils are overcharging or inefficient if charges increase by more than the indicative benchmark peg, regardless of the reasons for the increase. <sup>41</sup> Australian Landfill Owners Association (ALOA) expressed concerns that conclusions would be made that councils that increase DWM annual charges above the benchmark are not providing a 'value for money' service. <sup>42</sup>

Some stakeholders raised that the special variation for DWM annual charges to avoid these reputational risks would be time-consuming.<sup>43</sup> They also considered the proposal "may also undercut establishing social licence for a new service, increase planning time, and create delays in service introduction".<sup>44</sup>

Many expressed the view that reporting councils' performance against a benchmark waste peg would be comparing 'apples with oranges'.<sup>45</sup> For example, Blue Mountains City Council was concerned there would be no similar council to benchmark it with and that "any attempt to force a comparison with a 'similar' council will present challenges and provide misleading outcomes".<sup>46</sup>

Hornsby Shire Council was concerned that the benchmark "assumes all councils are at the same point in developing and managing their waste services, whereas different councils are on different base level funding points and will take major steps requiring significant additional funds at different times to each other."<sup>47</sup>

Some councils were also concerned about the understandability of information presented in the reports. OLG suggested that a published benchmark would "cause confusion among ratepayers and councils" and "is likely to significantly increase enquiries and complaints between ratepayers and their councils, who may mistake the benchmark waste peg as mandated in the same way as the rate peg, especially if the benchmark waste peg only includes kerbside collection services".<sup>48</sup>

#### 2.2 Some stakeholders consider further regulation is unnecessary

Some stakeholders consider that further regulation is not necessary, given regulatory mechanisms that already exist. They also raised concerns that the proposed benchmark waste peg would lead to increased administrative and regulatory burdens and "unnecessary administrative duplication".<sup>49</sup> For example, stakeholders noted that:

• The Local Government Act 1993 (LG Act) requirement "that the annual charge must not exceed the reasonable cost of providing the service" was sufficient to regulate DWM annual charges.<sup>50</sup>

- The Integrated Planning and Reporting (IP&R) requirement that councils present their proposed DWM annual charges to the community for 28 days for comment and then to publish these charges already promoted community engagement and transparency.<sup>51</sup>
- Ratepayers can already raise concerns about DWM annual charges directly with councils,<sup>52</sup>
   and can compare charges levied by their councils with other NSW councils via the Your
   Council website.<sup>53</sup>

Other stakeholders argued that it is appropriate for councils to deliver DWM services based on local circumstances and community needs. Rather than more regulation, councils need to ensure they consult and communicate with their communities to understand their needs and explain any DWM annual charge increases. 54 Some also submitted that current services and charges already reflect the community's "waste minimisation aspirations" and given changes in the environment and market, charges should be adjusted to reflect the industry rather than be limited by a waste peg. 55

Tamworth Regional Council noted that ratepayers "have the right, through the election process, to not support a Council or Councillors who, in their view, have supported unreasonable increases in DWM annual charges".56

Some stakeholders considered the local government procurement policies, which set out guidelines for purchasing and tendering services such as DWM services, provide adequate protection for ratepayers. LGNSW submitted that these guidelines ensure communities receive best value for money. It argued that the "focus should be on ensuring the appropriate use of these mechanisms rather than introducing blunt instruments such as a peg or one-off adjustments".57

#### Similarly:

- The Council of the City of Sydney submitted that the procurement process ensured that services reflect the best value for money at the time of tendering.<sup>58</sup>
- ALOA argued that the procurement process is onerous and extensive, with stringent performance indicators and measures in contracts to ensure quality services.<sup>59</sup>

LGNSW also noted that through membership of Regional Organisation of Councils, Joint Organisations and voluntary waste organisations, NSW councils can facilitate joint contract negotiations, create opportunities to limit costs, and facilitate consistency in regional waste delivery. These networks also enable them to compare their services with neighbouring councils and this could result in additional efficiencies.<sup>60</sup>

While not supporting our proposed benchmark waste peg and reporting, several stakeholders appeared to support the idea of regulation by exception. For example, some suggested that instead IPART should identify and work with councils that are not compliant with the pricing principles and "leave compliant councils to continue delivering quality services that meet the needs and service preferences of individual communities". 61 According to Lake Macquarie City Council, "Islolutions should instead focus on supporting councils to address the fundamental source of IPART's concerns rather than introducing further regulatory measures such as a benchmark or peg". 62

# 2.3 Councils would value greater guidance on setting DWM annual charges

Stakeholder feedback in response to our proposal to provide pricing principles indicate that many councils would value greater guidance and clarity in setting DWM annual charges, rather than additional regulation. In particular, stakeholders:

- called for an updated definition of waste and DWM services to address the lack of clarity and vagueness in current guidance in the LG Act and OLG's Council Rating and Revenue Raising Manual<sup>63</sup>
- considered that pricing principles would be helpful, but the set we proposed need to be refined.<sup>64</sup>

#### 2.3.1 Stakeholders call for an updated definition of waste and DWM services

More than 2 in 3 stakeholders (51 non-confidential submissions) raised concerns about the current guidance on which activities' costs should be recovered through DWM annual charges versus through local government rates. <sup>65</sup> More than a third submitted that the definition of DWM services<sup>1</sup> in the LG Act needed to be updated. <sup>66</sup>

Stakeholders considered the current definition is not in line with community expectations, or does not reflect changes in the waste sector as driven by NSW Government policy (including the transition towards to a circular economy through resource recovery and waste avoidance). For example,

#### LGNSW submitted that:

"Updated and clearer guidance on what should be included (or excluded) from the DWM annual charge is the simplest and most efficient way to provide transparency to residents and consistent allocation of costs. The current definitions and guidance on what should be included in the DWM annual charge are outdated and do not reflect modern waste management activities, nor provide for the future waste services which are likely to be required in line with the transition to a circular economy as per the NSW Government's vision outlined in the NSW Waste and Sustainable Materials Strategy.

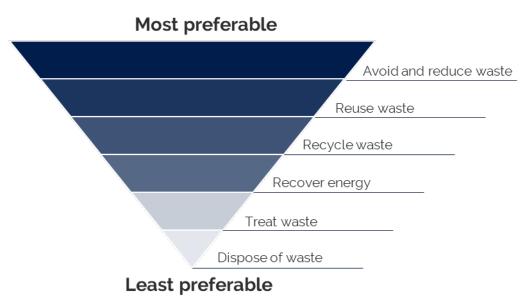
The first step should therefore be to update definitions (such as 'domestic waste management service') in the Local Government Act 1993 and in the associated Council Rating and Revenue Raising Manual.".67

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Under the LG Act, "domestic waste" means waste on domestic premises of a kind and quantity ordinarily generated on domestic premises and includes waste that may be recycled, but does not include sewage; and "domestic waste management services" means services comprising the periodic collection of domestic waste from individual parcels of rateable land and services that are associated with those services.

Similarly, the Council of City of Sydney submitted that OLG's Council Rating and Revenue Raising Manual was last updated in 2007 and "does not reflect how waste and recycling services to the community have changed in NSW over the last fifteen years and the expectation from the community with regard to the types of services that are available". 68 Northern Sydney Regional Organisation of Councils suggested that the definition of waste services should "incorporate all programs delivered to residents and the broader community that relate to the waste hierarchy" on which the NSW waste strategy is based. 69 Figure 2.1 shows the waste hierarchy to guide waste management.

Figure 2.1 Waste hierarchy



Source: EPA, The waste hierarchy, September 2017

In addition, some stakeholders argued that the definition of domestic waste management should include many more activities than is currently the case, so that it covers all services and functions necessary for minimising landfill and maximising resource recovery from domestic waste. To Hornsby Shire Council suggested this could be achieved by broadening the scope of the definition from including only DWM services "to the property" as it is currently, to including DWM services that would be "to the benefit of the property", related to "managing waste generated from domestic properties". To Box 2.2 lists the specific additional activities mentioned by stakeholders.

### Box 2.2 Additional activities stakeholders want included in DWM annual charges

Councils considered that the LG Act should be amended to expand the definition of DWM to reflect a holistic view of waste management services to clearly include:

- illegal dumping clean-up costs particularly where the material arises from residential sources
- clean up costs associated with natural disasters such as floods and bushfires
- broader waste avoidance education for residents (beyond disposal and recycling education)
- events such as Clean Up Australia Day and other littering/waste community programs
- operational and ongoing costs of Community Recycling Centres (CRCs) and Reuse and Repair Facilities, as services provided to residents
- drop-off events for hazardous waste, chemicals, e-waste and other future product stewardship scheme items
- collection and recycling of materials from residents, including soft plastics, textiles, mattresses, tyres, batteries, and solar PV panels.

Source: LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 17 and submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review from Bathurst Regional Council, Blacktown City Council, Cessnock City Council, Gunnedah Shire Council, Lake Macquarie City Council, Lismore City Council, Northern Beaches Council, Willoughby City Council and Woollahra Municipal Council.

Some councils contended that they should be able to recover costs associated with managing illegally dumped waste through DWM annual charges.<sup>72</sup> For example:

- Council of the City of Sydney submitted that "that managing illegal dumping absolutely meets the criteria of managing domestic waste because 90% of illegal dumping in the City of Sydney local government area is generated domestically".<sup>73</sup>
- Woollahra Municipal Council submitted that it is "incredibly difficult to separately identify the
  costs of illegal dumping. We do not do separate trips to collect illegally dumped rubbish nor
  do we weigh it. It is collected at the same time, in the same truck and by the same staff when
  they collect other household waste collections".<sup>74</sup>

For these reasons, several councils argued that recovering the costs of illegal dumping through DWM annual charges is appropriate and efficient.

Several submissions, including LGNSW's submission, supported working with the NSW Government to update the definitions and guidance relating to DWM annual charges. 5 Some also highlighted the need for consultation with stakeholders. 6 Shoalhaven City Council recommended publishing very clear guidelines on components of the Idomestic waste chargel considered valid and letting councils provide the calculations from first principles to support the Idomestic waste chargel. 7 Bathurst Regional Council suggested that the definitions and guidance be reviewed every 5 years to ensure they reflect real-world conditions. 78

We consider that a clearer understanding of what is included and excluded in the term 'domestic waste' will allow councils to allocate costs between general income and DWM annual charges on a more consistent basis. It would also provide greater certainty to IPART when it exercises its local government functions.

#### 2.3.2 Stakeholders considered pricing principles would be helpful

In our Draft Report we proposed 4 pricing principles and provided some worked examples of how these pricing principles could be applied. We also asked stakeholders whether pricing principles and worked examples would assist councils to set DWM annual charges to achieve the best value for ratepayers.

Almost 3 in 4 stakeholders (56 non-confidential submissions)<sup>79</sup> indicated that clear pricing principles would be useful. For example, some said this would:

- help councils better explain DWM annual charges to their community while allowing them to align their annual charges with LG Act requirements<sup>80</sup>
- provide a "solid justification" for setting DWM annual charges as well as negate the need for a benchmark waste peg.<sup>81</sup>

However, OLG suggested that our proposed pricing principles were overly prescriptive.<sup>82</sup> Other stakeholders submitted these principles need further improvements, calling for various aspects of them to be revised, refined and clarified.

More than half of stakeholders (49 non-confidential submissions)<sup>83</sup> supported the inclusion of detailed examples to assist councils in implementing the pricing principles in OLG's Rating and Revenue Raising Manual.

### Stakeholders consider proposed pricing principles need more flexibility and refinement

Key concerns raised by stakeholders for each pricing principle are summarised in Table 2.1 and discussed in the following sections.

Table 2.1 Summary of feedback on pricing principles

Principle		Issues raised
1	DWM revenue should equal the efficient incremental cost of providing the DWM service	<ul> <li>Scope of activities too narrow</li> <li>Allocation of overheads between general income and income from DWM annual charges</li> <li>Rebalancing of costs may lock-in in efficient costs</li> </ul>
2	Councils should publish details of all DWM services they provide, the size of bin(s), frequency of collection and individual charges for each service	<ul><li>Risk of duplication and burden</li><li>Complexity of price per bin</li></ul>
3	Within a council area, customers that are imposing similar costs for a particular service should pay the same DWM annual charge and those paying the same DWM annual charge for a particular service should get the same level of service	<ul><li>May be difficult to implement in practice</li><li>Risk to pensioner concessions</li></ul>
4	Any capital costs of providing DWM services should be recovered over the life of the asset to minimise price volatility	May impose borrowing costs on ratepayers if not able to hold waste reserves

### Principle 1: DWM revenue should equal the efficient incremental cost of providing the DWM service

We proposed Pricing Principle 1 to address how councils can allocate costs to DWM annual charges. Feedback on this pricing principle reflected concerns about:

- the scope of activities on which the effective incremental cost is to be calculated in line with concerns about the definitions of waste and waste services as described above
- incremental cost allocation of overheads
- rebalancing costs between general rates and DWM annual charges.

As discussed above, many submissions raised concerns about the scope of activities that could be included in DWM annual charges, and considered that the current definition of waste and DWM services were too narrow and could not adequately reflect the range of DWM services increasingly needed to align with NSW waste strategy.<sup>84</sup>

A number of councils did not favour the incremental cost allocation of overheads. For example, Hornsby Shire Council supported councils "to utilise average cost methodology for determining corporate overheads to be attributed to DWM annual charge rather than the proposed incremental cost methodology". <sup>95</sup> It also explained that it "apportions corporate overheads to all functional areas of Council under the average cost methodology and using the incremental cost method for DWM service function will mean other areas of council will need to unfairly carry this cost shift". Woollahra Municipal Council also did not agree with this principle, noting it currently allocates overhead costs using activity-based costing which it considers reflects the reasonable cost of providing DWM services. <sup>86</sup>

We recognise that incremental allocation for overheads may be complex for some councils' DWM services, and that greater flexibility may be needed for councils to calculate their DWM annual charges. However, we consider that DWM annual charges should recover only the overheads associated with DWM services.

Stakeholder feedback also discussed the "rebalancing" of costs between general rates and DWM annual charges. Some stakeholders agreed that if DWM annual charge revenue was lost as a result of aligning with the pricing principles, it should be able to be recovered from general rates to allow councils to maintain the same overall level of revenue. However, other stakeholders opposed this idea, raising concerns that it would lock in inefficient costs going forward. Between the costs and DWM annual charge revenue was lost as a result of aligning with the pricing principles, it should be able to be recovered from general rates to allow councils to maintain the same overall level of revenue. The pricing principles is a second pricing to the cost of the cost

Principle 2: Councils should publish details of all the DWM services they provide, the size of the bin, the frequency of the collection and the individual charges for each service

We proposed Pricing Principle 2 to address the need for improving transparency of DWM annual charges. Councils generally supported greater transparency and publishing details of all the DWM services. <sup>89</sup> Many noted that as part of the IP&R framework as mentioned above, they exhibit their fees and charges for the community to comment on, and publish information on their websites.

While many stakeholder submissions supported this principle, some stakeholders raised issues with it. For example, Gunnedah Shire Council noted that publishing a price per bin was not straightforward "due to the complex mix of services available to meet varying community needs". 90 The Council of the City of Sydney supported increased transparency however "with a caveat that the proposed approach ensures that the data can be easily understood and is inexpensive to administer and maintain". 91 LGNSW also pointed out varying capacities for councils to present information. 92

While we recognise the need to avoid duplication of reporting and minimise regulatory burden, we consider that more could be done to improve the accessibility of information, particularly for ratepayers. We consider greater transparency, comparability and accessibility of information will be needed to improve engagement with the community to ensure that councils can continue to respond effectively to community needs and expectations, particularly in the current context of cost of living pressures.

Principle 3: Within a council area, customers that are imposing similar costs for a particular service should pay the same DWM annual charge and those paying the same DWM annual charge for a particular service should get the same level of service

We proposed Pricing Principle 3 to provide guidance to councils on setting DWM annual charges to reflect service levels. Most councils also supported this principle however, some raised concerns. For example:

• Northern Beaches Council explained that this may be difficult in practice as "councils with diverse topography and demographics need to provide domestic waste services in different ways. For example, services to island communities". 93 It considers that section 496 of the LG Act allows councils to aggregate the varying costs associated with providing waste services to different customers and determine a standard DWM annual charge to apply to all parcels of residential land within the local government area for substantially the same service.

Hawkesbury City Council was concerned that this pricing principle may result in councils
"being unable to offer discounts or rebates, such as to pensioners or for prompt payment of
fees and charges".<sup>94</sup>

As for Pricing Principle 1, we also consider greater flexibility may be required for councils in charging for DWM service to reflect service levels and to cover costs, as well as in the allocation of pensioner concessions.

### Principle 4: Any capital costs of providing DWM services should be recovered over the life of the asset to minimise price volatility

Councils supported the intent of minimising price volatility by spreading costs however several submissions raised concerns about this principle.

Some councils indicated they had interpreted this principle to mean that councils can only recover capital costs after the capital purchase or implementation. Councils argued that they should be allowed to recover costs prior to purchase and implementation, through accumulating waste reserves to be spent later. Some councils interpreted this principle as not allowing for waste reserves to be held and therefore councils may need to rely on borrowing and incurring borrowing costs which would mean recovering more from the DWM annual charges.

Bega Valley Shire Council argued that councils need "to retain the ability to recover and hold funds in reserve based on future planned activities as opposed to relying on borrowings to fund expenditure" and recovering costs post service implementation. It notes that only recovering costs post implementation would be more costly to the ratepayer as they would also have to pay for interest costs on capital purchases.<sup>95</sup>

Many councils argued for the need to hold waste reserves. For example, Hunter Joint Organisation supported using waste reserves for reasonable future obligations, including climate events and other emergencies, rapid market-based cost increases, capital expenditures for planned services such as FOGO or planned waste-related infrastructure such as CRCs, and other reasonable market risks".97

We recognise concerns regarding this principle, and note that it is not intended to prevent accumulation of waste reserves where this is consistent with the LG Act. Councils should provide justification for such reserves and engage transparently on them with their communities.

### 3 We recommend OLG develop and implement its improved regulatory approach

In the context of OLG's regulatory role and commitment to its recommended regulatory approach for DWM annual charges, feedback on our Draft Report and our current rate peg methodology review we have revised our draft decisions. We continue to consider that regulatory action is required for DWM annual charges (see Box 3.1). However, at this time, it is not in the best interests of ratepayers, councils and the environment to implement an indicative benchmark waste peg as proposed in our Draft Report.

Instead, we agree that it is OLG's role to address many of the issues identified throughout our review. We welcome and support the alternative regulatory approach that OLG recommended in its submission to our Draft Report to ensure appropriate levying of DWM annual charges by councils, including that it:

- update its Council Rating and Revenue Raising Manual to provide further guidance to councils on setting DWM annual charges and to address key issues identified by IPART
- work with the NSW Audit Office to initiate performance audits on a case-by-case basis of any council or councils that may be imposing unjustifiably high DWM annual charges on their communities.<sup>98</sup>

After considering alternative approaches, stakeholder feedback and IPART's and OLG's respective regulatory roles, we consider this approach is currently the best way forward to address issues identified by our review and:

- protect ratepayers from higher than necessary charges and ensure they get value for money
- provide improved guidance and support to councils and ensure they have sufficient revenue to meet the efficient costs of providing waste services.

We recommend that to address issues identified throughout our review, OLG develop and implement, in consultation with stakeholders, its recommended regulatory approach. We consider that this approach will be more targeted and less burdensome than other approaches we considered (such as a benchmark waste peg, or OLG audits of DWM annual charges for all councils).

However, we consider that for OLG to implement its recommended regulatory approach, greater transparency of DWM costs and charges will be needed. More transparency will also help to better inform and empower the community and improve future regulation of DWM annual charges.

IPART would welcome the opportunity to assist and support OLG in developing and implementing changes to improve transparency and regulation of DWM annual charges going forward. The following sections include some high-level suggestions on this process.

We intend to make future decisions on whether or not to limit DWM annual charges in the context of OLG's regulatory role and commitment to its recommended regulatory approach for DWM annual charges.

At this stage, we do not intend to undertake another review of how we exercise our regulatory functions relating to DWM annual charges in the near future. However, we may periodically review our approach to assess whether it continues to be appropriate. We would consult with stakeholders before making any changes to our approach.

### Box 3.1 We continue to consider that regulatory action is required for DWM annual charges

We maintain our view that action is required to improve the regulation of DWM annual charges to protect ratepayers from higher than necessary charges. In reviewing DWM annual charges, we considered various options to improve regulation and safeguards for ratepayers given:

- the absence of OLG audits for DWM annual charges since 2016
- recent increases in DWM annual charges, as well as cost of living expenses and financial pressures on ratepayers
- feedback from councils indicated concerns about potential future cost increases as they implement the NSW waste strategy
- calls from councils for improved guidance on setting DWM annual charges
- IPART's delegation each year to either: set a maximum percentage by which
  councils can increase DWM annual charges in a given year; or specify that no
  limit applies.

# 3.1 Improved guidance will assist councils in setting DWM annual charges

In OLG's submission to our Draft Report, it recommended that it update its Council Rating and Revenue Raising Manual to provide further guidance to councils on key issues identified by our review.

We support this action and note that many councils would value improved, updated and clearer guidance on how to appropriately set DWM annual charges (see section 2.3).

We suggest that OLG update its Council Rating and Revenue Raising Manual for DWM annual charges in consultation with stakeholders including councils, representative organisations, ratepayers and other NSW Government agencies (such as EPA and IPART). This could include considering whether to:

- include a revised version of the pricing principles for DWM annual charges, as set out in our Draft Report into its Council Rating and Revenue Raising Manual, and/or worked examples
- assess compliance with the OLG's Council Rating and Revenue Raising Manual, e.g. via an annual declaration of assurance by councils.

We also suggest that OLG, in consultation with EPA, consider whether the current definition of and scope of activities falling under DWM services in the LG Act remains fit for purpose. We recognise that the way the community expects government to conceptualise domestic waste has changed and consider it important to reflect councils' role and contemporary challenges in and align this across relevant regulatory instruments and frameworks.

# 3.2 We support targeted investigation of councils' DWM annual charges

In OLG's submission to our Draft Report, it recommended that it work with the NSW Audit Office to initiate performance audits on a case-by-case basis of any council or councils that may be imposing unjustifiably high DWM annual charges on their communities. We support this targeted approach, as it will provide safeguards for ratepayers without being overly costly and burdensome.

We suggest that OLG, in consultation with stakeholders, develop and implement a process to identify and investigate these outlier councils. In developing this process, OLG could consider whether to develop assessment criteria to help identify councils whose DWM annual charges may need further investigation. OLG could consider whether to look at factors such as:

- compliance with OLG's Council Rating and Revenue Raising Manual
- the number of customer complaints (made to the council, OLG and/or IPART) about a particular council's DWM annual charges
- councils with the highest average annual DWM annual charges (e.g. those with charges that
  are a certain percentage above the average for similar councils), or councils that are clear
  outliers in terms of average annual DWM annual charges
- councils with a substantial increase in DWM annual charges from one year to another (e.g. those with an increase that is a certain percentage above the average for similar councils), or trends of increases for a particular council over time compared to other councils.

Councils identified as outliers, could then be provided an opportunity to explain their DWM annual charges and DWM costs, and if necessary, work with OLG to resolve any DWM annual charge issues in line with OLG's Council Rating and Revenue Raising Manual. Following this, if an outlier council still appears to be imposing unjustifiably high DWM annual charges on their communities, a performance audit could be initiated.

## 3.3 Improved transparency of DWM costs and charges will support regulation and empower the community

As noted above, greater transparency of DWM costs and charges is needed to assist OLG in developing, implementing and evaluating its regulatory approach for DWM annual charges. More transparency and better community engagement will also help to better inform and empower the community and improve future regulation of DWM annual charges.

We consider that there are opportunities to improve transparency and access to meaningful information and data for communities, ratepayers, councils and NSW Government agencies.

OLG could consider improving transparency of DWM costs and charges through:

- Seeking, collecting and analysing voluntarily-supplied cost and price data on DWM annual charges – for example, through working collaboratively with 'vanguard' councils that are leading the sector in providing DWM services.
- Publishing (and encouraging councils to publish) meaningful information that is more easily
  accessible for ratepayers (as well as for other councils and NSW Government agencies) on
  DWM services, costs, actual charges and how to engage on the issue of DWM services and
  charges. OLG could consider if there is opportunity to expand the information available on
  DWM annual charges via the Your Council website. We consider there is an opportunity to
  facilitate greater transparency around potential cost increases for councils implementing the
  NSW waste strategy. We suggest that OLG engage with ratepayers to determine what
  information would be valuable to them.

We also support EPA's NSW waste strategy commitment to launch a new voluntary service to support local councils coming together to jointly procure waste services. This service will focus on improving the transparency of information and data with the aim of equipping councils with high-quality and timely market data and analysis to help them make informed and robust procurement decisions. Other priorities for the service will include helping councils to achieve value for money in their procurements and driving positive circular economy outcomes.

These outcomes will be delivered through a suite of services including an information service that will equip councils with high-quality and timely market data and analysis, an online library of joint procurement training and guiding materials including case studies, and financial support to access the best advice they need to be confident in their procurement decisions. <sup>99</sup>

# 3.4 We encourage effective community engagement on DWM annual charges

We recognise that councils are currently facing a number of challenges and uncertainty in the DWM sector, particularly as they transition towards a circular economy in line with the NSW waste strategy. We have also heard from councils that the costs of DWM services, in some cases may need to increase as councils introduce or enhance their services (such as FOGO services).

We consider that effective community engagement on DWM services and annual charges is likely to be important going forward, particularly for councils that expect the costs of DWM services to increase.

The IP&R Framework sets out guidelines for councils for planning and reporting activities and consulting with their communities. These guidelines include requirements under the legislation, regulation, and essential mandatory requirements. The main components include:

- Community Strategic Plan
- Resources Strategy
- Delivery Program
- Operational Plan
- Annual Report.<sup>100</sup>

These documents provide useful information to the community about their council. However, they can be difficult for the community to access, navigate and engage with, and the level of detail on DWM annual charges and explanation of increases in these charges varies across councils.

We encourage councils to consult more broadly on DWM services and potential DWM annual charge increases, and explain these increases and the reason(s) for them as part of the IP&R. We also encourage councils to consider how to make it easier for the community to access, navigate and engage with meaningful information on DWM annual charges.

Better access to meaningful information on DWM annual charges, as well as greater education on waste avoidance and recovery will help:

- drive behavioural change needed for improved waste and environmental outcomes
- ensure the community understands the DWM services they receive, and costs of the services they pay for through DWM annual charges.

We also encourage the community to engage with their councils on their DWM annual charges. Members of the community can raise concerns and/or ask questions about DWM services and/or charges, by contacting their council. The Your Council website can also be used to compare what ratepayers in other council areas are paying for their DWM services. It provides the average DWM annual charge and information on other core council services by council.

<sup>&</sup>lt;sup>1</sup> IPART, Review of Domestic Waste Management Charges - Draft Report, December 2021.

NSW Department of Planning, Industry and Environment, NSW Waste and Sustainable Materials Strategy 2041, June 2021.

NSW Department of Planning and Environment, Office of Local Government (OLG) submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 3.

<sup>&</sup>lt;sup>4</sup> IPART, Review of Domestic Waste Management Charges - Draft Report, December 2021, p 3.

IPART, Local Council Domestic Waste Management Charges – Discussion Paper, August 2020, pp 6-7.

<sup>&</sup>lt;sup>6</sup> IPART, Review of Domestic Waste Management Charges - Draft Report, December 2021, p 3.

<sup>&</sup>lt;sup>7</sup> IPART, Review of Domestic Waste Management Charges - Draft Report, December 2021, p 5.

See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to February 2022 from B. Watson-Will, p 1; Name suppressed (W21/4893), p 1; Name suppressed (W22/224); and Name suppressed (W22/19).

See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, March to June 2022 from Albury City Council, Australian Landfill Owners Association (ALOA), Bathurst Regional Council, Bayside Council, Bega Valley Shire Council, Bellingen Shire Council, Blacktown City Council, Blue Mountains City Council, Burwood Council, Canberra Region Joint Organisation, Canterbury Bankstówn Council, Central Coast Council, Central NSW Joint Organisation, Cessnock City Council, City of Lithgow Council, Council of the City of Ryde, Council of the City of Sydney, Edward River Council, Eurobodalla Shire Council, Fairfield City Council, Federation Council, Goulburn Mulwaree Council, Gunnedah Shire Council, Hawkesbury City Council, Hay Shire Council, Hornsby Council, Hunter Joint Organisation of Councils, Illawarra Shoalhaven Joint Organisation, Inner West Council, Kempsey Shire Council, Ku-ring-gai Council, Lachlan Shire Council, Lake Macquarie City Council, Leeton Shire Council, Lismore City Council, Local Government NSW (LGNSW), Maitland City Council, Murray River Council, Murrumbidgee Council, Name suppressed (W22/224), City of Newcastle Council, North Sydney Council, Northern Beaches Council, Northern Sydney Regional Organisation of Councils (NSROC), NSW Revenue Professionals, Office of Local Government (OLG), Port Stephens Council, Riverina and Murray Joint Organisation, Riverina Eastern Regional Organisation of Councils and Riverina Joint Organisation (REROC and Riverina JO), Shellharbour City Council, Shoalhaven City Council, Singleton Council, Southern Sydney Regional Organisation of Councils (SSROC), Tamworth Regional Council, Temora Shire Council, The Hills Shire Council, Total Environment Centre, Tweed Shire Council, Waste Contractors & Recyclers Association of NSW (WCRA), Waste Management and Resource Recovery Association Australia (WMRR), Western Sydney Regional Organisation of Councils (WSROC), Willoughby City Council, Wollongong City Council, Wollongong Neighbourhood Forum 5 NF5 Community Group and Woollahra Municipal Council.

See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Albury City Council, p 2; Bega Valley Shire Council, p 3; Blue Mountains City Council, p 2; Canberra Region Joint Organisation, p 3; City of Newcastle, p 3; Goulburn Mulwaree Council, p 2; Lismore City Council, p 4; Local Government NSW (LGNSW), p 11; Murray River Council, p 2; and Woollahra Municipal Council, p 2.

- Campbelltown City Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022; Camden Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, March 2022; and Nambucca Valley Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, January 2022. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, January to May 2022, from Project 24; S. Rule; and Sydney Coastal Councils Group.
- See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to April 2022 from B. Watson-Will, Name suppressed (W21/4893), Name Suppressed (W22/19), and NSW Environment Protection Authority (EPA).
- $^{13}\,$  OLG submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, pp 1 & 4.
- LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p
   11. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review,
   December 2021 to June 2022 from Bathurst Regional Council, p 4; Blue Mountains City Council, p 1; City of Newcastle, p 2; Ku-ring-gai Council, p 2; and NSW Revenue Professionals, p 3.
   Total Environment Centre submission to IPART's Draft Report for the 2022 Domestic Waste Management charges
- Total Environment Centre submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022; and Waste Management and Resource Recovery Association submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Australian Landfill Owners Association (ALOA); Albury City Council; Bathurst Regional Council; Bega Valley Shire Council; Blue Mountains City Council, Burwood Council; City of Newcastle; City of Ryde; Council of the City of Sydney; Edward River Council; Hornsby Shire Council; Hunter Joint Organisation; Illawarra Shoalhaven Joint Organisation; Inner West Council; Ku-ring-gai Council; Lake Macquarie City Council; Murray River Council; Murrumbidgee Council; Northern Sydney Council; NSW Revenue Professionals; OLG; Riverina and Murray Joint Organisation; Southern Sydney Regional Organisation of Councils (SSROC); Temora Shire Council; and Waste Contractors and Recyclers Association of NSW.
- <sup>16</sup> EPA submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2.
- LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 11. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Blue Mountains City Council, p 1; Bathurst Regional Council, p 4; Campbelltown City Council, p 1; Canberra Region Joint Organisation, p 2; Cessnock City Council, p 1; City of Newcastle, p 2; Hornsby Shire Council, p 3; Ku-ring-gai Council, p 2; Leeton Shire Council, p 2; REROC & Riverina JO, p 6; Singleton Council, p 2; Tweed Shire Council, pp 1-2; and Woollahra Municipal Council, p 2.
- Lake Macquarie City Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 7. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Albury City Council; Bathurst Regional Council; Bega Valley Shire Council; Blue Mountains City Council; Campbelltown City Council; City of Newcastle; Edward River Council; Hay Shire Council; Hornsby Shire Council; Hunter Joint Organisation; Ku-ring-gai Council; Leeton Shire Council; Lismore City Council; LGNSW, Murray River Council; Murrumbidgee Council; OLG; REROC & Riverina JO; and Woollahra Municipal Council.
- Bega Valley Shire Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 1.
- 20 Southern Sydney Regional Organisation of Councils (SSROC) submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 8.
- See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Kempsey Shire Council, p 1; North Sydney Council, p 3; The Hills Shire Council, p 1; and Tweed Shire Council, p 1. See also submissions from Edward River Council; Leeton Shire Council; Murray River Council, Murrumbidgee Council; Waste Contractors and Recyclers Association (WCRA); and Waste Management and Resource Recovery Association of Australia (WMRR).
- SSROC submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 10
- Inner West Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 5.
- Woollahra Municipal Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 1; and LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, pp 8-9.
- <sup>25</sup> See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Blue Mountains City Council, p 1; City of Ryde, p 2; Goulburn Mulwaree Council, p 1; Gunnedah Shire Council, p 1; Hay Shire Council, p 1; Shellharbour City Council, p 2; and Willoughby City Council, p 2.
- Bega Valley Shire Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2; City of Canterbury-Bankstown submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022; and Northern Beaches Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022.
- <sup>27</sup> IPART, Review of Domestic Waste Management Charges Draft Report, December 2021, p 17.
- Hornsby Shire Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 3.

- See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022 from December 2021 to June 2022 from LGNSW, p 11; The Hills Shire, p 2; Hornsby Shire Council, and Shellharbour City Council, p 4. See also submissions from Central Coast Council; Council of the City of Sydney; and Fairfield City Council.
- See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022 from December 2021 to June 2022 from Hunter Joint Organisation, p 7; Illawarra Shoalhaven Joint Organisation, p 6; Northern Sydney Regional Organisation of Councils (NSROC), p 4; and SSROC, p 5-6.
- Woollahra Municipal Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Hunter Joint Organisation; Shoalhaven City Council and Northern Beaches Council.
- Western Sydney Regional Organisation of Councils (WSROC) submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 3. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Hawkesbury City Council, p 4: Lachlan Shire Council, p 1: NSROC p 3: and NSW Revenue Professionals, p 4.
- Temora Shire Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, March 2022.
- Riverina Eastern Regional Organisation of Councils and Riverina Joint Organisation (REROC & Riverina JO) submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2.
- LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 10. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022 from Bathurst Regional Council, p 4; Blue Mountains City Council, p 2; City of Newcastle, p 3; and Woollahra Municipal Council, p 2.
- 36 See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Central Coast Council p 4; Hornsby Shire Council, p 4; Maitland City Council, p 1 and Name suppressed (W22/224) p 1.
- 37 Lithgow City Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 1.
- <sup>38</sup> Council of the City of Sydney submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 3.
- <sup>39</sup> LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 11. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022 from Bega Valley Shire Council, p 2; Blue Mountains City Council, p 2; Hornsby Shire Council, p 1; and OLG, p 2.
- Federation Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 1.
- See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Albury City Council, p 2; Canberra Region Joint Organisation, p 4, Illawarra Shoalhaven Joint Organisation, p 6; Murray River Council, p. 2; and Riverina and Murray Joint Organisation, p 2.
- <sup>42</sup> Australian Landfill Owners Association (ALOA) submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 3. See also Shellharbour City Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022.
- <sup>43</sup> Ku-ring-gai Council, submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2; NSW Revenue Professionals submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, January 2022, p 3; and The Hills Shire Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 4.
- See submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Bathurst Regional Council, p 4; Blue Mountains City Council, p 3; City of Newcastle, p 2; and Fairfield City Council, p 4.
- Kempsey Shire Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2. See also IPART, Review of Domestic Waste Management Charges - Draft Report, December 2021.
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- <sup>47</sup> Hornsby Shire Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 8.
- OLG submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 6. See also submissions to IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022, Eurobodalla Shire Council, p 1; Canberra Region Joint Organisation, p 4; and Wollongong City Council, p 2
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- <sup>50</sup> NSW Revenue Professionals submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2.

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- Tamworth Regional Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, March 2022, p 4.
- LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 7.
- <sup>58</sup> Council of the City of Sydney submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 4. See also Port Stephens Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 1.
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- 60 LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 8.
- <sup>61</sup> LGNSW submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 7. See also submissions IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022 from Lake Macquarie Council, p 3; Leeton Council, p 3; and Gunnedah Shire Council, p 5.
- <sup>62</sup> Lake Macquarie Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 1. See also submission by LGNSW, p 5; and Leeton Shire Council, p 2.
- Gunnedah Shire Council, submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2 and Inner West Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 6. See also submissions IPART's Draft Report for the 2022 Domestic Waste Management charges review, December 2021 to June 2022 from Bayside Council and Hawkesbury City Council.
- <sup>64</sup> Lake Macquarie Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 3; and NSW Revenue Professionals submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, January 2022, p 4.
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- <sup>68</sup> Council of the City of Sydney submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 10.
- Northern Sydney Regional Organisation of Councils (NSROC) submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, May 2022, p 10.
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- <sup>71</sup> Hornsby Shire Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 2.
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- Council of the City of Sydney submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 10.
- Woollahra Municipal Council submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, pp 3-4.
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- <sup>81</sup> Central NSW Joint Organisation submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 5.
- 82 OLG submission to IPART's Draft Report for the 2022 Domestic Waste Management charges review, April 2022, p 3.
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