



EPA Webinar

Guidance on the Submission of Annual Waste Returns to the EPR System

25th February 2026 | 10:00am – 12:00pm

Circular Economy and Waste Statistics Team

Agenda



- Welcome & Housekeeping
- Introduction
- Overview of national waste data reporting
- Guidance available for national waste data reporting
- List of Waste Subgroup (Waste Data Network)
- Data Entry – things to get right to avoid CEWST queries
- Waste Data Validation working group (Waste Data Network)
- Waste Data Quality Improvement Campaign
- Questions & Answers Session
- Close



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Environmental Protection Agency
An Ghníomhaireacht um Chaomhnú Comhshaoil

Overview of national waste data reporting

Celine Horner

Circular Economy & Waste Statistics Team - 25th February 2026

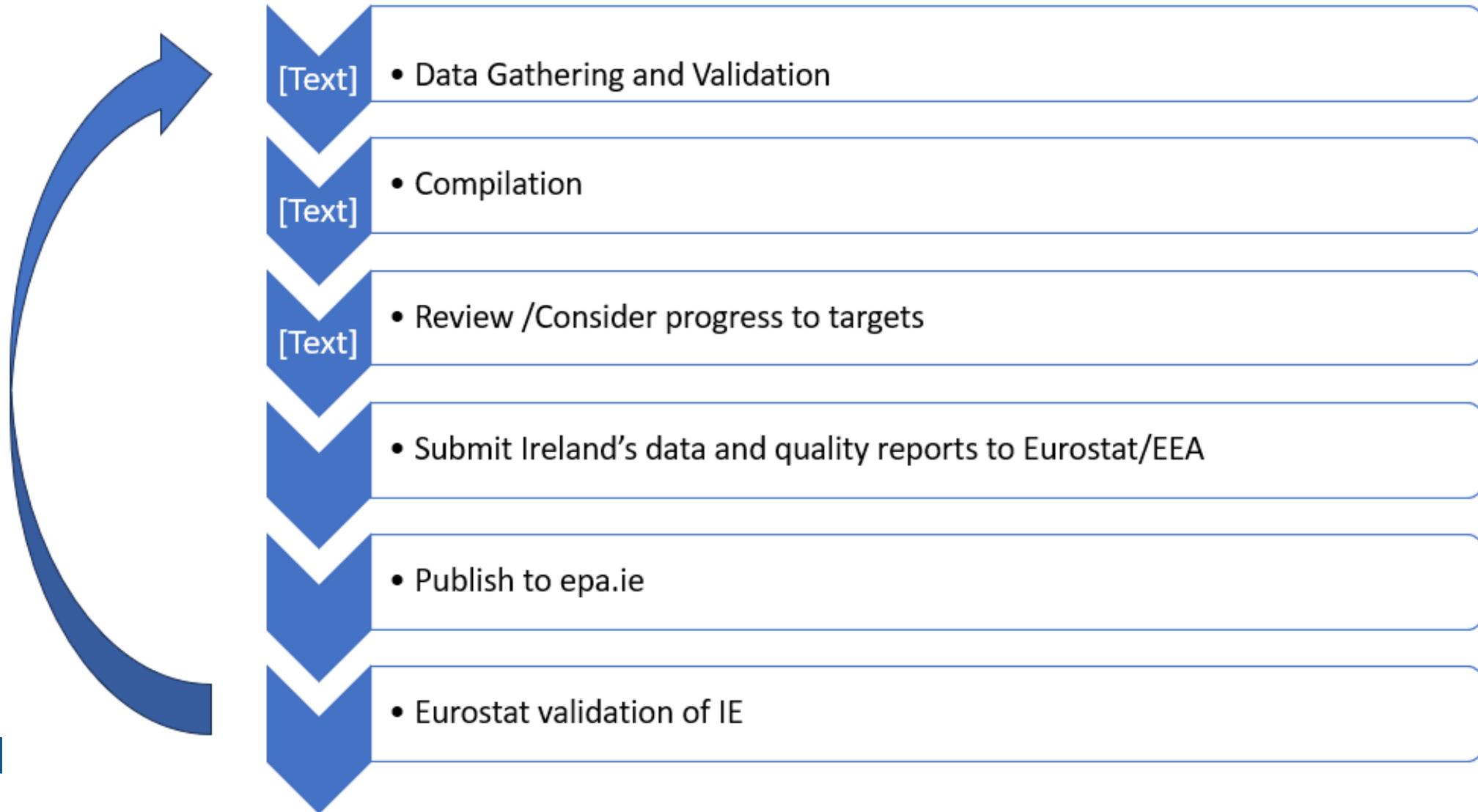
Why....?

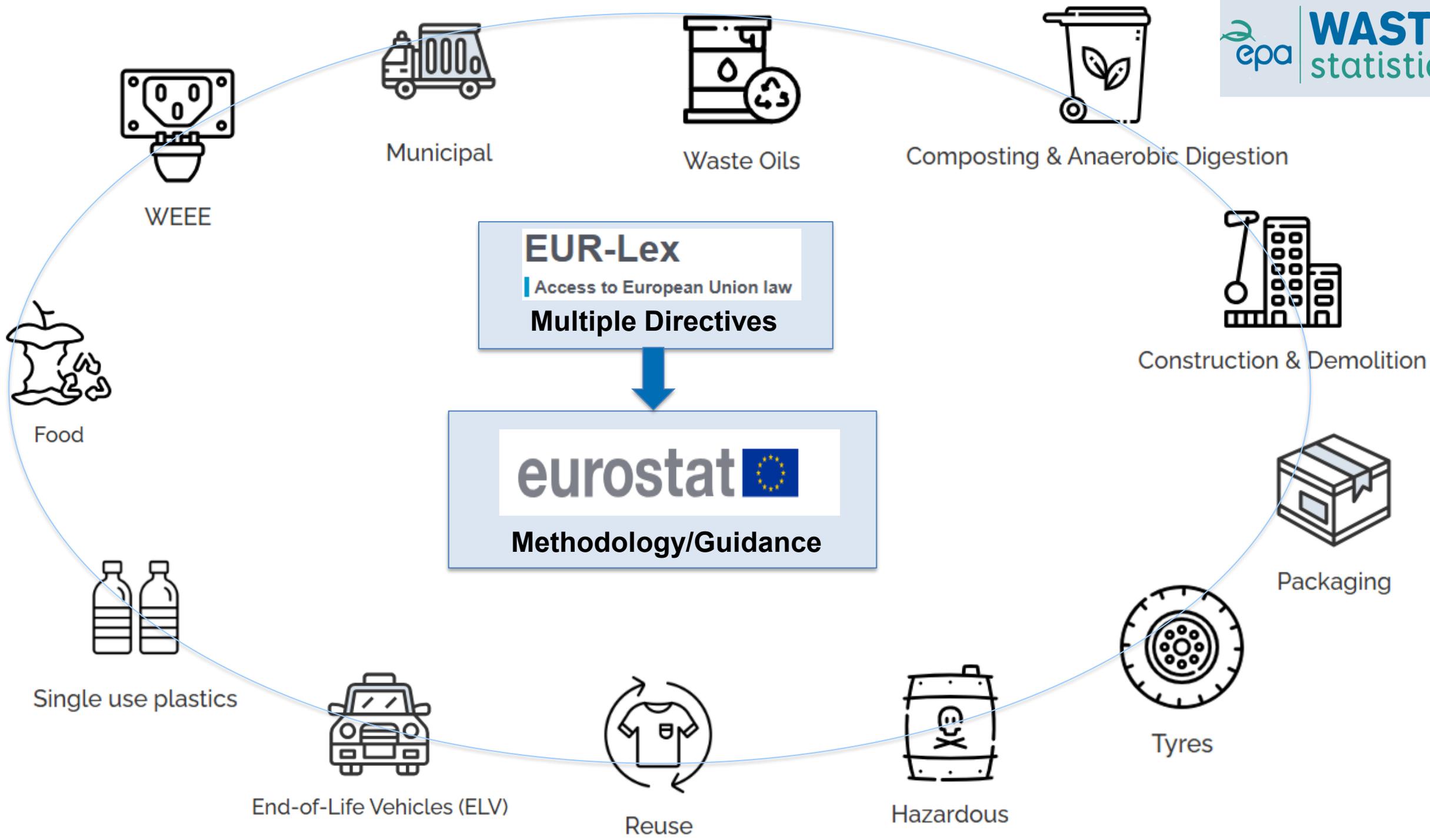


- Legal Requirement
- Progress towards targets
- Inform policy & measure policy effectiveness
- Estimate EU budget contribution (Plastic Own Resources)

- If you don't measure you can't manage
 - Material use
 - Availability of secondary materials
 - Inform infrastructure needs
 - Transition from a linear to a circular economy

Process of Reporting Ireland's Waste Data



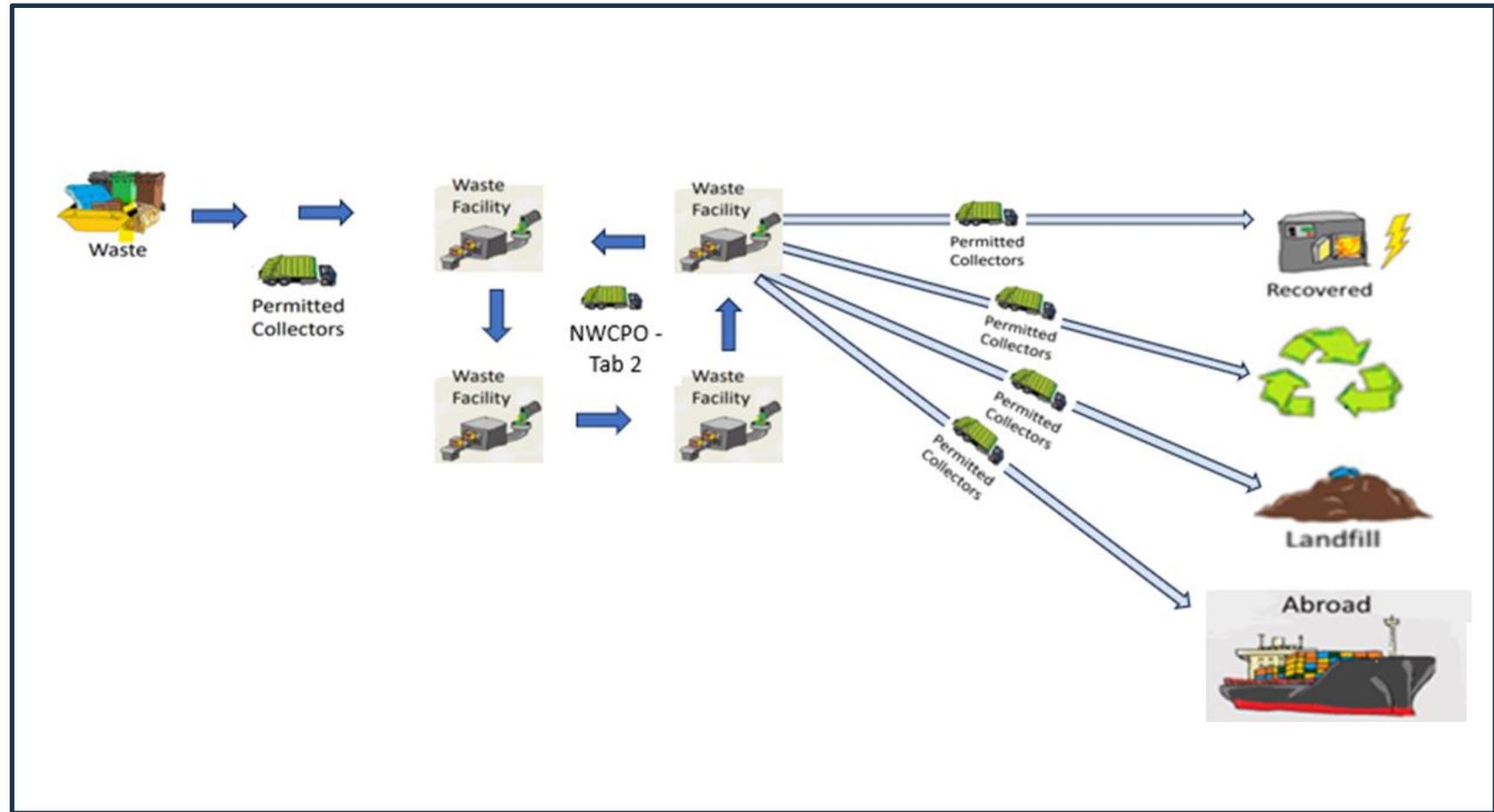


Progress to targets



| Material/Waste Stream | Ireland's Curren Rate | Target (reference year) | Legislation |
|---|---------------------------|---|--|
| Batteries - Portable batteries collection rate | 49% (2023) | >45% (2023) | Batteries Regulation (EU) 2023/1542 |
| End of Life Vehicles reuse and all recovery rate | 98.74% (2024) | >95% (2015) | EU ELV Directive (2000/53/EC) |
| End of Life Vehicles reuse and recycled rate | 91.64% (2024) | >85% (2015) | EU ELV Directive (2000/53/EC) |
| C&D - Waste material recovery rate | 73% (2023) | >70% (2020) | Waste Framework Directive (2008/98/EC) |
| Packaging - Glass recycling rate | 83% (2023) | >70% (up to 2025), 80% (2030) | EU PPWR (2025/40) |
| Packaging - Wood recycling rate | 50% (2023) | >20% (up to 2025), 30% (2030) | EU PPWR (2025/40) |
| Packaging - Paper & Card recycling rate | 76% (2023) | >75% (up to 2025), 85% (2030) | EU PPWR (2025/40) |
| Municipal - Landfill disposal rate | 14% (2023) | <10% (2035) | EU Landfill directive (1999/31/EC) |
| Packaging - overall recycling rate | 59% (2023) | >65% (up to 2025), >70% (2030) | EU PPWR (2025/40) |
| Packaging - Ferrous metal recycling rate | 66% (2023) | >70% (2025), 80% (2030) | EU PPWR (2025/40) |
| Packaging - Plastic recycling rate | 30% (2023) | >22.5% (up to 2025), >50% (2025) | EU PPWR (2025/40) |
| Packaging - Aluminium recycling rate | 40% (2023) | >50% (2025) | EU PPWR (2025/40) |
| Reuse | 10.6kg/person/year (2021) | >20kg/person/year (2030) | National – NWMP for a CE |
| WEEE - collection rate | 44% (2023) | >65% (2019) | National – WEEE Directive (2002/96/EC) |
| Municipal - recycling rate | 42% (2023) | >50% (up to 2025), 55% (2025), 65% (2030) | Waste Framework Directive (2008/98/EC) |
| Circular Material Use Rate (CMUR) | 2.1% (2023) | >12% (2030) | National – Whole of Government |

The Data





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Guidance available for national waste data reporting

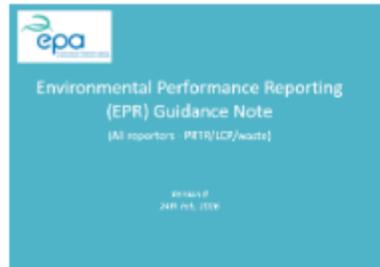
25 February 2026

Aideen Holden

Environmental Performance Reporting (EPR) Guidance

EPR Guidance (v8) - updated 24 Feb 2026

Summary: Latest guidance for licensees on completing an EPR annual return.



Published: 2026

Pages: 164

Filesize: 9,315 KB

Format: pdf

[Download](#)

<https://www.epa.ie/publications/compliance--enforcement/licensees/reporting/environmental-performance-reporting-epr-guidance-.php>

EPR Guidance Note



PART 4 – Waste: Steps for Non-Waste Facilities

If you wish to go to a particular section, you can click on the step number below for Steps 1 to 3

| | | | | | | | |
|---|---|---|--|---|--|---|--|
| | | | | | | | |
| Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 |
| General Waste Questions - Determines overall waste activity at site | Final Treatment of Waste Generated on-site - Complete if you generated waste at your facility which you were fully/ finally able to treat | Transfers of Waste Generated on-site - Refers to waste generated at your facility, which was transferred off-site for storage/ recovery/ disposal | Waste Accepted onto site - Refers to waste accepted at your facility | Final Treatment of Waste Accepted - Refers to waste accepted at your facility which you were able to fully/ finally treat | Transfers of Waste Accepted - Refers to waste accepted at your facility which was also transferred off-site for recovery/ disposal treatment | Storage of Waste - Refers to waste storage onsite. Thresholds apply | MASS BALANCE - Refers to summary results of waste accepted |

PART 4 – Waste: Steps for Waste Facilities

If you wish to go to a particular section you can click on the step number below.

| | | | | | | | |
|---|---|---|--|---|--|---|---|
| | | | | | | | |
| Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 |
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EPR Guidance Note



4.2.4 Add quantity of waste



Step 2

Final Treatment of Waste Generated on-site

Throughout the webform you may see data fields in the table highlighted in red. This may occur when you try and press "Save" or progress to the next part of the webform when you have entered incorrect information e.g. text in a numeric only field or you have not entered data in a field that is mandatory. Once you have amended the information correctly you will no longer see data fields outlined in red. You can use the "Check" button and any fields with data or validation issues will be highlighted for your attention.

- After selecting the LoW code, you will now need to enter details for each waste item generated and finally treated onsite.
- Enter your Description of finally treated waste.
- Enter the quantity of waste in tonnes per year.
- Tip: Make sure your entries are in tonnes and NOT kilos.



4.6.2 Enter details of wastes accepted onto and transferred off your site



Step 6

Transfers of Waste Accepted

- When you click on the + Add New Waste Item button a pop-up with a number of fields will appear and you can begin entering each waste item accepted onto and transferred off your site during the reporting year.
- As you have done in previous sections, begin by selecting a List of Waste code from either the dropdown list, or search for the relevant LoW code by Chapter/ Subchapter with the 'Select LoW code' button which will generate a "pop up" where you can search for the LoW by Chapter and Subchapter. Refer to section 4.2.3 for instructions. Click [here](#) to go to Section 4.2.3
- Note: for waste transfers, you are to report the LoW Code assigned to the waste as it leaves your site, not what it entered your site as.
- Continue through the rest of the questions.
- For source percentages, see guidance in [Appendix 4](#).
- Go to [Appendix 2](#) to view EPR Non Waste Licence/Permit for Next and Final Destinations
- The instructions for completing this section are identical to those for 'waste generated and transferred' (with the exception of the linking tables, shown in brackets below). For more information on linking tables, see section 4.8. Click [here](#) to go to section 4.8
- Click 'Save' to go back to summary table.



Addition of Appendix 3

APPENDIX 3 - Guidance documents for waste statistics reporting

[Guidance documents for waste statistics reporting](#) are available on the EPA webpage. These include the following documents:

[Waste Classification - List of Waste & Determining if Waste is Hazardous or Non-hazardous](#)

- This document provides guidance on waste classification, identifying the correct List of Waste code and determination of hazardous vs non-hazardous waste.

[List of Waste \(LoW\) Guidance Document & LoW Queries](#)

- This guidance dives further into List of Waste codes and sub-entries of these codes. This currently focuses on LoW entries and sub-entries under Chapters 02, 14, 15, 16, 17, 19 and 20. The webpage also allows for List of Waste Queries to be sent to a group of Local Government Section and EPA representatives to provide guidance and clarifications on correct application of List of Waste codes.

[Explanation of Recovery and Disposal Codes](#)

- This document provides guidance on Recovery and Disposal Codes for waste treatment activities, including subcategories and examples for each code. These codes must be selected for operations carried out on site, next destination and at final destination. It is important to remember that codes like D9, D15, R12 and R13 are pre-treatment operations, and are not considered final treatment codes. These codes must be reported with one of the other disposal or recovery operations, especially where waste is finally treated or exported. If R12 or R13 are used as final treatment codes, the Waste Statistics team may contact you to verify the correct coding at final destination.

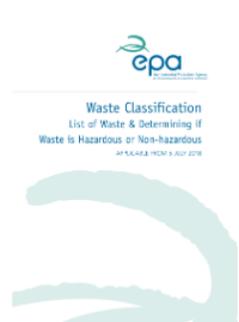
Guidance available on EPA Website



Guidance documents for waste statistics reporting

Waste Classification - List of Waste & Determining if Waste is Hazardous or Non-hazardous

Summary: Applicable from 5 July 2025. For additional information, please see additional documents below.



Published: 2019
Pages: 56
Filesize: 598 KB
Format: pdf

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Explanation of Recovery and Disposal Codes

[Download](#) 0.335 Mb



Reporting on wastes generated by on-site activities

[Download](#) 0.112 Mb



Guide to Municipal Waste: Sankey Diagram

[Download](#) 0.067 Mb

Guidance Document & LoW Queries

Representatives from the Local Government Sector and the EPA have prepared Draft Guidance on the Interpretation and Application of List of Waste Entries and Sub-Entries under Chapters 2, 14, 15, 16, 17, 19 and 20. Further details can be found on the List of Waste (LoW) Guidance Document & LoW Queries publications page.

<https://www.epa.ie/publications/monitoring--assessment/waste/national-waste-statistics/guidance-documents-for-waste-statistics-reporting.php>

Guidance available on EPA Website



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Waste Classification – List of Waste & Determining if Waste is Hazardous or Non-hazardous



- This document is pivotal to correct classification of wastes by List of Waste code.
- Correct identification of waste by chapter and sub chapters contributes to better reporting nationally.
- Chapter codes assign source of waste, e.g. Chapter 20 and 15 01 indicates waste from municipal sources, and therefore used in compilation of municipal waste tonnages for reporting.



Waste Classification
List of Waste & Determining if
Waste is Hazardous or Non-hazardous
APPLICABLE FROM 5 JULY 2018



Waste Classification

Chapters of the list

| | |
|----|---|
| 01 | Wastes resulting from exploration, mining, quarrying, physical and chemical treatment of minerals |
| 02 | Wastes from agriculture, horticulture, aquaculture, forestry, hunting and fishing, food preparation and processing |
| 03 | Wastes from wood processing and the production of panels and furniture, pulp, paper and cardboard |
| 04 | Wastes from the leather, fur and textile industries |
| 05 | Wastes from petroleum refining, natural gas purification and pyrolytic treatment of coal |
| 06 | Wastes from inorganic chemical processes |
| 07 | Wastes from organic chemical processes |
| 08 | Wastes from the manufacture, formulation, supply and use (MFSU) of coatings (paints, varnishes and vitreous enamels), adhesives, sealants and printing inks |
| 09 | Wastes from the photographic industry |
| 10 | Wastes from thermal processes |
| 11 | Wastes from chemical surface treatment and coating of metals and other materials; non-ferrous hydro-metallurgy |
| 12 | Wastes from shaping and physical and mechanical surface treatment of metals and plastics |
| 13 | Oil wastes and wastes of liquid fuels (except edible oils, 05 and 12) |
| 14 | Waste organic solvents, refrigerants and propellants (except 07 and 08) |
| 15 | Waste packaging; absorbents, wiping cloths, filter materials and protective clothing not otherwise specified |
| 16 | Wastes not otherwise specified in the list |
| 17 | Construction and demolition wastes (including excavated soil from contaminated sites) |
| 18 | Wastes from human or animal health care and/or related research (except kitchen and restaurant wastes not arising from immediate health care) |
| 19 | Wastes from waste management facilities, off-site waste water treatment plants and the preparation of water intended for human consumption and water for industrial use |
| 20 | Municipal wastes (household waste and similar commercial, industrial and institutional wastes) including separately collected fractions |



Other / Industrial

15 01 – Municipal

Other / Industrial

17 - Construction & Demolition

Other / Industrial

19 – Treated (retain original sources)

20 – Municipal

Guidance available on EPA Website



Guidance documents for waste statistics reporting

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Waste Classification
List of Waste & Determining if
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AP 54-002 (REV) 3 JUL 2019

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EPR Guidance Note - updates



Addition of Appendix 4

APPENDIX 4 – Examples of Waste Terminologies for Reporting

Source refers to the original sector that produced the waste. An estimated **source percentage** refers to the estimated proportion of waste that originates from specific sources, namely municipal, construction & demolition (C&D), or other (industrial) activities. These percentages are important for accurately reporting and managing waste streams, especially when waste is mixed or treated.

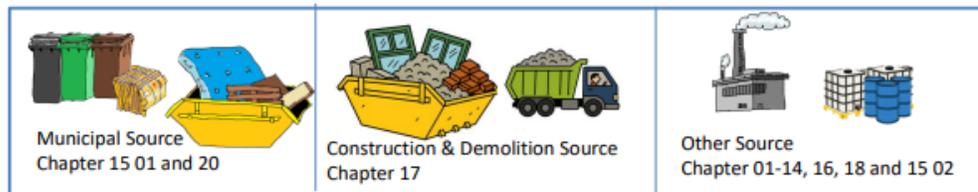
Municipal Waste: Includes household waste and similar waste from commercial, industrial, and institutional sources. For example, all waste classified under Chapters 15 01 and 20 of the List of Waste codes is assumed 100% municipal, with a few exceptions (like 20 03 04 septic tank sludge, 20 03 06 waste from sewage cleaning, 20 02 02 soil and stones, and transport packaging such as wooden pallets, plastic crates and drums).

Construction & Demolition (C&D) Waste: All waste under Chapter 17 is assumed 100% C&D.

Other /Industrial Waste: Waste under Chapters 01–14, 16, 18 and 15 02 is assumed 100% other (industrial).

Treated Waste (Chapter 19): When municipal or C&D waste is treated, segregated, or processed (e.g., trommelled), it must retain its original source percentage. This means you estimate the percentage of municipal or C&D content in the treated waste by its original source percentages on entry to the site, especially for codes such as 19 12 12, which may be transferred again and not finally treated.

The total of % C&D, % Municipal and % Other should total 100% for each waste stream reported.



Waste Generated on Site should include any items which entered the facility as a product, ingredient, material, etc and then became a waste while on the site. Examples include canteen waste, waste arising from processes on site, etc. These wastes should be recorded as Waste Generated Onsite. These can be recorded in Transfers of Waste Generated Onsite, if leaving the site as a waste, or Final Treatment of Waste Generated Onsite, if final treatment occurs on the site. Examples provided below:



Waste accepted refers to any waste that was accepted into the facility. This is either processed and transferred, or processed and finally treated on the site. Examples provided below:



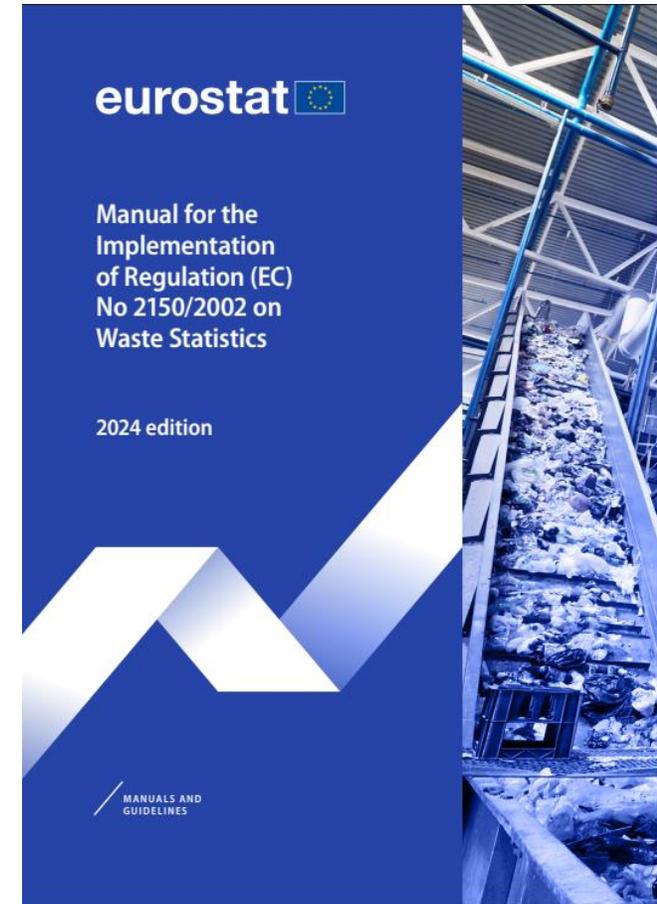
Percentage packaging should include the percentage packaging within the waste stream being reported. Text should be added on how this percentage was determined, e.g. visual inspection, industry knowledge, survey, etc. This percentage is used for national reporting on packaging and for meeting targets for packaging recycling.

Percentage food will appear for all relevant food LoW codes. This figure should include the percentage food waste in the waste stream being reported. Text should be added on how this percentage was determined, e.g. visual inspection, industry knowledge, survey, etc. This is used to calculate national food waste figures.

Eurostat Guidance Manual on Waste Statistics



- Provides guidance on how we must report waste statistics at national level every two years under the Waste Statistics Regulation.
- Requires information on waste generation and waste treated for all wastes within the scope of the Waste Framework Directive.
- Includes extensive information on Recovery and Disposal waste treatment codes.



EPR Guidance - Who to contact



For issues with the EPR system, such as logins or input issues, please contact:

EPRTeam@epa.ie

For queries on EPA reporting guidance or waste terminologies, or general waste data queries, please contact:

WasteStatistics@epa.ie



epa

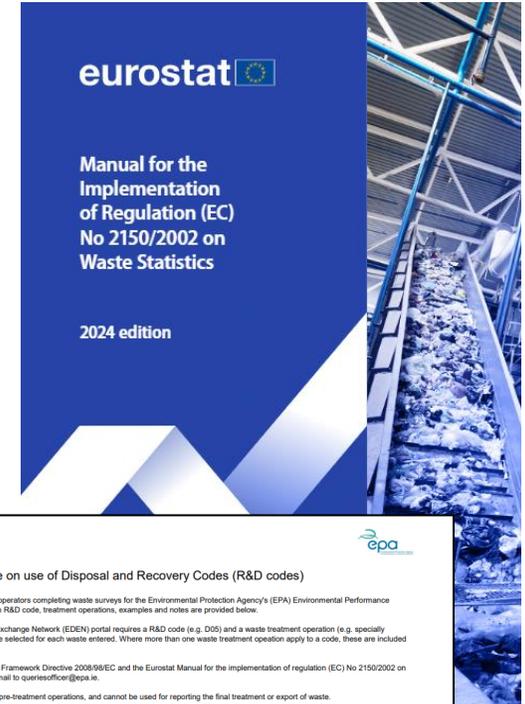
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R&D codes

25/02/2026 – Thomas Clerc – CEWS team

Recovery & Disposal codes: source & guidance

- Annexes of the Waste Framework Directive (2008/98/EC).
- Annex II of the Waste Statistics Regulation (2150/2002).
- Designed to categorise and report the final treatment of waste.
- Described in Eurostat's implementing manual ([link](#)).
- Our R&D guidance ([link](#)) stems from Eurostat's manual.
- Our guidance was updated, adding notes to help reporting.
- Queries are welcome at queriesofficer@epa.ie



Guidance on use of Disposal and Recovery Codes (R&D codes)

This R&D code guidance is intended to assist operators completing waste surveys for the Environmental Protection Agency's (EPA) Environmental Performance Reporting (EPR) module. Descriptions for each R&D code, treatment operations, examples and notes are provided below.

The EPR module on the Environmental Data Exchange Network (EDEN) portal requires a R&D code (e.g. D05) and a waste treatment operation (e.g. specially engineered landfill, non-hazardous waste) to be selected for each waste entered. Where more than one waste treatment operation apply to a code, these are included in a blue list in the description.

For further guidance see Annex I of the Waste Framework Directive 2008/98/EC and the Eurostat Manual for the implementation of regulation (EC) No 2150/2002 on which this guidance is based on, or send an email to queriesofficer@epa.ie.

N.B.: Codes with asterisks (e.g. D08*) refer to pre-treatment operations, and cannot be used for reporting the final treatment or export of waste.

Links:

[Waste Framework Directive 2008/98/EC](#)
[2024 edition of Eurostat's Manual for the implementation of regulation \(EC\) No 2150/2002 on waste statistics](#)

| Disposal operations pursuant to Annex I of the Waste Framework Directive (2008/98/EC) | |
|---|---|
| D Codes | Description and Examples of Disposal Codes |
| D01 | Deposit into or onto land Deposit into or onto land (e.g. landfill, etc.) Deposit of overburden, waste rock and tailings on heaps in the extractive industry. <i>Note:</i> All Irish municipal landfills are Specially Engineered Landfills (see D05). |
| D02 | Land treatment Land treatment (e.g. biodegradation of liquid or sludgy discards in soils, etc.) Spreading of waste on land, often followed by the incorporation of the waste into the soil, also does not result in benefits to agriculture or other ecological improvements (see E10) for beneficial agricultural. Generally, applies to non-hazardous sludge and liquid wastes, e.g. disposal of dredging sludge. |
| D03 | Deep injection Deep injection (e.g. injection of pumpable discards into wells, salt domes or naturally occurring repositories, etc.) Injection of waste into natural and artificial cavities (e.g. salt domes, wells, mines), or into porous formations of rock. |

R&D code - things to watch out for:

- R03: 'Organic' as in 'Organic matter' – recovery of wood, cardboard, rubber, plastics, ...
- Municipal waste going to landfill should be D05 (specially engineered landfill), not D01.
- As composite rubber products, tyres generally fall between R01 (use as fuel) and R03.
- R08 specifically mention catalytic converters from ELVs, which should not be R04.
- We compile national waste treatment at the final treatment stage or when exported. Pre-treatment operations for export or final treatment therefore cannot be accepted.
- If you need help or have a doubt, you can contact queriesofficer@epa.ie

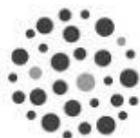


Thank you!

25/02/2026 – Thomas Clerc – CEWS team

Waste Classification EC List of Waste Decision and Associated Guidance

Úna Fitzgerald
Co-chair of List of Waste Guidance Sub-group
National Waste Data Network



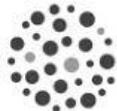
Rialtas Áitiúil Éireann
Local Government Ireland



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Today's Content

- National Waste Data Network (NWDN) and LoW Guidance Sub-group
- the European 'List of Waste' (LoW) established by Commission Decision 2000/532/EC
- Commission notice on technical guidance on the classification of waste (2018/C 124/01)
- LoW Guidance prepared for the Irish context
- facility for submitting LoW queries



National Waste Data Network (NWDN)

- established in April 2021 on foot of a commitment in DCEE's *Waste Action Plan for a Circular Economy 2020 - 2025*
- its purpose is to **bring together relevant public bodies with the common purpose of driving urgent improvements in the collection, processing, sharing, use and interpretation of waste data in Ireland to deliver better outputs in terms of more timely, accurate and relevant waste data, and ultimately support better decision-making and environmental outcomes.**
- current membership includes representatives from EPA, DCEE, NWCPO, CCMA, NTFSO, CSO, RWMPO, WERLA
- representatives from industry have been nominated and will join the network in 2026

LoW Guidance Sub-group of NWDN

- established in June 2022 by the NWDN
- its purpose is to ***bring together relevant public bodies with the common purpose of developing a guidance document on the most up-to-date advice on the use of certain LoW entries. Furthermore, the LoW Guidance Sub-group will provide guidance on any LoW queries received by the group.***
- LoW guidance document published in March 2025
- LoW query facility in place and administered by the group

European List of Waste (LoW) Commission Decision 2000/532/EC

L 370/44 EN Official Journal of the European Union 30.12.2014

DECISIONS

COMMISSION DECISION of 18 December 2014 amending Decision 2000/532/EC on the list of waste pursuant to Directive 2008/98/EC of the European Parliament and of the Council (Text with EEA relevance) (2014/955/EU)

THE EUROPEAN COMMISSION,

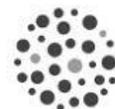
Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives⁽¹⁾, and in particular Article 7(1) thereof,

Whereas:

- (1) A Union list of hazardous waste (hereafter 'list of waste') was established by Council Decision 94/904/EC⁽²⁾, and that Decision has been replaced by Commission Decision 2000/532/EC⁽³⁾.
- (2) Directive 2008/98/EC provides that the attribution of the hazardous properties H 4, H 5, H 6, H 7, H 8, H 10, H 11 and H 14 is to be made on the basis of the criteria laid down by Annex VI to Council Directive 67/548/EEC⁽⁴⁾.
- (3) Directive 67/548/EEC has been replaced by Regulation (EC) No 1272/2008 of the European Parliament and of the Council⁽⁵⁾ with effect from 1 June 2015, reflecting technical and scientific progress. By way of derogation, Directive 67/548/EEC may apply to some mixtures until 1 June 2017, in case they were classified, labelled and packaged in accordance with Directive 1999/45/EC of the European Parliament and of the Council⁽⁶⁾ and already placed on the market before 1 June 2015.
- (4) Requirements of Decision 2000/532/EC for the classification of wastes as hazardous regarding the hazardous properties H 3 to H 8, H 10 and H 11 need to be adapted to technical and scientific progress and aligned with the new legislation on chemicals, where appropriate. These requirements have been included in Annex III to Directive 2008/98/EC.
- (5) The Annex to Decision 2000/532/EC establishing the list of waste needs to be amended to align it with the terminology used in Regulation (EC) No 1272/2008. It is appropriate to refer to Council Regulation (EC) No 440/2008⁽⁷⁾ or other internationally recognised test methods and guidelines when the attribution of hazardous properties is conducted by performing a test.

⁽¹⁾ OJ L 312, 22.11.2008, p. 3.
⁽²⁾ Council Decision 94/904/EC of 22 December 1994 establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (OJ L 356, 31.12.1994, p. 14).
⁽³⁾ Commission Decision 2000/532/EC of 3 May 2000 replacing Decision 94/7/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (OJ L 226, 6.9.2000, p. 3).
⁽⁴⁾ Council Directive 67/548/EEC of 27 June 1967 on the approximation of laws, regulations and administrative provisions relating to the classification, packaging and labelling of dangerous substances (OJ 196, 16.8.1967, p. 1).
⁽⁵⁾ Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 18 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing Directives 67/548/EEC and 1999/45/EC, and amending Regulation (EC) No 1907/2006 (OJ L 353, 31.12.2008, p. 1).
⁽⁶⁾ Directive 1999/45/EC of the European Parliament and of the Council of 31 May 1999 concerning the approximation of the laws, regulations and administrative provisions of the Member States relating to the classification, packaging and labelling of dangerous preparations (OJ L 200, 10.7.1999, p. 1).
⁽⁷⁾ Council Regulation (EC) No 440/2008 of 10 May 2008 laying down test methods pursuant to Regulation (EC) No 1907/2006 of the European Parliament and of the Council on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) (OJ L 142, 31.5.2008, p. 1).



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Waste Classification List of Waste & Determining if Waste is Hazardous or Non-hazardous

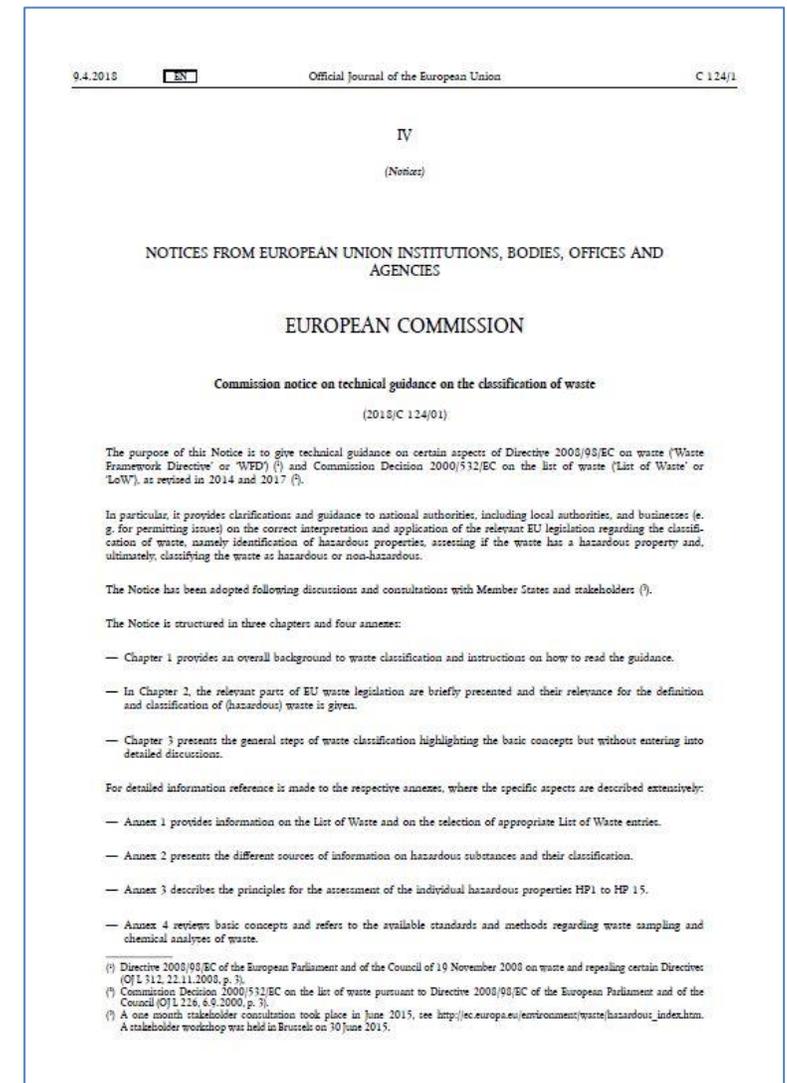
APPLICABLE FROM 5 JULY 2018



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EC Technical Guidance 2018

- [Commission notice on technical guidance on the classification of waste \(2018/C 124/01\)](#)
- provides clarification and guidance on certain aspects of the LoW
- provides examples of the more complex waste classification challenges
- very comprehensive and very useful document



European List of Waste - 20 Chapters

Environmental Protection Agency | List of Waste

Chapters of the list

| | |
|----|---|
| 01 | Wastes resulting from exploration, mining, quarrying, physical and chemical treatment of minerals |
| 02 | Wastes from agriculture, horticulture, aquaculture, forestry, hunting and fishing, food preparation and processing |
| 03 | Wastes from wood processing and the production of panels and furniture, pulp, paper and cardboard |
| 04 | Wastes from the leather, fur and textile industries |
| 05 | Wastes from petroleum refining, natural gas purification and pyrolytic treatment of coal |
| 06 | Wastes from inorganic chemical processes |
| 07 | Wastes from organic chemical processes |
| 08 | Wastes from the manufacture, formulation, supply and use (MFSU) of coatings (paints, varnishes and vitreous enamels), adhesives, sealants and printing inks |
| 09 | Wastes from the photographic industry |
| 10 | Wastes from thermal processes |
| 11 | Wastes from chemical surface treatment and coating of metals and other materials; non-ferrous hydro-metallurgy |
| 12 | Wastes from shaping and physical and mechanical surface treatment of metals and plastics |
| 13 | Oil wastes and wastes of liquid fuels (except edible oils, 05 and 12) |
| 14 | Waste organic solvents, refrigerants and propellants (except 07 and 08) |
| 15 | Waste packaging; absorbents, wiping cloths, filter materials and protective clothing not otherwise specified |
| 16 | Wastes not otherwise specified in the list |
| 17 | Construction and demolition wastes (including excavated soil from contaminated sites) |
| 18 | Wastes from human or animal health care and/or related research (except kitchen and restaurant wastes not arising from immediate health care) |
| 19 | Wastes from waste management facilities, off-site waste water treatment plants and the preparation of water intended for human consumption and water for industrial use |
| 20 | Municipal wastes (household waste and similar commercial, industrial and institutional wastes) including separately collected fractions |

02 01 wastes from agriculture, horticulture, aquaculture, forestry, hunting and fishing

02 02 wastes from the preparation and processing of meat, fish and other foods of animal origin

02 03 wastes from fruit, vegetables, cereals, edible oils, cocoa, coffee, tea and tobacco preparation and processing; conserve production; yeast and yeast extract production, molasses preparation and fermentation

02 04 wastes from sugar processing

02 05 wastes from the dairy products industry

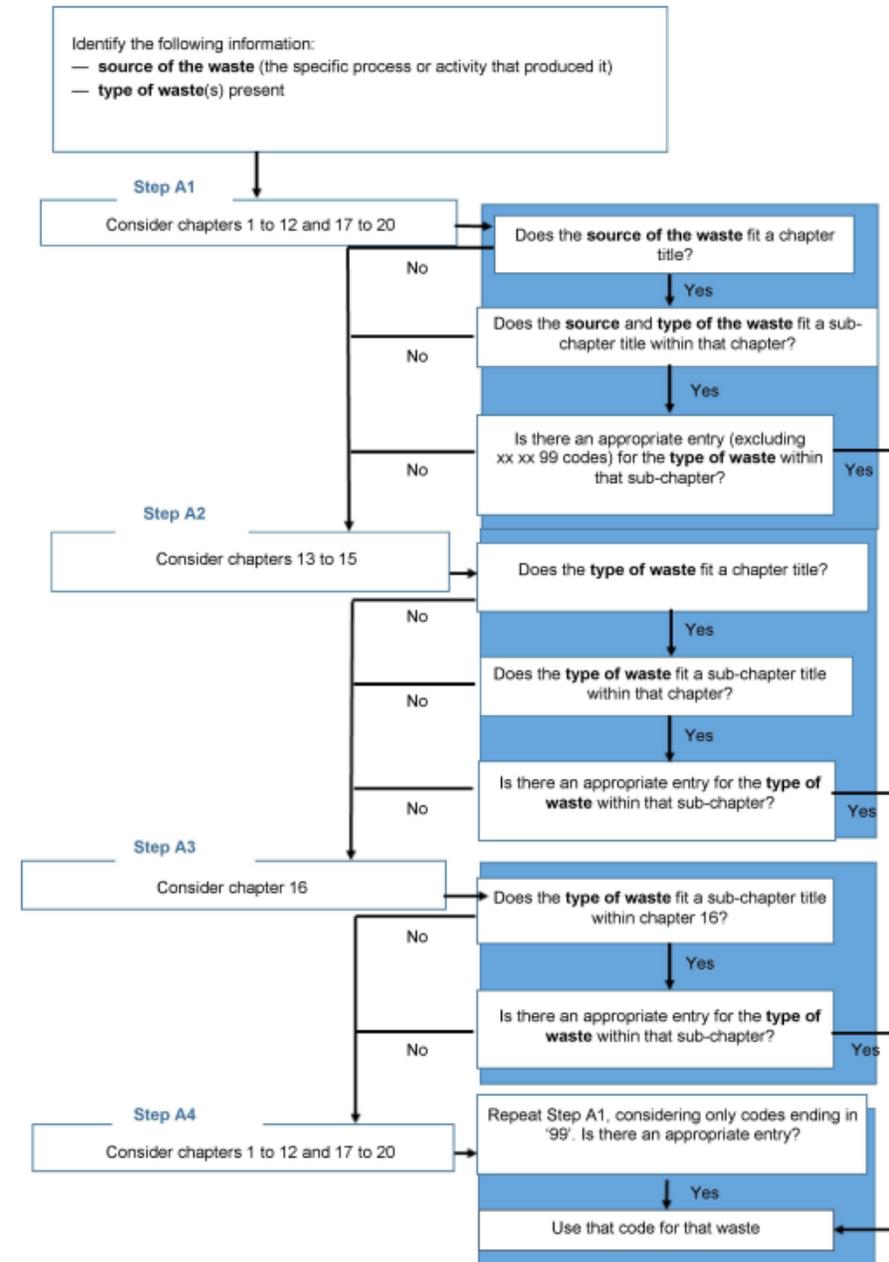
02 06 wastes from the baking and confectionery industry

02 07 wastes from the production of alcoholic and non-alcoholic beverages (except coffee, tea and cocoa)

02 02 01 sludges from washing and cleaning
02 02 02 animal-tissue waste
02 02 03 materials unsuitable for consumption or processing
02 02 04 sludges from on-site effluent treatment
02 02 99 wastes not otherwise specified

LoW Sequence of Steps

- this flow chart is contained in the 2018 technical guidance and illustrates a sequence of steps to be taken in order to identify the appropriate LoW entry
- the first thing to consider is the **source** of the waste
- the last thing to consider is 99 entries



List of Waste Guidance by LoW Sub-group

- draft guidance document published in December 2023
- public consultation period ended in June 2024
- final guidance document published in March 2025
- its a live document to be updated as necessary

Guidance on the Interpretation and Application of List of Waste Entries and Sub-Entries

February 2025

Prepared by Representatives from:
Eastern-Midlands Regional Waste Management Planning Office (EM RWMPO)
Environmental Protection Agency (EPA)
Central Statistics Office (CSO)
Connacht/Ulster Waste Enforcement Regional Lead Authority (CU WERLA)
Donegal County Council
National Transfrontier Shipment Office (NTFSO)
National Waste Collection Permit Office (NWCPO)

List of Waste Guidance by LoW Sub-group

- the purpose of this guidance is to provide clarification and guidance on certain aspects of the LoW - particular to the Irish context
- a key component has been to document and explain LoW sub-entries

Guidance on the Interpretation and Application of List of Waste Entries and Sub-Entries

February 2025

Prepared by Representatives from:
Eastern-Midlands Regional Waste Management Planning Office (EM RWMPO)
Environmental Protection Agency (EPA)
Central Statistics Office (CSO)
Connacht/Ulster Waste Enforcement Regional Lead Authority (CU WERLA)
Donegal County Council
National Transfrontier Shipment Office (NTFSO)
National Waste Collection Permit Office (NWCPO)

List of Waste (LoW) Sub-entries

- some LoW entries are broad ranging and contain more than one distinct type of waste e.g *20 03 01 mixed municipal waste*
- such LoW entries are not sufficient to enable authorities to meet certain obligations e.g waste statistics reporting obligations to Europe
- EU member states are permitted to create their own additional waste entries if a type of waste is not appropriately covered by the existing European list
- in Ireland we call these *LoW sub-entries* and Ireland has introduced several of these
- where sub-entries have been created, the overarching entry is called a *parent entry*

LoW Parent Entry and Sub-entry Example

16 01 04* end-of-life vehicles

Under the ELV Directive, end-of-life vehicles (ELVs) require distinct capture of data



LoW 16 01 04* **A**

**M1 & N1 category
vehicles**



LoW 16 01 04* **B**



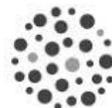
LoW 16 01 04* **B**



LoW 16 01 04* **B**

**All other vehicles
(other than M1 & N1)**

**Sub-entry data is reported in this instance by Facilities ONLY
(i.e WFP(ATF)/CoR/Licensee)**



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LoW Sub-entries on Annual Return Portals

NWCPO WCP AR Portal

NWCPO WFP/CoR AR Portal

EPA Licencee EPR Portal

LoW Guidance: Appendix I - IV LoW Sub-entries

LoW sub-entries do not necessarily apply to all authorisation holders

Appendix I: List of all LoW Sub-entries and their Corresponding Parent Entries with Detail Use and Availability on Annual Returns (ARs)

Legend
 Parent entry
 Sub-entry

| LoW Code | Description ¹ | For use / included on which ARs | Blocked / not included on which ARs | For |
|---|--|---------------------------------|-------------------------------------|-----|
| All sub-entries ending in WET or DRY | wet or dry fraction for the waste categorised by that LoW (parent) entry e.g 01 05 05*DRY: oil-containing drilling muds and wastes DRY, and 01 05 05*WET: oil-containing drilling muds and wastes WET, or 20 03 06 DRY: waste from sewage cleaning DRY, and 20 03 06 WET: waste from sewage cleaning WET | LA WCP, LA WFP & LA CoR | EPA Licence | LA |
| Parent entries for all sub-entries ending in WET or DRY | e.g 01 05 05* oil-containing drilling muds and wastes, or 20 03 06 waste from sewage cleaning | EPA Licence | LA WCP, LA WFP & LA CoR | No |
| 02 01 04 | waste plastics (except packaging) | LA WFP, LA CoR & EPA Licence | LA WCP | No |
| 02 01 04 FISHGR | waste plastic fishing gear | LA WCP | LA WFP, LA CoR & EPA Licence | LA |
| 02 01 04 OTHER | waste plastics (except packaging) other than fishing gear | LA WCP | LA WFP, LA CoR & EPA Licence | LA |
| 02 01 10 | waste metal | LA WFP, LA CoR & EPA Licence | LA WCP | No |
| 02 01 10 FISHGR | waste metal fishing gear | LA WCP | LA WFP, LA CoR & EPA Licence | LA |
| 02 01 10 OTHER | waste metal other than fishing gear | LA WCP | LA WFP, LA CoR & EPA Licence | LA |
| 02 01 99 | wastes not otherwise specified | LA WFP, LA CoR & EPA Licence | LA WCP | No |
| 02 01 99 FISHGR | waste fishing gear other than segregated plastic or metal | LA WCP | LA WFP, LA CoR & EPA Licence | LA |

Appendix II: List of LoW Sub-entries that apply to LA WCP holders, when making a return via the Permit Holder Portal

| LoW Code | Description ¹ | For LA WCP ARs, are there any further restrictions within the AR? |
|--------------------------------------|--|---|
| All sub-entries ending in WET or DRY | wet or dry fraction for the waste categorised by that LoW (parent) entry e.g 01 05 05*DRY: oil-containing drilling muds and wastes DRY, and 01 05 05*WET: oil-containing drilling muds and wastes WET, or 20 03 06 DRY: waste from sewage cleaning DRY, and 20 03 06 WET: waste from sewage cleaning WET | Available on Tab 1 & Tab 2 only |
| 02 01 04 FISHGR | waste plastic fishing gear | Available on Tab 1 & Tab 2 only |
| 02 01 04 OTHER | waste plastics (except packaging) other than fishing gear | Available on Tab 1 & Tab 2 only |
| 02 01 10 FISHGR | waste metal fishing gear | Available on Tab 1 & Tab 2 only |
| 02 01 10 OTHER | waste metal other than fishing gear | Available on Tab 1 & Tab 2 only |
| 02 01 99 FISHGR | waste fishing gear other than segregated plastic or metal | Available on Tab 1 & Tab 2 only |
| 02 01 99 OTHER | wastes not otherwise specified other than fishing gear | Available on Tab 1 & Tab 2 only |
| 20 01 02 DOM | glass - domestic | Available on Tab 4 only |
| 20 01 02 COM | glass - commercial/non-household | Available on Tab 1 & Tab 2 only |
| 20 01 02 BULK | glass - bulk loads from waste facilities | Available on Tab 2 only |
| 20 01 08 A DOM | household biodegradable kitchen waste | Available on Tab 4 only |
| 20 01 08 B COM | non-household biodegradable kitchen and canteen waste | Available on Tab 1 & Tab 2 only |
| 20 01 08 BULK | food bulk loads from waste facilities | Available on Tab 2 only |
| 20 01 25 CKO | edible oil and fat (cooking oil in barrels) | Available on Tab 1 & Tab 2 only |
| 20 01 25 GTW | edible oil and fat (grease trap waste) | Available on Tab 1 & Tab 2 only |
| 20 01 40 A | ferrous metals | Available on Tab 1 & Tab 2 only |
| 20 01 40 B | non-ferrous metals | Available on Tab 1 & Tab 2 only |
| 20 01 40 C | mixed metals | Available on Tab 1 & Tab 2 only |
| 20 03 01 D MORDOM | mixed dry recyclables domestic | Available on Tab 4 only |

Appendix III: List of LoW Sub-entries that apply to LA WFP and LA CoR holders, when making a return via the NWCPO Permit Holder Portal

| LoW Code | Description ¹ | For LA WFP and LA CoR ARs, are there any further restrictions within the AR? |
|--------------------------------------|--|--|
| All sub-entries ending in WET or DRY | wet or dry fraction for the waste categorised by that LoW (parent) entry e.g 01 05 05*DRY: oil-containing drilling muds and wastes DRY, and 01 05 05*WET: oil-containing drilling muds and wastes WET, or 20 03 06 DRY: waste from sewage cleaning DRY, and 20 03 06 WET: waste from sewage cleaning WET | Available on Tab 1 & Tab 2 only |
| 14 06 01*-R134a | A/C Fluid -R134a | No for all |
| 14 06 01*-R1234yf | A/C Fluid -R1234yf | |
| 14 06 01*-R456A | A/C Fluid -R456A | |
| 14 06 01*-R12 | A/C Fluid -R12 | |
| 14 06 01*-other | Other chlorofluorocarbons, HCFC, HFC | |
| 16 01 04*A | M1 & N1 Category ELVs | |
| 16 01 04*B | ELVs from all other vehicles (other than M1 & N1) | |
| 16 02 13*A | non-municipal waste fluorescent lamps (which contain hazardous components) | |
| 16 02 13*B | non-municipal waste light fittings containing hazardous components | |
| 16 02 13*C | non-municipal waste TVs and monitors - flatscreens, containing hazardous components | |
| 16 02 13*D | non-municipal waste TVs and monitors - cathode ray tubes, containing hazardous components | |
| 16 02 13*E | non-municipal other waste electrical and electronic equipment containing hazardous components | |
| 16 02 14 A | non-municipal waste white goods | |

viii

Appendix IV: List of LoW Sub-entries that apply to EPA Waste or Industrial Emissions Licences, when making a return via the EDEN EPR Portal

| LoW Code | Description ¹ | For EPA licence EPR Returns, are there any further restrictions within the AR? |
|------------|---|--|
| 16 01 04*A | M1 & N1 Category ELVs | No for all |
| 16 01 04*B | ELVs from all other vehicles (other than M1 & N1) | |
| 16 02 13*A | non-municipal waste fluorescent lamps (which contain hazardous components) | |
| 16 02 13*B | non-municipal waste light fittings containing hazardous components | |
| 16 02 13*C | non-municipal waste TVs and monitors - flatscreens, containing hazardous components | |
| 16 02 13*D | non-municipal waste TVs and monitors - cathode ray tubes, containing hazardous components | |
| 16 02 13*E | non-municipal other waste electrical and electronic equipment containing hazardous components | |
| 16 02 14 A | non-municipal waste white goods | |
| 16 02 14 B | non-municipal waste light fittings | |
| 16 02 14 C | non-municipal waste photovoltaic panels | |
| 16 02 14 D | non-municipal other waste electrical and electronic equipment | |
| 20 01 08 A | household biodegradable kitchen and canteen waste | |
| 20 01 08 B | non-household biodegradable kitchen and canteen waste | |
| 20 01 35*A | municipal waste tvs and monitors, flatscreens | |
| 20 01 35*B | municipal waste tvs and monitors, cathode ray tubes | |
| 20 01 35*C | municipal waste light fittings, hazardous | |
| 20 01 35*D | municipal other waste electronic and electrical equipment, hazardous | |
| 20 01 36 A | municipal waste white goods | |
| 20 01 36 B | municipal waste light fittings, non-hazardous | |
| 20 01 36 C | municipal waste photovoltaic panels | |
| 20 01 36 D | municipal other waste electronic and electrical equipment, non-hazardous | |
| 20 01 40 A | ferrous metals | |
| 20 01 40 B | non-ferrous metals | |

Chapters of Focus in the LoW Guidance



**Chapter
02**



**Chapter
14**



**Chapter
15**



**Chapter
16**



**Chapter
17**



**Chapter
19**



**Chapter
20**



Where to find the LoW Guidance Document

List of Waste (LoW) Guidance (Guidance Document & LoW Queries)

Guidance on the Interpretation and Application of List of Waste Entries and Sub-Entries

Summary: Representatives from the Local Government Sector and the EPA have prepared Guidance on the Interpretation and Application of List of Waste Entries and Sub-Entries. The aim of the guidance is to assist stakeholders to improve the consistency of data reporting at a local, Regional, National and European level. The document provides guidance on LoW chapters and sub-chapters that contain LoW entries where it has been identified that challenges exist. This includes all sub-chapters where sub-entries have been created. The guidance currently focuses on LoW entries under Chapters 2, 14, 15, 16, 17, 19 and 20. It provides clarity on waste types that should be classified under relevant LoW entries and sub-entries listed therein.

[List of Waste \(LoW\) Guidance \(Guidance Document & LoW Queries\) | Environmental Protection Agency \(epa.ie\)](#)

Guidance on the
Interpretation and
Application
of
List of Waste Entries
and Sub-Entries

February 2025

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Format: pdf

Download

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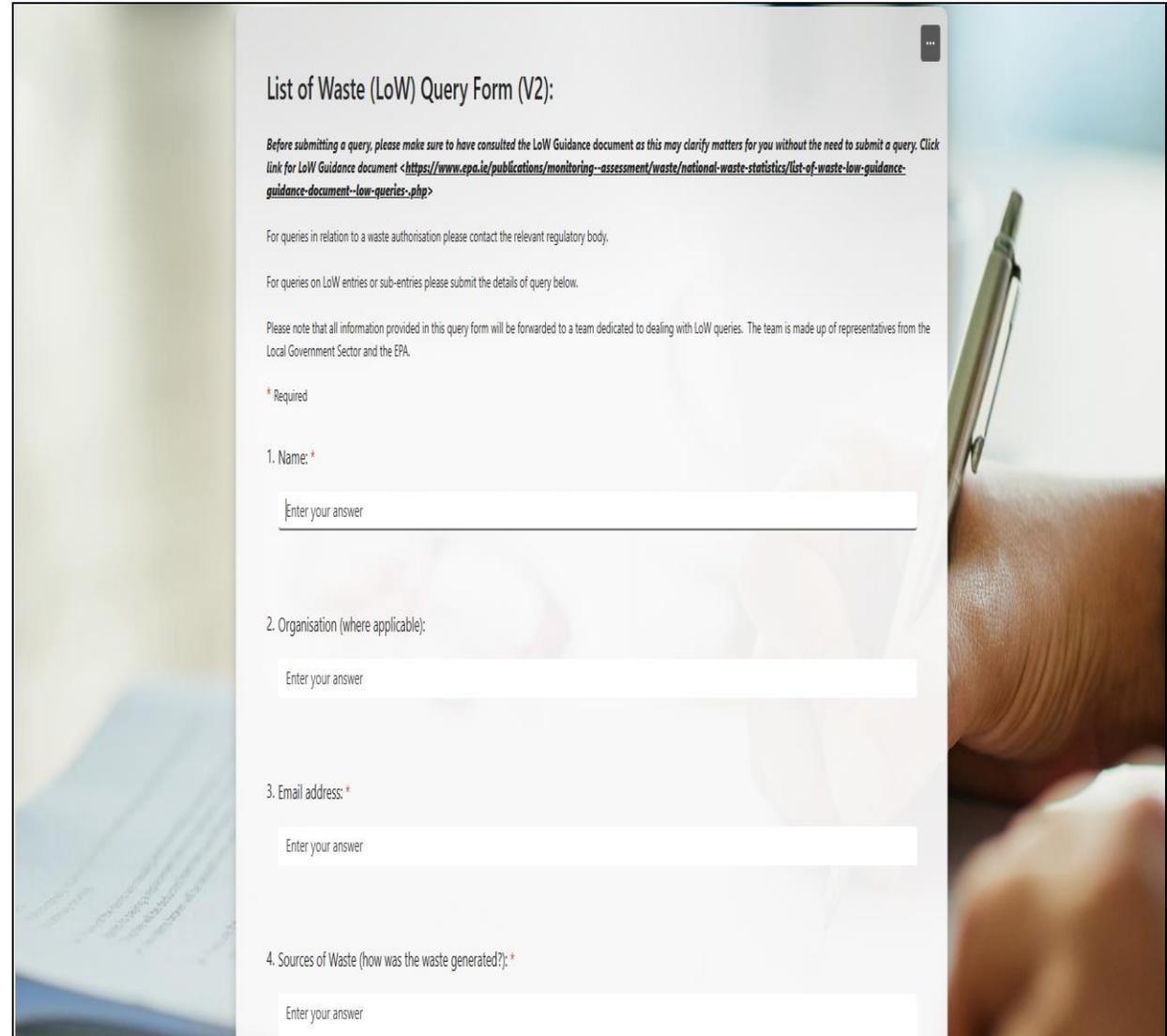
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How to submit a LoW Query

[List of Waste \(LoW\) Guidance \(Guidance Document & LoW Queries\) | Environmental Protection Agency \(epa.ie\)](#)



List of Waste (LoW) Query Form (V2):

Before submitting a query, please make sure to have consulted the LoW Guidance document as this may clarify matters for you without the need to submit a query. Click link for LoW Guidance document <<https://www.epa.ie/publications/monitoring--assessment/waste/national-waste-statistics/list-of-waste-low-guidance-guidance-document-low-queries.php>>

For queries in relation to a waste authorisation please contact the relevant regulatory body.

For queries on LoW entries or sub-entries please submit the details of query below.

Please note that all information provided in this query form will be forwarded to a team dedicated to dealing with LoW queries. The team is made up of representatives from the Local Government Sector and the EPA.

* Required

1. Name: *

2. Organisation (where applicable):

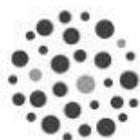
3. Email address: *

4. Sources of Waste (how was the waste generated?): *

Thank You

Úna Fitzgerald

una.fitzgerald@dublincity.ie



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epa

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Waste Data Entry – things to get right to avoid CEWST queries

Celine Horner Circular Economy & Waste Statistics Team February 26th 2026

Chapters of the list

| | |
|----|---|
| 01 | Wastes resulting from exploration, mining, quarrying, physical and chemical treatment of minerals |
| 02 | Wastes from agriculture, horticulture, aquaculture, forestry, hunting and fishing, food preparation and processing |
| 03 | Wastes from wood processing and the production of panels and furniture, pulp, paper and cardboard |
| 04 | Wastes from the leather, fur and textile industries |
| 05 | Wastes from petroleum refining, natural gas purification and pyrolytic treatment of coal |
| 06 | Wastes from inorganic chemical processes |
| 07 | Wastes from organic chemical processes |
| 08 | Wastes from the manufacture, formulation, supply and use (MFSU) of coatings (paints, varnishes and vitreous enamels), adhesives, sealants and printing inks |
| 09 | Wastes from the photographic industry |
| 10 | Wastes from thermal processes |
| 11 | Wastes from chemical surface treatment and coating of metals and other materials; non-ferrous hydro-metallurgy |
| 12 | Wastes from shaping and physical and mechanical surface treatment of metals and plastics |
| 13 | Oil wastes and wastes of liquid fuels (except edible oils, 05 and 12) |
| 14 | Waste organic solvents, refrigerants and propellants (except 07 and 08) |
| 15 | Waste packaging; absorbents, wiping cloths, filter materials and protective clothing not otherwise specified |
| 16 | Wastes not otherwise specified in the list |
| 17 | Construction and demolition wastes (including excavated soil from contaminated sites) |
| 18 | Wastes from human or animal health care and/or related research (except kitchen and restaurant wastes not arising from immediate health care) |
| 19 | Wastes from waste management facilities, off-site waste water treatment plants and the preparation of water intended for human consumption and water for industrial use |
| 20 | Municipal wastes (household waste and similar commercial, industrial and institutional wastes) including separately collected fractions |

Other / Industrial

15 01 – Packaging

Other / Industrial

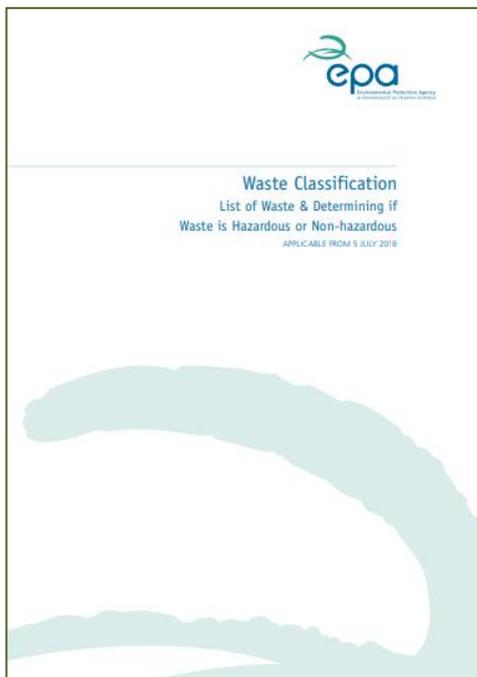
17 - Construction & Demolition

Other / Industrial

19 - Treated

20 – Municipal

LoW % Source



EPR collects data by Low Codes

- We report by Source Percentages (Municipal, C&D, Other/Industrial)
 - Assignment of correct code at point of sale/ contract
 - correct source percentage
 - Use Free Text Fields to explain

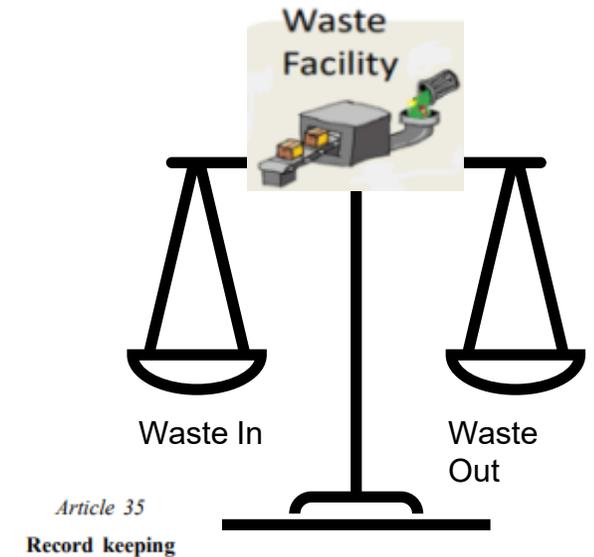
Mass Balance – differences > 5%



- **Tonnes** of waste in versus the weight of waste out of a facility
- **Municipal Tonnes** in versus Municipal Tonnes out
- **C&D Tonnes** in versus Municipal Tonnes out
- **Other/Industrial Tonnes** in versus Municipal Tonnes out

- **source % is a reporting requirement**

- differences > 5% (after accounting for storage/ moisture loss etc.)



▼M4

1. The establishments and undertakings referred to in Article 23(1), the producers of hazardous waste, and the establishments and undertakings which collect or transport hazardous waste on a professional basis, or act as dealers and brokers of hazardous waste, shall keep a chronological record of:

(a) the quantity, nature and **origin** of that waste and the quantity of products and materials resulting from preparing for re-use, recycling or other recovery operations; and

(b) where relevant, the destination, frequency of collection, mode of transport and treatment method foreseen in respect of the waste.

They shall make that data available to the competent authorities through the electronic registry or registries to be established pursuant to

Sources: Municipal, C&D and Other

Municipal Waste



- Household waste and similar waste from commercial, industrial and institutional wastes, including separately collected wastes.
- Read [EuroStat Municipal guidance](#) (page 31)
- **Municipal Waste Exceptions**
 - 20 03 04 - 'Septic tank sludge',
 - 20 03 06 - 'Waste from sewage cleaning', and •
 - 20 02 02 - 'Soil and stones'.
 - Transport packaging ie Wooden pallets, Plastic crates & drums

| | |
|--------------|--|
| 20 | MUNICIPAL WASTES (HOUSEHOLD WASTE AND SIMILAR COMMERCIAL, INDUSTRIAL AND INSTITUTIONAL WASTES) INCLUDING SEPARATELY COLLECTED FRACTIONS |
| 20 01 | separately collected fractions (except 15 01) |
| 20 01 01 | paper and cardboard |
| 20 01 02 | glass |
| 20 01 08 | biodegradable kitchen and canteen waste |
| 20 01 10 | clothes |
| 20 01 11 | textiles |
| 20 01 13* | solvents |
| 15 | WASTE PACKAGING; ABSORBENTS, WIPING CLOTHS, FILTER MATERIALS AND PROTECTIVE CLOTHING NOT OTHERWISE SPECIFIED |
| 15 01 | packaging (including separately collected municipal packaging waste) |
| 15 01 01 | paper and cardboard packaging |
| 15 01 02 | plastic packaging |
| 15 01 03 | wooden packaging |
| 15 01 04 | metallic packaging |
| 15 01 05 | composite packaging |
| 15 01 06 | mixed packaging |
| 15 01 07 | glass packaging |
| 15 01 09 | textile packaging |
| 15 01 10* | packaging containing residues of or contaminated by hazardous substances |
| 15 01 11* | metallic packaging containing a hazardous solid porous matrix (for example asbestos), including empty pressure containers |

Waste Sources: Municipal, C&D and Other

Construction & Demolition Waste



- Construction and Demolition (C&D) waste is waste from any building works, demolition and development
- Chapter 17
- When is treated/segregated/trommelled, still C&D must record the relevant % if C&D
- (eg Chapter 19 19 12 07 wood)

mentioned in 16 11 US

| | |
|--------------|--|
| 17 | CONSTRUCTION AND DEMOLITION WASTES (INCLUDING EXCAVATED SOIL FROM CONTAMINATED SITES) |
| 17 01 | concrete, bricks, tiles and ceramics |
| 17 01 01 | concrete |
| 17 01 02 | bricks |
| 17 01 03 | tiles and ceramics |
| 17 01 06* | mixtures of, or separate fractions of concrete, bricks, tiles and ceramics containing hazardous substances |
| 17 01 07 | mixtures of concrete, bricks, tiles and ceramics other than those mentioned in 17 01 06 |
| 17 02 | wood, glass and plastic |
| 17 02 01 | wood |
| 17 02 02 | glass |
| 17 02 03 | plastic |
| 17 02 04* | glass, plastic and wood containing or contaminated with hazardous substances |
| 17 03 | bituminous mixtures, coal tar and tarred products |
| 17 03 01* | bituminous mixtures containing coal tar |
| 17 03 02 | bituminous mixtures other than those mentioned in 17 03 01 |
| 17 03 03* | coal tar and tarred products |

Waste Sources: Municipal, C&D and Other Treated Waste 19 Code Waste



- When Municipal, C&D or Other/Industrial waste is treated, it **must** hold on to its source percentage
- i.e an estimate of the % Municipal, C&D or Other/Industrial in its original content
- Especially relevant 19 12 12 codes as these are not always finally treated and may be transferred again.

| 19 WASTES FROM WASTE MANAGEMENT FACILITIES, OFF-SITE WASTE WATER TREATMENT PLANTS AND THE PREPARATION OF WATER INTENDED FOR HUMAN CONSUMPTION AND WATER FOR INDUSTRIAL USE | |
|--|---|
| 19 12 | wastes from the mechanical treatment of waste (for example sorting, crushing, compacting, pelletising) not otherwise specified |
| 19 12 01 | paper and cardboard |
| 19 12 02 | ferrous metal |
| 19 12 03 | non-ferrous metal |
| 19 12 04 | plastic and rubber |
| 19 12 05 | glass |
| 19 12 06* | wood containing hazardous substances |
| 19 12 07 | wood other than that mentioned in 19 12 06 |
| 19 12 08 | textiles |
| 19 12 09 | minerals (for example sand, stones) |
| 19 12 10 | combustible waste (refuse derived fuel) |
| 19 12 11* | other wastes (including mixtures of materials) from mechanical treatment of waste containing hazardous substances |
| 19 12 12 | other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11 |

SOURCES - what are they and why are they important ?



- Waste reporting according to Source i.e. the original sector where the waste was produced Municipal, C&D, Other
- EPR required Source Information for each LoW
- E.g. 19 12 12 with Qty of 1000 tonnes

- Municipal C&D Other
- $3\% + 95\% + 2\% = 100\%$

Our Calculations show

- $30 \text{ tonnes} + 950 \text{ tonnes} + 20 \text{ tonnes} = 1000 \text{ tonnes}$

Consistency between facilities

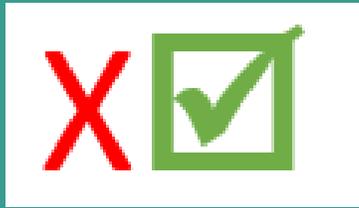
- EPR requests that collectors cross check data
- Communication between facilities
- NWCPO Portal Lists collectors' data brought waste to and from your facility
- login details for the NWCPO Portal in Eden Ireland
- annualreturns@nwcpo.ie
- Tracking of source percentages can be supported by good record keeping cross checking between facilities and collectors in the supply chain
- Tracking of source percentages is a reporting requirement

Failing Validation Triggers



- Line by line review on the return
- Cross checks with other data sources from LA, NWCPO, NTFSO, etc
- Queries
- Escalation procedure

Cross Checks



NWCPO – Tab 1 & Tab 4



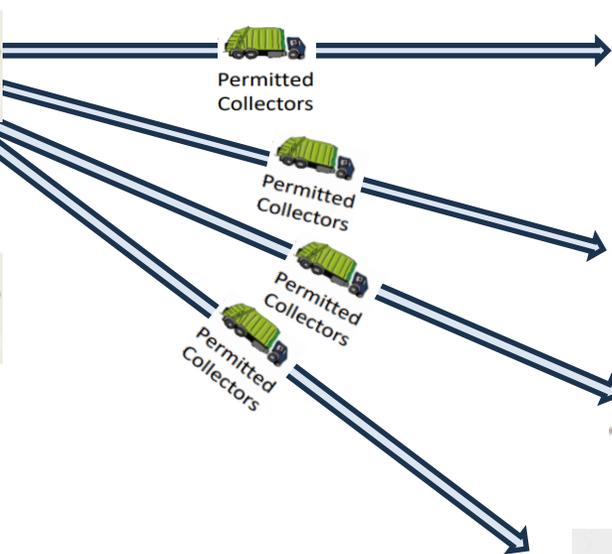
LA Permitted Facility/ EPA – EPR Data



EPA – EPR Data



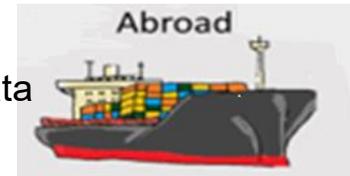
NWCPO - Tab 2



Recovered



Landfill

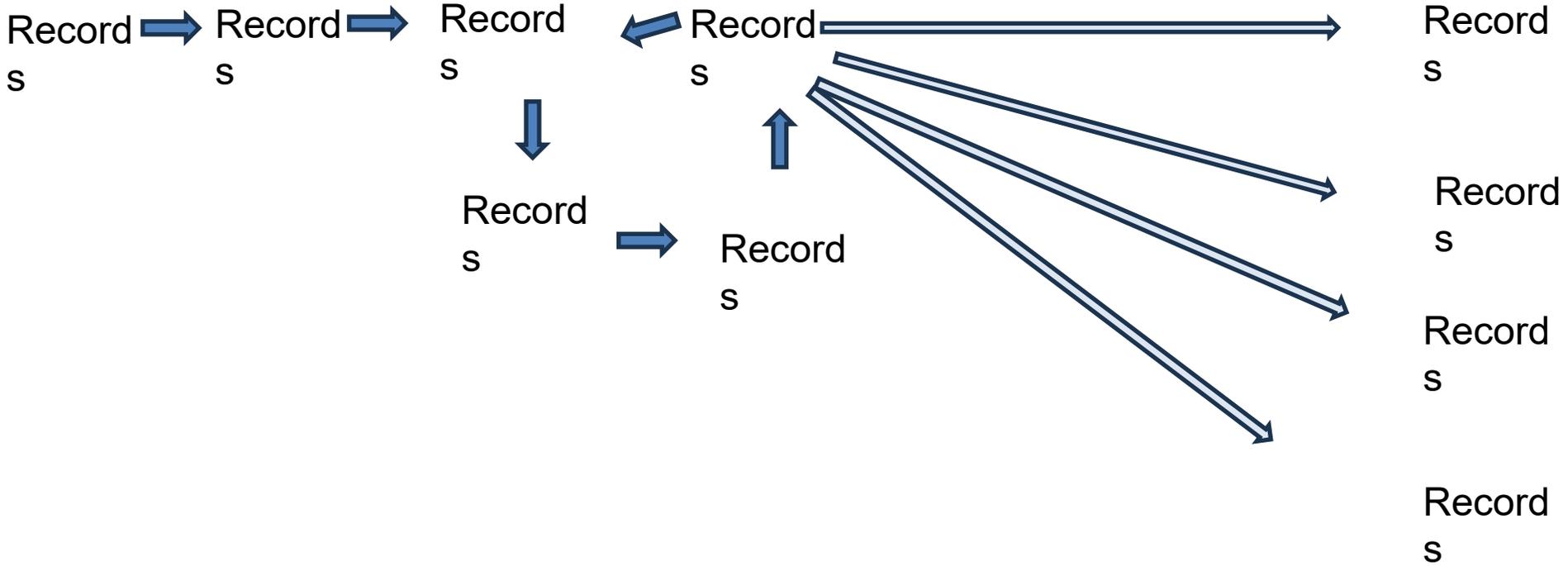


Abroad

NTFSO Data



source % is a reporting requirement

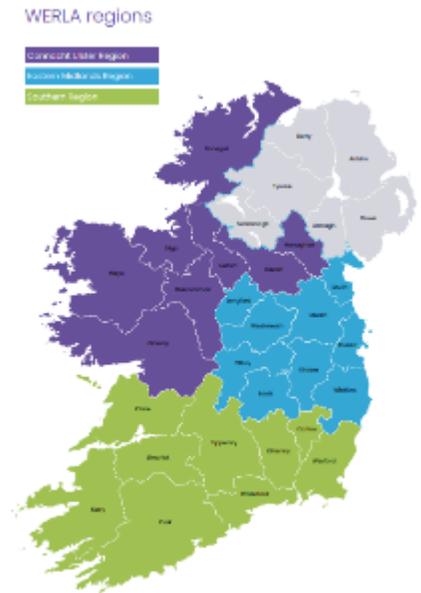


Thank you



- Guidance to support all reporting requirements (Guidance & NWCPO Portal)
- Get in contact wastestatistics@epa.ie
- We have seen big improvements in the data
- Look forward to more

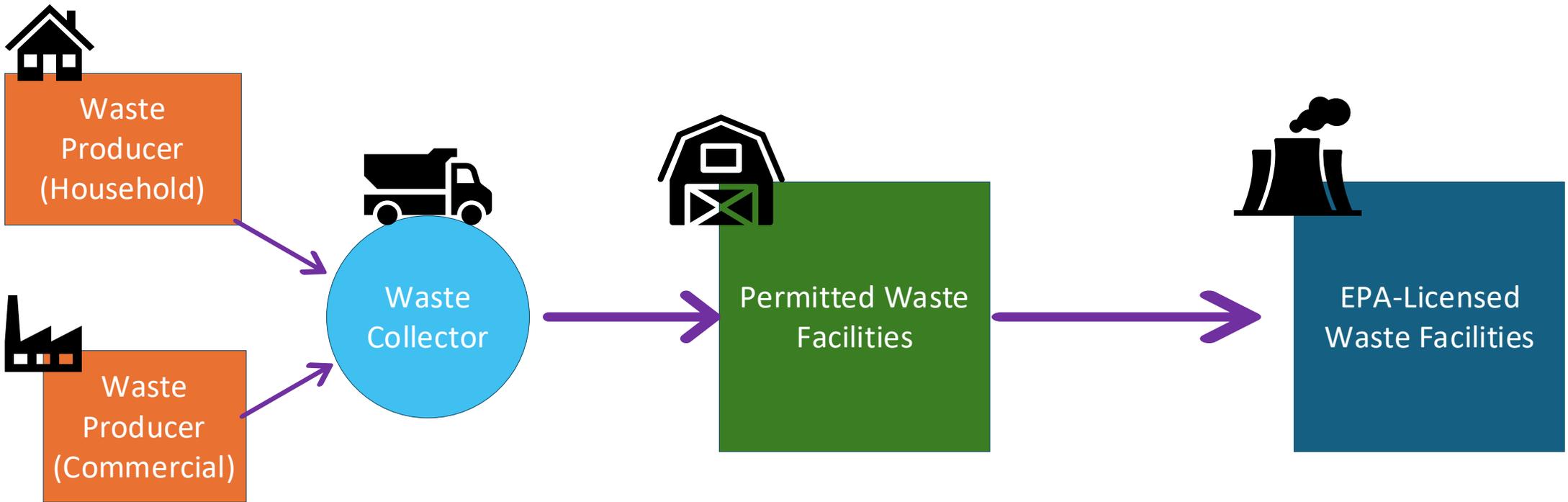
Waste Data Returns – Role of the Local Government Sector



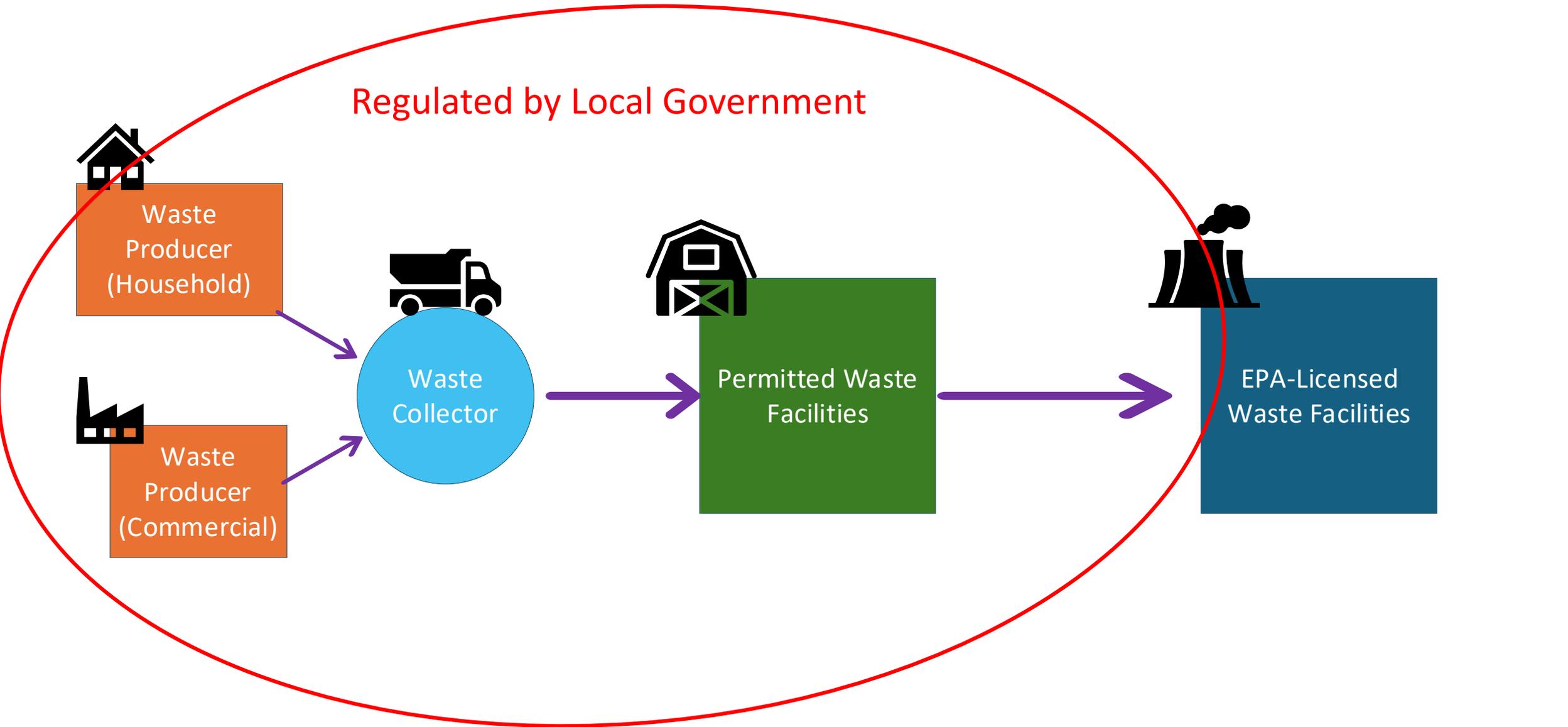
Caoimhin Nolan
Senior Waste Enforcement Officer, WERLA Southern Region
EPA Webinar – 25th February 2026



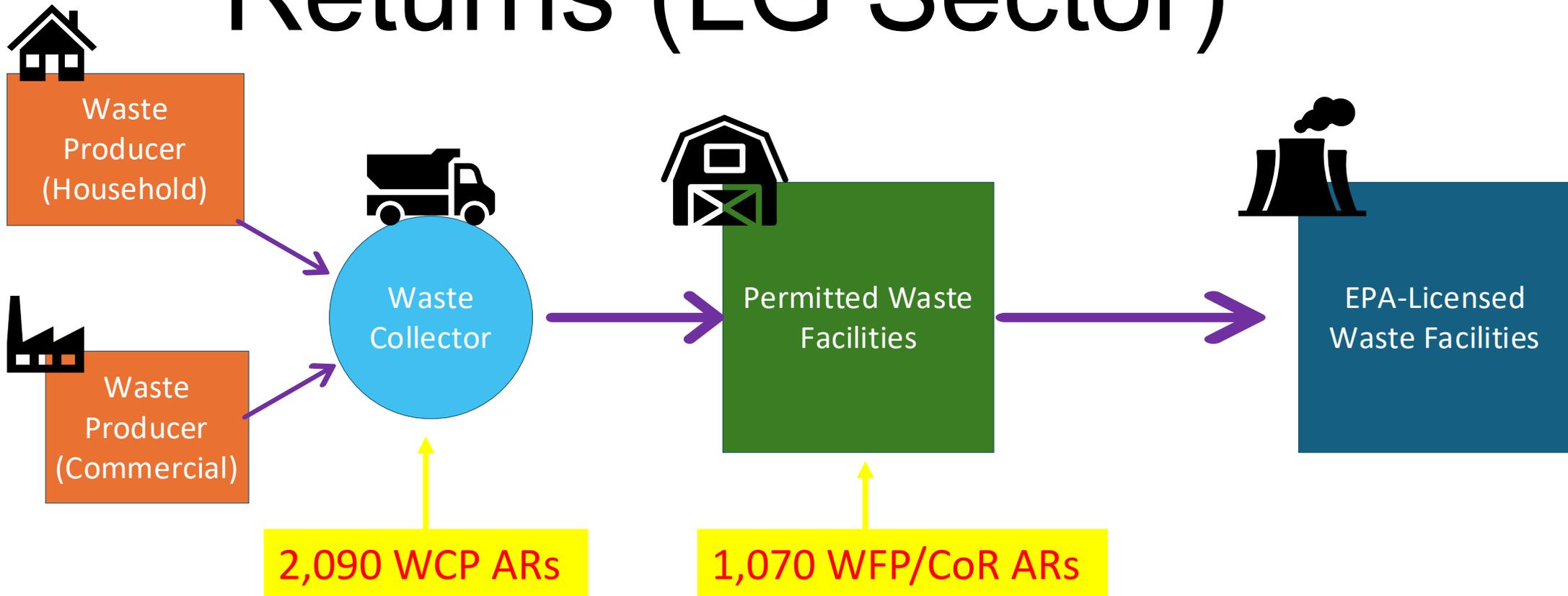
Waste Enforcement Regional Lead Authorities



Regulated by Local Government



Waste Handling – Annual Returns (LG Sector)

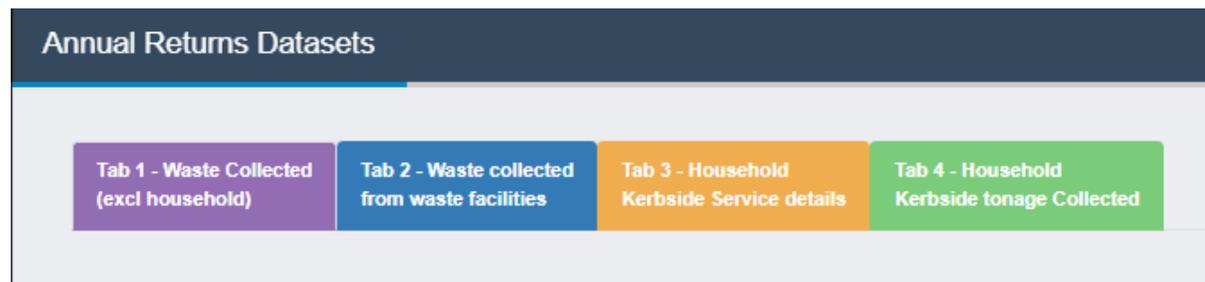


Annual Returns (LG Sector) - NWCPO Portal

- Waste Facility Permits / Certificates of Registration
- Waste Collection Permits
 - **Tab 1** – Non-Household waste collected (e.g. **Commercial non-kerbside**, Qty in tonnes)
 - **Tab 2** – Waste collected from waste facilities (e.g. waste transfer, Qty in tonnes)
 - **Tab 3** – Household Kerbside Service details (e.g. Household customer numbers)
 - **Tab 4** – Household Kerbside waste collected (e.g. Household, Qty in tonnes)
 - **Tab 5** – **Commercial Kerbside Service details (e.g. Commercial customer numbers)**
 - **Tab 6** – **Commercial Kerbside waste collected (e.g. Commercial Kerbside, Qty in tonnes)**

Different for 2025 AR

New for 2025 AR & 2026 QR



▶ Waste Facility Permits / Certificates of Registration

Local Authorities

▶ Waste Collection Permits

- ▶ **Tab 1** – Commercial non-kerbside Qty
- ▶ **Tab 2** – Waste transfer
- ▶ **Tab 3** – Household Kerbside customer numbers
- ▶ **Tab 4** – Household Kerbside Qty
- ▶ **Tab 5** – Commercial Kerbside customer numbers
- ▶ **Tab 6** – Commercial Kerbside Qty

WERLA / LAs**

WERLA / LAs**

NWCPO

NWCPO

NWCPO

NWCPO



****WERLAs will validate Tab 1 & 2 for Kerbside Waste Collectors, LAs will validate for the other collectors**

NTFSO validates waste export data

- Strategic Communication & Co-ordination at National level through the:

Waste Data Validation Working Group

- (RWMPOs; EPA; NTFSO; NWCPO; WERLAs; LAs)

- Data sharing and access between EPA (EPR system) and LG Sector (NWCPO portal)
- Local communication between the different validation bodies
- NWCPO portal developments (e.g. cross-check tool)
- Guidance and Training
- Joint validation meetings/inspections
- Multi-Agency Vehicle checkpoints and Intelligence sharing

- ***Accurate data reporting by Waste Collectors is a key element to facilitate the validation of waste data submitted by waste facilities***



Waste Collectors - Get your Returns submitted!

- Failure to submit your Annual or Quarterly Return to the NWCPO is an FPN offence
- If you have no waste customer/quantity data to report, you should submit a “Nil” return
- Starting the submission process is not a submission!
- If you are a Kerbside waste collector, remember to submit your Quarterly Returns as well as an Annual Return
- Submit your Returns on-time

Avoid a €500 FPN !!





- **Miss-match of *LoW* Codes (+ sub-codes) between Facility and waste collector**
 - If collector/facility doesn't have the relevant *LoW* Code on their permit/licence, get this reconciled
- Incorrect *LoW* Root Code (e.g. Metal waste from Municipal source incorrectly declared as a C&D “17” code)
- Reporting Data on the wrong Tab
 - (e.g. *20 03 01 DOM* subcode data reported under Commercial on Tab 1 instead of Tab 4)
 - (e.g. “milk run” collections of commercial waste incorrectly reported as was)
 - Select the correct Tab to report the waste collection/movement
 - Reminder that waste originating from Apartments is Household waste, not Commercial



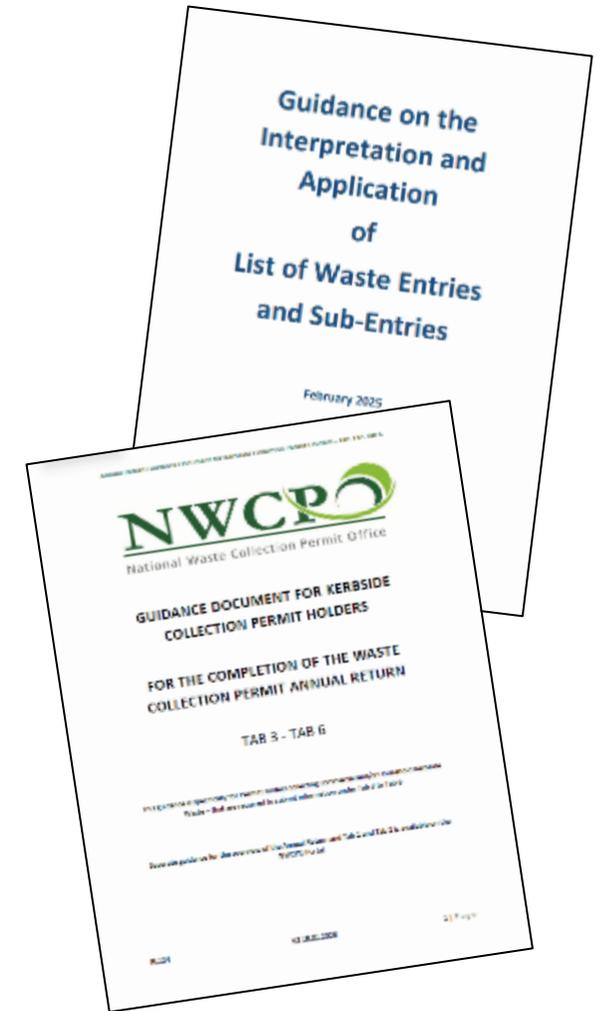


- **Incorrect Tonnages between Facility and waste collector**
 - Facility Operators should check data with their waste collectors
 - Ensure that Quantity data is entered in tonnes, not Kgs
- Sub-contracted collection (customer numbers **V** quantity collected)
 - The main waste collector reports the customer numbers (e.g. Tab 3 & 5), but the quantity of any waste collected by a sub-contractor is reported by the sub-contractor in their Return (e.g. Tab 4 & 6)
 - Keep WCPs updated with relevant Vehicle Registration details
- Incorrect facility destination selected (e.g. there are 10 “*Thornton*” facilities to select from)
 - Be careful to select the correct destination facility
- Kerbside waste collectors: When reporting Quarterly Data, do this for Q1-3
 - NWCPO portal calculates the Q4 data based on the Annual Return minus Q1-Q3 data



- Some waste operators are slow to close-out validation queries/errors
 - Some Annual Returns “*Reversed*”, but not rectified by the permit holder
 - Long delays in responding or in providing supporting documentary evidence
- Similar errors detected with the same operator year-on-year
 - Are personnel submitting the Returns given adequate support, training and time?
- Some waste operators repeatedly marked as “inconclusive”

- **Assist good quality reporting by waste operators**
 - Guidance, Communications, Support etc. from NWCPO
- **Assist LA validations**
 - Validation guidance for LAs
 - WERLA assistance to LAs
- **Impose sanctions for non-reporting (WCPs)**
 - LAs to issue FPNs for non-submission of Annual or Quarterly returns
- **LAs and/or WERLA to take follow-up action in response to “Inconclusive” Returns**
 - Possible audit (with additional charge)
 - Possible change to RMCEI Risk score
 - Possible legal case (if false or misleading information identified)
 - Possible review of WCP







epa

Environmental Protection Agency
An Ghníomhaireacht um Chaomhnú Comhshaoil

Waste Data Quality Improvement Campaign

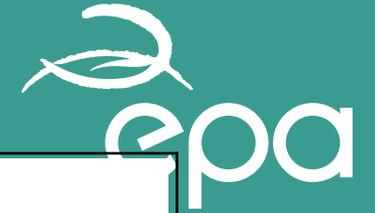
Rachel Neeson

Circular Economy & Waste Statistics Team, 25th February 2026

Quality Improvement Campaign – Phase 1

- **Stakeholder Meetings**
 - IWMA and Waste Industry
 - Waste Data Network (Local Authorities, WERLAs, RWMPO, LGMA)
 - NWCPO
 - Compliance Schemes e.g. Repak
- **EPR Guidance** - Updated as improvements are made.
- **Workshops**
- **Validation site visits and educational site visits.**
- **Webinars-** February 2025 and February 2026

Phase 2 – Joint OEE Site inspections



8.13.3 Waste acceptance

- 8.13.3.1 Waste must be accepted at the installation only from known pre-cleared waste producers or new waste producers subject to initial waste profiling and basic characterisation off-site.
- 8.13.3.2 The written records of this off-site waste profiling and characterisation must be retained by the licensee for all active waste producers and for a two-year period following termination of licensee or waste producer agreements.

Condition 11. Notification, Records and Reports

- 11.1 The licensee must submit the reports, proposals, plans, programmes, and submissions required by this licence by the deadlines specified. The licensee will not be in compliance with the requirements of this condition unless and until it has submitted every report, proposal, plan, programme and submission, the deadline for which has passed.
- 11.2 The licensee must carry out every action required by the Agency, and arising out of such reports, proposals, plans, programmes, or submissions, by such deadline as specified by the Agency. The licensee will not be in compliance with the requirements of this condition unless and until it has carried out every such action.

11.11 The licensee must submit to the Agency annually, or as otherwise approved by the Agency:

- (a) an AER and EPR covering the previous calendar year, which must be:
 - (i) to the satisfaction of the Agency,
 - (ii) prepared in accordance with all relevant guidelines issued by the Agency, and
 - (iii) submitted by the 31 March of each year,

11.23 All reports, plans, programmes, notifications, and submissions must be certified accurate and representative by the installation manager or a nominated, suitably qualified, and experienced deputy.

11.14 The licensee must maintain a computer-based record for each load of waste arriving at and departing from the installation.

11.14.1 The licensee must record the following at a minimum:

- (a) the date and time,
- (b) the name of the carrier (including if appropriate, the waste carrier registration details or waste collection permit number),
- (c) the vehicle registration number,
- (d) the trailer, skip or other container unique identification number (where relevant),
- (e) the name of the producer(s) or collector(s) of the waste as appropriate,
- (f) the name of the waste facility or installation (if appropriate) from which the load originated,
- (g) the waste licence or waste permit register number (if appropriate),
- (h) a description of the waste including the associated LoW codes,
- (i) the quantity of the waste, recorded in tonnes,
- (j) details of the treatment(s) on-site and prior to arrival to which the waste has been subjected,
- (k) the classification and coding of the waste, including municipal waste or otherwise,
- (l) whether the waste is for disposal or recovery and if recovery for what purpose,
- (m) the name of the person checking the load,



Thank you for listening

Wastestatistics@epa.ie



CIRCULAR ECONOMY PROGRAMME
The Driving Force for Ireland's Move to a Circular Economy



Rialtas na hÉireann
Government of Ireland