

# **DRAFT Guidance on the Interpretation and Application of List of Waste Entries and Sub-Entries**

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National Waste Collection Permit Office (NWCPO)

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## Glossary of Terms

AR	Annual Return
ATF	Authorised Treatment Facility
Authorisation Holder	An authorisation holder includes those stakeholders involved in the statutory reporting of annual waste data to the EPA/and or the NWCPO
BULK	Bulk loads from waste facilities
A/C	Air conditioning
B2B	Business to Business
C&D	Construction and Demolition
CAS	Civic Amenity Site
CFC	Chlorofluorocarbons
CKO	Cooking oil in barrels
COM	Commercial
CoR	Certificate of Registration
CRT	Cathode Ray Tube
DOM	Domestic
DRS	Deposit Refund Scheme
EC	European Commission
EDEN	Environmental Data Exchange Network
ELV	End-of-Life Vehicle
EoW	End-of-Waste
EPA	Environmental Protection Agency
EPR	Environmental Performance Reporting
EU	European Union
FISHGR	Fishing Gear
GTW	Grease Trap Waste
HCFC	Hydrochlorofluorocarbon
HFC	Hydrofluorocarbon
ICT	Information and communication technologies
IED	Industrial Emissions Directive
JRC	Joint Research Centre
LA	Local Authority
Li	Lithium ion
LoW	List of Waste as set out in Commission Decision 2014/955/EEC
MDR	Mixed Dry Recyclables
MDRBULK	Mixed Dry Recyclables Bulk haulage from Waste Facilities
MDRCOM	Mixed Dry Recyclables Commercial
MDRDOM	Mixed Dry Recyclables Domestic
MRF	Materials Recycling Facility
Municipal Waste	As defined by the Waste Management Act 1996, as amended: '(a) mixed waste and separately collected waste from households, including paper and cardboard, glass, metals, plastics, bio-waste, wood, textiles, packaging, waste

	<p>electrical and electronic equipment, waste batteries and accumulators, and bulky waste, including mattresses and furniture;</p> <p>(b) mixed waste and separately collected waste from other sources, where such waste is similar in nature and composition to waste from households;</p> <p>Municipal waste does not include waste from production, agriculture, forestry, fishing, septic tanks and sewage network and treatment, including sewage sludge, end-of-life vehicles or construction and demolition waste. This definition is without prejudice to the allocation of responsibilities for waste management between public and private actors.'</p>
Ni-Cd	Nickel Cadmium
Ni-MH	Nickel Metal Hydride
NIECE	Network for Ireland's Environmental Compliance and Enforcement
NTFSO	The National Transfrontier Shipments Office
NWCPO	National Waste Collection Permit Office
ODS	Ozone depleting substance
RES	Residual
RESBULK	Residual Bulk haulage from Waste Facilities
RESCOM	Residual Commercial
RESDOM	Residual Domestic
RWMPO	Regional Waste Management Planning Office
SRF	Solid Recovered Fuel
SUP	Single Use Plastic
SUV	Sports Utility Vehicle
TV	Television
WCP	Waste Collection Permit
WEEE	Waste electrical and electronic equipment
WERLA	Waste Enforcement Regional Lead Authority
WFP	Waste Facility Permit

# 1 Introduction

The compilation of accurate national waste data is critical for (i) monitoring Ireland's progress towards European Union (EU) and national targets (ii) producing national statistics on waste generation, collection, recycling, recovery and disposal (iii) providing an evidence base to guide policy, and (iv) providing evidence in the enforcement of non-compliances with respect to the conditions of waste authorisations as well as offences under the Waste Management Act 1996, as amended.

The collection and validation of waste data has featured as a waste priority for the Local Authority (LA) sector in recent years, recognising that improvements are needed in this regard. A key component in ensuring that Ireland produces valid data, is through consistency of reporting in relation to the classification of waste. Challenges exist in this regard and this guidance document is intended to assist stakeholders with the complexities around the classification of waste.

Waste Classification in the EU is governed by Commission Decision 2014/955/EEC<sup>1</sup>, referred to hereafter as the 'LoW' (List of Waste). The LoW provides a harmonised list for coding all waste. All stakeholders in the EU with obligations around reporting of waste data, must do so in accordance with the LoW. It's important to note that the LoW itself (i.e. Commission Decision 2014/955/EEC), explains the structure of the list and provides instructions on how to use the list. These instructions together with the full list are also reproduced in the EPA document entitled '*Waste Classification, List of Waste and Determining if Waste is Hazardous or Non-hazardous, 2019*'. These documents can be accessed via the following links:

- ◇ [Commission Decision 2014/955/EEC](#)
- ◇ [EPA Waste Classification List of Waste & Determining if Waste is Hazardous or Non-hazardous](#)

In addition, the European Commission has published a technical guidance notice entitled *Commission notice on the technical guidance on the classification of waste, 2018* (hereafter referred to as 'EC Technical Guidance Notice'), to provide further clarifications and assistance to stakeholders on the correct interpretation and application of the relevant EU legislation regarding the classification of waste. This notice is a very comprehensive document which elaborates further on the instructions for using the LoW, and may be accessed via the following link:

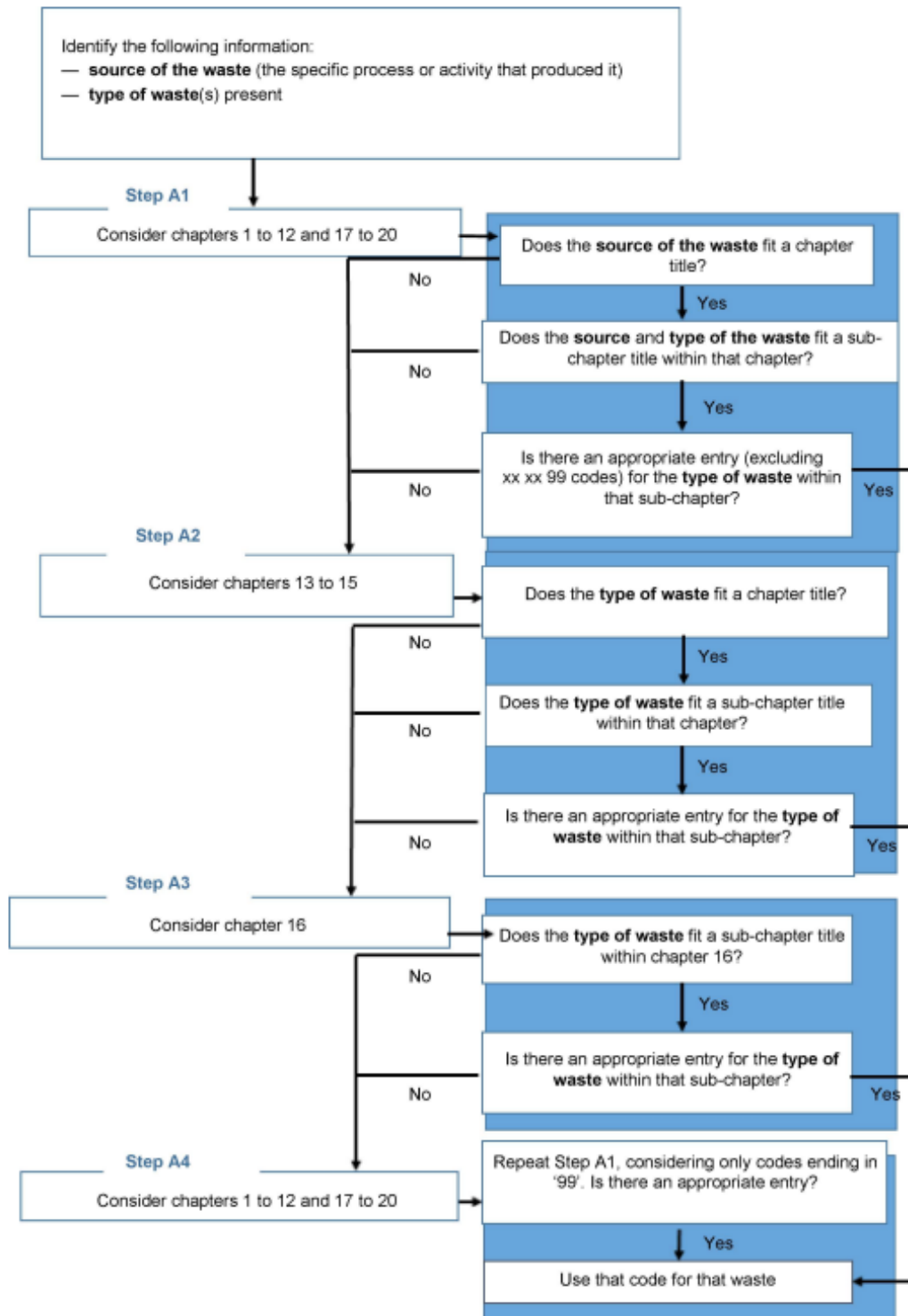
- ◇ [Commission notice on technical guidance on the classification of waste \(europa.eu\)](#)

**The EC Technical Guidance Note provides a helpful flow chart to illustrate the process for interpreting the LoW to identify an appropriate LoW entry; the flow chart is reproduced in Figure 1 below.**

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<sup>1</sup> 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. Also Commission Regulation (EU) No. 1357/2014 of 18 December 2014, replacing Annex III to Directive 2008/98/EC of the European parliament and of the Council on waste and repealing certain Directives.

Figure 1: Flow Chart for Identifying the Most Appropriate LoW Entry<sup>2</sup>



<sup>2</sup> This figure is entirely reproduced from the *Commission notice on the technical guidance on the classification of waste (2018/C 124)*.

**This guidance document has been prepared on the basis that the reader has already examined the LoW and the instructions on its use. It is not the intention of this guidance document to reproduce those instructions. The authors of this guidance document wish to emphasise that any stakeholder wishing to classify waste in accordance with the LoW, must in the first instance, carefully examine the LoW and the instructions for its use. In addition, the aforementioned EC Technical Guidance Notice offers helpful insights and guidance. If an appropriate LoW entry still cannot be found, the purpose of this document is to, at that stage, provide further guidance and clarity for particularly complex wastes and challenging circumstances.**

The target audience for this guidance document includes waste producers, the waste industry and governing bodies. Key stakeholders in the waste industry include Waste Collection Permit holders, Waste Facility Permit holders, Certificate of Registration holders, Waste Licence holders and Industrial Emission Licence holders, and Producer Responsibility Schemes. Governing bodies in this instance include Local Authorities, the National Waste Collection Permit Office (NWCPO), the National Transfrontier Shipment of Waste Office (NTFSO), the Waste Enforcement Regional Lead Authorities (WERLAs) and the Environmental Protection Agency (EPA).

**Note:** This document will be updated on a periodic basis to capture and clarify any new waste classification challenges that arise and which merit inclusion in this document.

**Note:** The demonstration of the presence or absence of hazardous properties within waste is outside the scope of this document.



## 2 LoW Sub-entries for the Irish Waste Sector

For some wastes, the applicable LoW entry can be quite broad and in practice, more than one distinct type of waste can be contained within the respective LoW entry. In these circumstances, the LoW entry alone is not sufficient to meet certain obligations, for example obligations with respect to waste statistics reporting or regulatory obligations with respect to compliance with waste authorisations. In order to facilitate tracking of these distinct waste types, an EU member state may introduce additional entries within their own national systems to provide a breakdown for the distinct waste types that exist within one LoW entry. These additional LoW entries are referred to in this guidance as LoW sub-entries.

Ireland has introduced sub-entries for several of the LoW entries, the full list of which are documented in Appendix I. For LoW entries where sub-entries have been created, the LoW entry is referred to as a 'parent' entry. Not all LoW entries are parent entries, only those for which sub-entries exist. Appendix I lists all of the existing sub-entries together with their respective parent entries.

For Annual Return reporting purposes, depending on the type of authorisation, an authorisation holder must submit their AR either to the NWCPO via the Permit Holder Portal, or to the EPA via the Environmental Data Exchange Network (EDEN) on the Environmental Performance Reporting (EPR) portal (hereafter referred to as the NWCPO portal and EPA portal respectively). Waste Collection Permit (WCP) holders, Waste Facility Permit (WFP) holders, Certificate of Registration (CoR) holders and Local Authorities use the NWCPO Permit Holder Portal and waste licence holders and industrial emissions licence holders use the EPA portal. The existing LoW sub-entries are incorporated into both reporting portals and authorisation holders are prompted to use these sub-entries, as relevant, when making their returns.

An important point to note is that the full list of LoW sub-entries do not necessarily apply to all authorisation holders. Some sub-entries are only needed for reporting on tonnages of waste collected, in which case the respective sub-entry is only in use for WCP returns, and waste facility operators are not prompted to use the particular sub-entry at all e.g. sub-entries under *02 01 10 waste metal*. Alternatively, some sub-entries are only needed for reporting on tonnages of wastes treated, in which case the respective sub-entry is only in use for waste facility returns, and waste collectors are not prompted to use the particular sub-entry at all e.g. sub-entries under *16 01 04\* end-of-life vehicles*.

Whilst Appendix I provides the full list of all existing sub-entries and documents the particular ARs/EPR returns to which they apply, additional appendices are included to provide the specific list of sub-entries that apply across the different types of waste authorisations.

Appendix II provides the specific list of sub-entries that apply to WCP holders, when making a return via the NWCPO Permit Holder Portal.

Appendix III provides the specific list of sub-entries that apply to WFP and CoR holders, when making a return via the NWCPO Permit Holder Portal.

Appendix IV provides the specific list of sub-entries that apply to waste licence or industrial emissions licence (IED) holders, when making a return via the EDEN EPR portal.

**Note:** The specific list of sub-entries that strictly apply to **Local Authorities with their own WCP** has yet to be completed but will be provided in future versions of this guidance document.

### 3 Structure of this Document

The structure of this document broadly follows the structure of the LoW and accordingly the guidance is set out by chapter, and sub-chapter where relevant. Note that not all sub-chapters and not all LoW entries of the LoW feature in this document. Only those sub-chapters that contain LoW entries where challenges exist and further guidance and clarity is merited, are included; this includes all sub-chapters where sub-entries have been created.

Note that the full list of LoW sub-entries is also provided in Appendix I, and additional appendices are included to provide the list of sub-entries that apply to specific waste authorisations; refer to Section 2 for further information in this regard.

Some sub-chapters, contain additional narrative where warranted, to elaborate on the detail contained in the table. This is important information and should be read in conjunction with any reference to the particular sub-chapter.

As noted in Section 1, this document will be updated on a periodic basis to capture and clarify any new waste classification challenges that arise and which merit inclusion in this document. These updates will be inserted into the relevant table for the respective LoW entry (s) or sub-entry (s), under the relevant sub-chapter, along with any further narrative as necessary.

## 4 Guidance on Specific LoW Entries and LoW Sub-entries by LoW Sub-chapter

There is currently guidance on the following chapters. To jump to a specific chapter or sub chapter please click on a link below. To navigate back to this page click on

[Back to Chapter & Sub-Chapter list](#)

[Chapter 02 Wastes from agriculture, horticulture, aquaculture, forestry, hunting and fishing, food preparation and processing](#)

[Sub Chapter 02 01 wastes from agriculture, horticulture, aquaculture, forestry, hunting and fishing](#)

[Chapter 14 Waste organic solvents, refrigerants and propellants \(except 07 and 08\)](#)

[Sub Chapter 14 06 wastes organic solvents, refrigerants and foam/aerosol propellants](#)

[Chapter 15 Waste packaging; absorbents, wiping cloths, filter materials and protective clothing not otherwise specified](#)

[Sub Chapter 15 01 packaging \(including separately collected municipal packaging waste\)](#)

[Chapter 16 Wastes not Otherwise Specified in the List](#)

[Sub Chapter 16 01 End-of-life vehicles from different means of transport \(including off-road machinery\) and wastes from dismantling of end-of-life vehicles and vehicle maintenance \(except 13, 14, 16 06 and 16 08\)](#)

[Sub Chapter 16 02 Wastes from Electrical and Electronic Equipment](#)

[Sub Chapter 16 06 Batteries and Accumulators](#)

[Sub Chapter 16 08 Spent Catalysts](#)

[Chapter 17 Construction and Demolition Wastes \(including Excavated Soil from Contaminated Sites\)](#)

[Sub Chapter 17 01 Concrete, bricks, tiles and ceramics](#)

[Sub Chapter 17 02 Wood, glass, plastic](#)

[Sub Chapter 17 04 metals \(including their alloys\)](#)

[Sub Chapter 17 05 soil \(including excavated soil from contaminated sites\), stones and dredging spoil](#)

[Sub Chapter 17 09 other construction and demolition wastes](#)

[Chapter 19 Wastes from Waste Management Facilities, Off-Site Waste Water Treatment Plants and the preparation of water intended for Human Consumption and water intended for Industrial Use](#)

[Sub Chapter 19 10 Wastes from shredding of metal-containing waste](#)

[Sub Chapter 19 12 Wastes from the mechanical treatment of waste \(for example sorting, crushing, compacting, pelletising\) not otherwise specified](#)

**Chapter 20 Municipal Waste (Household Waste and similar Commercial, Industrial and Institutional Wastes) including separately collected fractions**

**Sub Chapter 20 01 separately collected fractions (except 15 01)**

**Sub Chapter 20 03 other municipal wastes**

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## Chapter 2 Wastes from agriculture, horticulture, aquaculture, forestry, hunting and fishing, food preparation and processing

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

Table 2.1 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 2.1 - Noteworthy LoW Entries from Sub-chapter 02 01**

LoW Entry (Click on parent LoW link to view sub-entries)	Detailed Description
<a href="#">02 01 04 waste plastics (except packaging)</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 2.2 below, and further details are presented in Appendix I.</p> <p>This entry applies to <u>non-packaging</u> waste plastics arising from agriculture, horticulture, aquaculture, forestry, hunting and fishing. Sub-entries were created under this parent entry to facilitate the separate capture of data for fishing gear and in particular single use plastic (SUP) fishing gear that must be reported in accordance with S.I. No. 516 of 2021, European Union (Single Use Plastics) Regulations 2021<sup>3</sup> and S.I. No. 612 of 2022, European Union (Extended Producer Responsibility) (Fishing Gear Containing Plastic) Regulations 2022<sup>4</sup>.</p> <p>This parent entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns</p>
<a href="#">02 01 10 waste metal</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 2.2 below, and further details are presented in Appendix I.</p> <p>This entry applies to waste metal arising from agriculture, horticulture, aquaculture, forestry, hunting and fishing.</p> <p>Sub-entries were created under this parent entry to facilitate the separate capture of data for fishing gear and in particular SUP fishing gear, which may comprise of metal, which must be reported in accordance with the SUP</p>

<sup>3</sup> [Single Use Plastics | Environmental Protection Agency \(epa.ie\)](#)

<sup>4</sup> S.I. No. 612/2022 - European Union (Extended Producer Responsibility) (Fishing Gear Containing Plastic)

	<p>Directive and Extended Producer Responsibility Regulations.</p> <p>This parent entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns</p>
<p><a href="#">02 01 99 wastes not otherwise specified</a></p>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 2.2 below, and further details are presented in Appendix I.</p> <p>This entry applies to waste arising from agriculture, horticulture, aquaculture, forestry, hunting and fishing, waste which may not be specified under any LoW entry in sub-chapter 02 01.</p> <p>Sub-entries were created under this parent entry to facilitate the separate capture of data for fishing gear – not captured under sub-entries from 02 01 04 or 02 01 10 – and in particular SUP fishing gear that must be reported in accordance with the SUP Directive and EPR Regulations.</p> <p>This parent entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>

**Table 2.2 - LoW Sub-entries from Sub-chapter 02 01**

<b>LoW Parent Entry</b> (Click link to bring back to parent LoW entry table)	<b>LoW Sub-entry</b>	<b>Detailed Description</b>
<p><a href="#">02 01 04 waste plastics (except packaging)</a></p>	02 01 04 FISHGR waste plastic fishing gear	<p>This sub-entry applies to all types of fishing and aquaculture gear containing plastic.</p> <p>This sub-entry is available on the NWCPO portal for LA WCP ARs.</p>
	02 01 04 OTHER waste plastics (except packaging) other than fishing gear	<p>This sub-entry applies to all other types of non-packaging waste plastic – relevant to sub-Chapter 02 01 – not captured under 02 01 04 FISHGR. One such application is for farm plastics i.e. silage wrap and sheeting, netting and twine.</p> <p>This sub-entry is available on the NWCPO portal for LA WCP ARs.</p>
<p><a href="#">02 01 10 waste metal</a></p>	02 01 10 FISHGR waste metal fishing gear	<p>This sub-entry applies to all types of fishing and</p>

		<p>aquaculture gear containing metal.</p> <p>This sub-entry is available on the NWCPO portal for LA WCP ARs.</p>
	<p>02 01 10 OTHER waste metal other than fishing gear</p>	<p>This sub-entry applies to all other waste metal – relevant to sub-Chapter 02 01 – not captured under 02 01 10 FISHGR.</p> <p>This sub-entry is available on the NWCPO portal for LA WCP ARs.</p>
<p><a href="#">02 01 99 wastes not otherwise specified</a></p>	<p>02 01 99 FISHGR waste fishing gear other than segregated plastic or metal</p>	<p>This sub-entry applies to all types of fishing and aquaculture gear, not captured under sub-entries from 02 01 04 or 02 01 10 (i.e. waste fishing gear other than segregated plastic or metal).</p> <p>This sub-entry is available on the NWCPO portal for LA WCP ARs.</p>
	<p>02 01 99 OTHER wastes not otherwise specified other than fishing gear</p>	<p>This sub-entry applies to all other wastes – excluding fishing and aquaculture gear – which may not be specified under any LoW entry in sub-chapter 02 01.</p> <p>This sub-entry is available on the NWCPO portal for LA WCP ARs.</p>

## Chapter 14 Waste organic solvents, refrigerants and propellants (except 07 and 08)

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### Sub Chapter 14 06 wastes organic solvents, refrigerants and foam/aerosol propellants

Table 14.1 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment. LoW sub-entries have been created under some of the LoW entries in this sub-chapter, and these are presented in Table 14.2 below. The full list of sub-entries is provided in Appendix I, which includes details of the availability of these sub-entries on the various types of ARs.

**Table 14.1 - Noteworthy LoW Entries from Sub-chapter 14 06**

LoW Entry (Click on parent LoW link to view sub-entries)	Detailed Description
<a href="#">14 06 01* chlorofluorocarbons, HCFC, HFC</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 14.2 below, and further details are presented in Appendix I.</p> <p>This entry applies to discarded chlorofluorocarbons (CFC), hydrochlorofluorocarbons (HCFC) and hydrofluorocarbons (HFC), which are considered ozone depleting substances (ODS), or F-Gases, and are used for a variety of applications i.e. refrigeration, air conditioning (A/C) etc.</p> <p>Sub-entries were created under this parent entry to facilitate the separate capture of data in relation to the removal of ODS/F-Gas<sup>5</sup> from End-of-Life Vehicles (ELVs).</p> <p>This parent entry is available on the NWCPD portal for LA WCP ARs.</p>

**Table 14.2 - LoW Sub-entries from Sub-chapter 14 06**

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
<a href="#">14 06 01*</a> <a href="#">chlorofluorocarbons, HCFC,</a> <a href="#">HFC</a>	14 06 01*- R134a A/C Fluid -R134a	This sub-entry applies to A/C fluid type R134a - removed from ELVs - which was used as an F-Gas in cars (Category M1) and light vans (Category N1)

<sup>5</sup> Air conditioning fluids – which can contain ODS and F-Gases – are additionally subject to further regulation by the EPA and further guidance on the removal of these gases at Authorised Treatment Facilities (ATFs) and Waste Shredder sites can be found here [ODS & F-Gas | Environmental Protection Agency \(epa.ie\)](#)



		<p>placed on the EU market prior to 2017 and is still being used in all other vehicle types (other than M1 and NI Category vehicles).</p> <p>Please note that examples of vehicles under Categories M1, N1 and all other vehicle types (other than M1 and NI vehicles) are detailed under sub-chapter <a href="#">16 01</a>.</p> <p>This sub-entry is available on the NWCPO portal for LA WFP and LA CoR ARs.</p>
	14 06 01*-R1234yf A/C Fluid -R1234yf	<p>This sub-entry applies to A/C fluid type R1234yf - removed from ELVs - which has been used as an F-Gas in all types of vehicles since 2008.</p> <p>This sub-entry is available on the NWCPO portal for LA WFP and LA CoR ARs.</p>
	14 06 01*-R456A A/C Fluid -R456A	<p>This sub-entry applies to A/C fluid type R456A - removed from ELVs - which has been used as an F-Gas in all types of vehicles since 2022.</p> <p>This sub-entry is available on the NWCPO portal for LA WFP and LA CoR ARs.</p>
	14 06 01*-R12 A/C Fluid -R12	<p>This sub-entry applies to A/C fluid type R12 - removed from ELVs - which was used as an ODS in all types of vehicles prior to 1994.</p> <p>This sub-entry is available on the NWCPO portal for LA WFP and LA CoR ARs.</p>
	14 06 01*-other Other chlorofluorocarbons, HCFC, HFC	<p>This sub-entry applies to all other types of A/C Fluid (other than 14 06 01 – A/C Fluid R134a, 14 06 01* - A/C Fluid R1234yf, 14 06 01* - A/C Fluid R456A and 14 06 01* - A/C Fluid R12).</p> <p>This sub-entry is available on the NWCPO portal for LA WFP and LA CoR ARs.</p>

## Chapter 15 Waste packaging; absorbents, wiping cloths, filter materials and protective clothing not otherwise specified

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### Sub Chapter 15 01 packaging (including separately collected municipal packaging waste)

The selection of the appropriate LoW entry for packaging wastes has proven to be somewhat complex and challenging, and accordingly has been afforded particular mention in the EC Technical Guidance Notice which readers are recommended to consult<sup>6</sup>.

**It is important to note that separately collected packaging waste is to be classified under sub-chapter 15 01, and not sub-chapter 20 01; the heading of sub-chapter 20 01 explicitly excludes sub-chapter 15 01 (20 01 separately collected fractions [except 15 01]). Generally, chapter 15 should not be used for household waste collections, which are considered municipal<sup>7</sup> in nature.**

The flow chart provided in Section 1.3.1 of the EC Technical Guidance Notice should assist readers in classifying whether the waste is packaging waste or not. This flow chart is reproduced below in Figure 2.

Note that Annex 1 of the consolidated version of EC Council Directive 94/62/EC on packaging and packaging waste, contains '*illustrative examples*' of packaging based on criteria set out in Article 3 (1)<sup>8</sup>. This document can be accessed via the following link:

- ◇ [European Parliament and Council Directive 94/62/EC of 20 December 1994 on packaging and packaging waste](#)

Further explanation is provided in Table 15.1 below for the LoW entries from this sub-chapter that are considered to merit further comment.

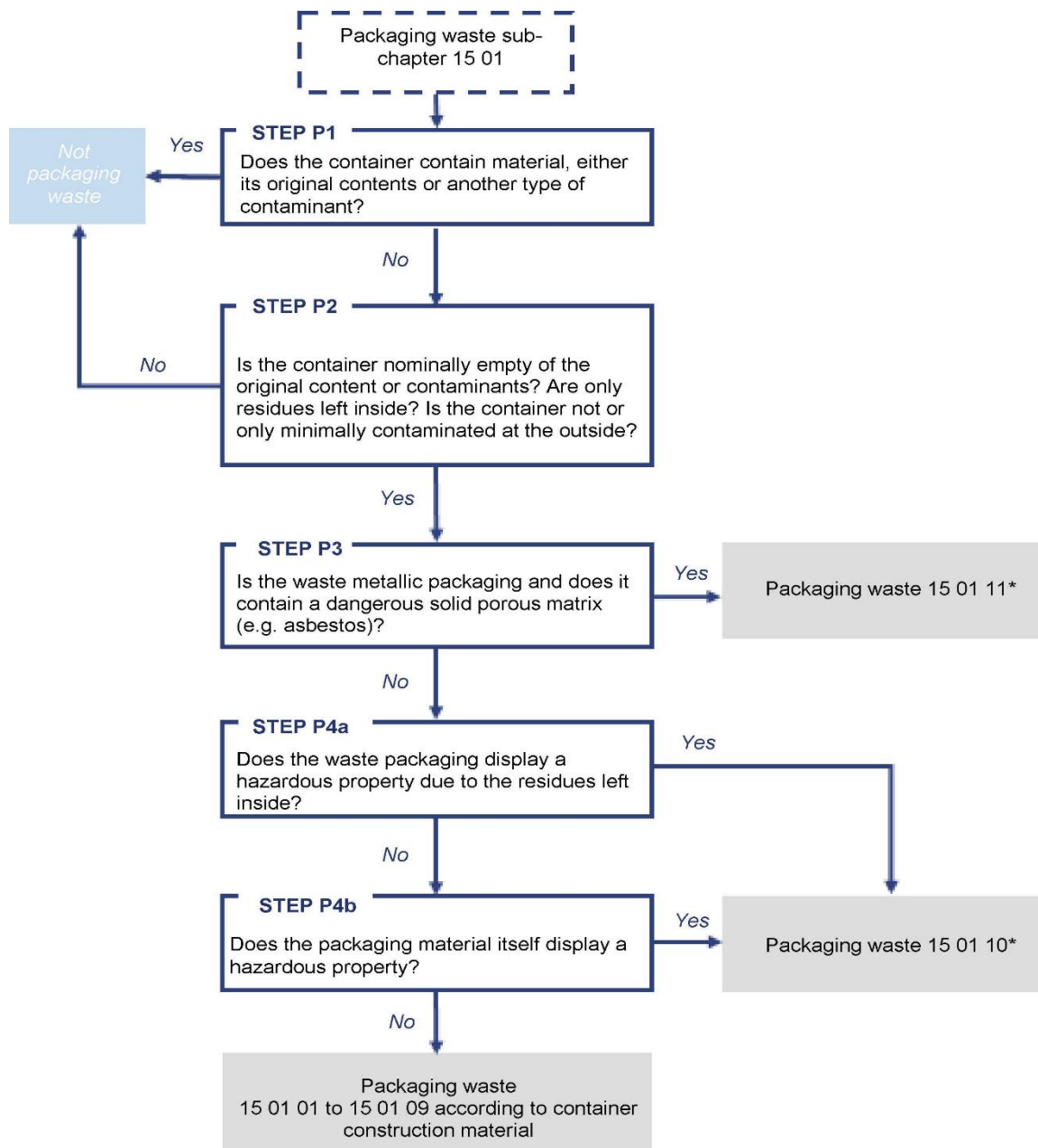
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<sup>6</sup> Refer to Section 1.3 of Annex I entitled Examples of the Classification of Complex Entries; specifically Section 1.3.1 Packaging waste and contents.

<sup>7</sup> Municipal waste defined in Glossary of Terms

<sup>8</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:01994L0062-20180704&from=EN>

Figure 2: Flow chart for classification of packaging waste<sup>9</sup>



<sup>9</sup> This figure is entirely reproduced from the *Commission notice on the technical guidance on the classification of waste (2018/C 124)*.

**Table 15.1 - Noteworthy LoW Entries from Sub-chapter 15 01**

<b>LoW Entry</b>	<b>Detailed Description</b>
15 01 01 paper and cardboard packaging	This entry applies to waste that is exclusively packaging, and therefore implies segregation at source for separate collection; if a waste contains both paper and cardboard packaging and paper and cardboard non-packaging, the 15 01 01 entry does not strictly apply. Examples include paper and cardboard packaging collected separately from commercial and institutional premises. This entry applies where the waste contains both paper and cardboard packaging waste together, and also applies if the waste is all paper packaging waste or all cardboard packaging waste.
15 01 02 plastic packaging	This entry applies to waste that is exclusively packaging, and therefore implies segregation at source for separate collection; if a waste contains both plastic packaging and plastic non-packaging, the 15 01 02 entry does not strictly apply. Examples include plastic packaging (bottles, containers, film) collected separately from commercial and institutional premises, Civic Amenity sites, or events.
15 01 03 wooden packaging	This entry applies to waste that is exclusively packaging, and therefore implies segregation at source for separate collection; if a waste contains both wood packaging and wood non-packaging, the 15 01 03 entry does not strictly apply. Examples include wood packaging (pallets, crates) collected separately from commercial or industrial premises.
15 01 04 metallic packaging	This entry applies to waste that is exclusively packaging, and therefore implies segregation at source for separate collection; if a waste contains both metallic packaging and metallic non-packaging, the 15 01 04 entry does not strictly apply. Examples include metallic packaging (drink cans, food tins) collected separately from commercial and institutional premises, Civic Amenity sites, Bring Banks, events.
15 01 05 composite packaging	This entry applies to packaging waste that is made up of more than one type of material e.g. beverage cartons made up primarily of cardboard and lined with a layer of plastic, cardboard boxes with plastic windows, blister packs for medicine in tablet form made up of a plastic tray with an aluminium foil covering. This entry applies to waste that is exclusively packaging, and therefore implies segregation at

	<p>source for separate collection; if a waste contains both composite packaging and composite non-packaging, the 15 01 05 entry does not strictly apply.</p> <p>The most common use of this entry in Ireland is for beverage cartons (cardboard with a layer of plastic), which are collected separately from some Civic Amenity Sites.</p>
15 01 06 mixed packaging	<p>This entry applies to waste that is exclusively packaging, and therefore implies segregation at source for separate collection; if a waste contains both packaging and non-packaging, the 15 01 06 entry does not strictly apply.</p> <p>Mixed packaging is referring to different types of packaging waste, that may be collected together e.g. aluminium cans mixed with plastic bottles. This does not generally arise within the waste collection system in Ireland currently (the DRS scheme in 2024 will give rise to this type of waste).</p> <p><b>This entry should not be confused with or ever be applied to the waste collected in the source segregated mixed dry recyclables (MDR) bin, which contains both packaging and non-packaging waste.</b></p>
15 01 07 glass packaging	<p>This entry applies to waste that is exclusively packaging, and therefore implies segregation at source for separate collection; if a waste contains both glass packaging and glass non-packaging, the 15 01 07 entry does not strictly apply. Examples include glass packaging waste (bottles, jars) collected separately from commercial and institutional premises, Civic Amenity sites, Bring Banks, events.</p> <p>Some household settings are provided with dedicated glass bin collections, and whilst the majority of the waste placed in these bins is glass packaging waste, non-packaging glass waste (e.g. discarded glassware, discarded window glass) may also be placed in these bins and therefore the LoW entry of 15 01 07 may not strictly apply</p>

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## Chapter 16 Wastes not Otherwise Specified in the List

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Note that LoW entries in chapter 16, only apply where an appropriate entry cannot be first found in one of the other chapters.

### **Sub Chapter 16 01 End-of-life vehicles from different means of transport (including off-road machinery) and wastes from dismantling of end-of-life vehicles and vehicle maintenance (except 13, 14, 16 06 and 16 08)**

The handling (including vehicle maintenance), dismantling and shredding of end-of-life vehicles and the selection of the appropriate LoW entry for related wastes, has proven to be somewhat complex and challenging, and accordingly has been afforded particular mention in the EC Technical Guidance Notice, which readers are recommended to consult<sup>10</sup>.

The flow chart provided in Section 1.3.3 of the EC Technical Guidance Notice illustrates the LoW entries that apply to the various wastes arising along each step of the treatment process. This flow chart is reproduced below in Figure 3. Further explanation is provided in Table 16.1 below for the LoW entries from this sub-chapter that are considered to merit further comment. LoW sub-entries have been created under some of the LoW entries in this sub-chapter, and these are presented in Table 16.2 below. The full list of sub-entries is provided in Appendix I, which includes details of the availability of these sub-entries on the various types of ARs/EPR returns.

As noted in Figure 3 below, LoW entries from other sub-chapters (besides 16 01) apply to wastes arising during the treatment of end-of-life vehicles; these sub-chapters are: 13 02, 13 07, 14 06, 16 05, 16 06, 16 08 and 19 10.

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<sup>10</sup> Refer to Section 1.3 of Annex 1 entitled Examples of the Classification of Complex Entries; specifically Section 1.3.3 End-of-life Vehicles (ELV).

Figure 3: Flow Chart Illustrating LoW entries from End-of-Life Vehicle Treatment<sup>11</sup>

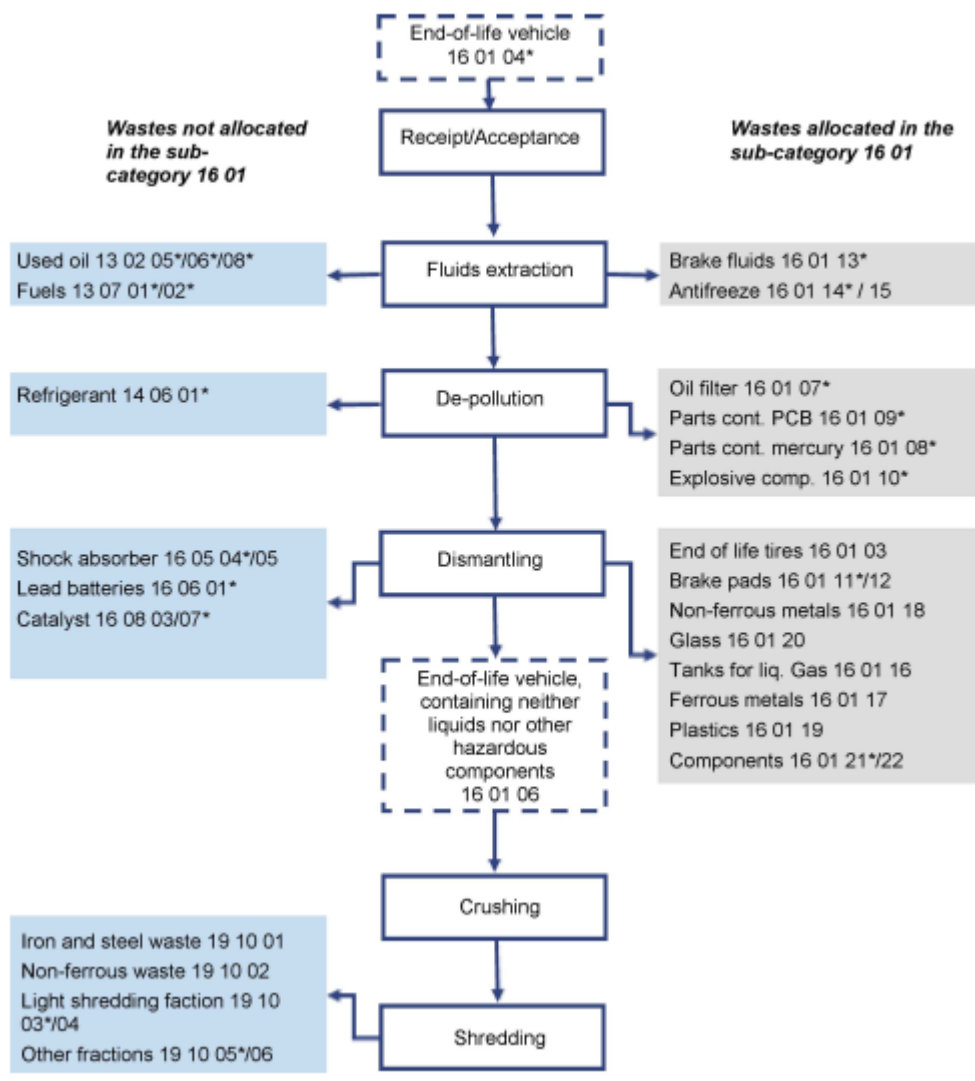


Table 16.1 - Noteworthy LoW Entries from Sub-chapter 16 01

<sup>11</sup> This figure is entirely reproduced from the *Commission Notice on Technical Guidance on the Classification of Waste (2018/C 124)*.

<b>LoW Entry</b> (Click on parent LoW link to view sub-entries)	<b>Detailed Description</b>
<a href="#">16 01 04* end-of-life vehicles</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 16.2 below, and further details are presented in Appendix I.</p> <p>This parent entry is available on the NWCPO Portal for LA WCP ARs. This entry applies to all vehicles that have reached their end-of-life and have not yet been depolluted.</p> <p>Sub-entries were created under this parent entry to facilitate the separate capture of data on ELVs that must be reported in accordance with S.I. No. 281 of 2014, European Union (End-of-Life Vehicle) Regulations 2014.</p>
16 01 06 end-of-life vehicles, containing neither liquids nor other hazardous components	<p>This applies to vehicles that have been depolluted and no longer contain liquids nor other hazardous components. Accordingly, this entry applies to vehicle shells and should be used for depolluted vehicles exiting an ATF.</p>
16 01 17 ferrous metal	<p>This applies to ferrous metal arising from the dismantling of end-of-life vehicles (e.g. axels, springs), and ferrous metal arising from the maintenance of vehicles (e.g. gears).</p>
16 01 18 non-ferrous metal	<p>This applies to non-ferrous metal arising from the dismantling of end-of-life vehicles (e.g. alloy rims), and non-ferrous metal arising from the maintenance of vehicles e.g. radiators.</p>
16 01 21* hazardous components other than those mentioned in 16 01 07 to 16 01 11 and 16 01 13 and 16 01 14	<p>This entry has a broad application and one such application is for lithium-ion (Li) and Nickel-metal hydride (NiMH) batteries arising from the treatment of ELVs or vehicle maintenance, and that are considered hazardous.</p> <p><b>Please note that the application of this entry, specifically for Li and NiMH waste batteries, is to be taken as the interim position. The generation of Li and NiMH waste batteries from the treatment of ELVs or vehicle maintenance is a recent development and the Joint Research Centre<sup>12</sup> (JRC) of the EC is currently developing a proposal for a potential targeted amendment of the LoW, relevant to batteries.</b></p> <p>Li and NiMH batteries arising from the treatment of ELVs or vehicle maintenance, that are not considered hazardous should be assigned 16 06 05 other batteries and accumulators.</p>
16 01 22 components not otherwise specified	<p>This entry has a broad application and one such application is for catalytic converters (not yet decanned) arising from the treatment of ELVs or vehicle maintenance.</p> <p>In cases where the spent catalyst (honeycomb structure) is extracted from the catalytic converter, the appropriate LoW entries are from sub-chapter 16 08 Spent Catalysts - 16 08 01, 16 08 03 or 16 08 07*.</p>
16 01 99 wastes not otherwise specified	<p>As per the instructions for using the LoW, a 99 entry is only to be used as a last resort. For wiring/cables extracted from end-of-life vehicles, this is the most appropriate entry to use, and <u>not</u> 17 04 11, which only applies to cables from a construction and demolition (C&amp;D) source.</p>

<sup>12</sup> [Joint Research Centre \(europa.eu\)](http://europa.eu)



**Table 16.2 - LoW Sub-entries from Sub-chapter 16 01**

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
<a href="#">16 01 04* end-of-life vehicles</a>	16 01 04*A- M1 & N1 category ELVs	<p>This sub-entry applies to vehicles from categories M1 and N1<sup>13</sup> that have reached their end-of-life and have not yet been depolluted. Accordingly, this applies to these particular vehicles (non-depolluted) being accepted at waste facilities or being transported to waste facilities.</p> <p>Examples of M1 and N1 vehicles include:</p> <ul style="list-style-type: none"> <li>• passenger vehicles with no more than 8 seats e.g. cars, SUVs</li> <li>• vans and/or commercial goods vehicles weighing less than 3.5 tonnes</li> </ul> <p>This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>
	16 01 04*B- ELVs from all other vehicles (other than M1 & N1)	<p>This sub-entry applies to all vehicles other than those classified under 16 01 04*A, that have reached their end-of-life and have not yet been depolluted. Accordingly, this applies to these particular vehicles (non-depolluted) being <u>accepted</u> at ATFs, or being transported to ATFs.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• buses / mini-buses with more than 8 seats</li> <li>• commercial goods vehicles weighing greater than 3.5 tonnes</li> <li>• excavators, tractors, forklifts, motorbikes</li> <li>• military vehicles</li> </ul> <p>This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>

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<sup>13</sup> S.I. No. 556 of 2020, European Union (Road Vehicles: Type-Approval and Market Surveillance) Regulations 2020

## Sub Chapter 16 02 Wastes from Electrical and Electronic Equipment

The EC Technical Guidance Notice acknowledges that the classification of waste from electrical and electronic equipment can be challenging and provides a dedicated section which readers are recommended to consult<sup>14</sup>.

Wastes from electrical and electronic equipment (WEEE) feature in sub-chapter 20 01 as well as sub-chapter 16 02. Sub-chapter 16 02 applies to non-municipal WEEE. In order to correctly assign a sub-chapter 16 02 entry, the distinction must be made as to whether the WEEE qualifies as municipal or non-municipal. This distinction is qualitative and subjective and a general rule of thumb, for WEEE arising from commercial, industrial or institutional sources, is to consider the composition and nature of the WEEE, and if it is similar in nature to WEEE that would arise from a household or not. If the WEEE (from a commercial, industrial or institutional source) cannot be seen as similar in nature to household WEEE, then the appropriate sub-chapter 16 02 entry applies, or indeed the appropriate sub-chapter 16 02 sub-entry.

This WEEE is also referred to as business to business (B2B) WEEE. Examples of B2B WEEE include large (bigger than desktop) printers and scanners, industrial dishwashers, autoclaves, incubators, servers, large scale fridges/freezers, cash registers, vending machines, etc.

Further explanation is provided in Table 16.3 below for the LoW entries from this sub-chapter that are considered to merit further comment. LoW sub-entries have been created under some of the LoW entries in this sub-chapter, and these are presented in Table 16.4 below. The full list of sub-entries is provided in Appendix I, which includes details of the availability of these sub-entries on the various types of ARs/EPR returns.

**Table 16.3 - Noteworthy LoW Entries from Sub-chapter 16 02**

<b>LoW Entry</b> (Click on parent LoW link to view sub-entries)	<b>Detailed Description</b>
<a href="#">16 02 13* discarded equipment containing hazardous components other than those mentioned in 16 02 09* to 16 02 12*</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 16.4 below, and further details are presented in Appendix I.</p> <p>This parent entry is available on the NWCPO portal for LA WCP ARs. This entry applies to non-municipal<sup>#</sup> discarded electrical and electronic equipment which contain hazardous components, other than those mentioned in 16 02 09* to 16 02 12* inclusive, and examples of the type and range of equipment are given under each of the sub-entries listed for this entry in table 16.4 below.</p> <p>Sub-entries were created under this parent entry for European reporting purposes.</p>
<a href="#">16 02 14 discarded equipment other than those mentioned in 16 02 09* to 16 02 13*</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 16.4 below, and further details are presented in Appendix I.</p> <p>This parent entry is only included on LA WCP ARs.</p> <p>This entry applies to non-municipal<sup>#</sup> discarded electrical and electronic equipment that do not contain hazardous components,</p>

<sup>14</sup> Refer to Section 1.3 of Annex 1 entitled Examples of the Classification of Complex Entries; specifically Section 1.3.2 Waste from electrical and electronic equipment (WEEE).

	and examples of the type and range of equipment are given under each of the sub-entries listed for this entry in table 16.4 below. Sub-entries were created under this parent entry for European reporting purposes.
# note that <u>municipal</u> WEEE (WEEE from households and similar commercial, industrial and institutional WEEE), should be assigned a sub-chapter 20 01 entry (or sub-entry) and not a sub-chapter 16 02 entry (or sub-entry).	

**Table 16.4 - LoW Sub-entries from Sub-chapter 16 02**

<b>LoW Parent Entry</b> (Click link to bring back to parent LoW entry table)	<b>LoW Sub-entry</b>	<b>Detailed Description</b>
<a href="#">16 02 13* discarded equipment containing hazardous components other than those mentioned in 16 02 09* to 16 02 12*</a>	16 02 13*A - non-municipal <sup>#</sup> waste fluorescent lamps (which contain hazardous components).	This sub-entry applies to a particular type of discarded electrical and electronic equipment that contains hazardous components - specifically fluorescent lamps. Examples of this are discarded fluorescent lamps, arising from a factory, a hospital, a university, a library, an office, or fluorescent lamps of a composition and nature that would not be expected to arise from a household. This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
	16 02 13*B - non-municipal <sup>#</sup> waste light fittings containing hazardous components.	This sub-entry applies to a particular type of discarded electrical and electronic equipment that contains hazardous components - specifically light fittings, arising from non-municipal <sup>#</sup> sources. Examples of this are discarded light fittings containing hazardous components (other than fluorescent lamps), arising from street lighting, a factory, a hospital, a university, a library, an office, or, discarded light fittings containing hazardous components (other than fluorescent lamps), of a composition and nature that would not be expected to arise from a household. This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
	16 02 13*C - non-municipal <sup>#</sup> waste TVs and monitors - flatscreens, containing hazardous components.	This sub-entry applies to a particular type of discarded electrical and electronic equipment that contains

		<p>hazardous components - specifically flat-screen TVs and flat-screen monitors, arising from non-municipal# sources. Examples of this are discarded flatscreen TVs and monitors arising from a hospital, a university, a library, an office, or flatscreen TVs and monitors of a composition and nature that would not be expected to arise from a household.</p> <p>This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR and EPA ARs Licence EPR returns.</p>
	<p>16 02 13*D - non-municipal# waste TVs and monitors - cathode ray tubes, containing hazardous components.</p>	<p>This sub-entry applies to a particular type of discarded electrical and electronic equipment that contains hazardous components – specifically cathode ray tube TVs and monitors, arising from non-municipal# sources. Examples of this are discarded cathode ray tube TVs and monitors, arising from a hospital, a university, a library, an office, or cathode ray tube TVs and monitors of a size that would not be expected to arise from a household.</p> <p>This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>
	<p>16 02 13*E - non-municipal# other waste electrical and electronic equipment containing hazardous components.</p>	<p>This sub-entry applies to non-municipal# WEEE containing hazardous components, that cannot be described by 16 02 13*A, 16 02 13*B, 16 02 13*C and 16 02 13*D e.g. transformers, x-ray equipment.</p> <p>This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>
<p><a href="#">16 02 14 discarded equipment other than those mentioned in 16 02 09* to 16 02 13*</a></p>	<p>16 02 14 A - non-municipal# waste white goods.</p>	<p>This sub-entry applies to a particular type of discarded electrical and electronic equipment - specifically non-hazardous white goods, arising from non-municipal# sources. Examples of this are discarded non-hazardous white goods, arising from a hospital, a university, a library, an office, or non-hazardous white goods of the composition and nature that</p>

		<p>would not be expected to arise from a household.</p> <p>This sub-entry is available on the NWCPD and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>
	16 02 14 B - non-municipal <sup>#</sup> waste light fittings.	<p>This sub-entry applies to a particular type of discarded electrical and electronic equipment - specifically non-hazardous light fittings, arising from non-municipal<sup>#</sup> sources.</p> <p>Examples of this are discarded non-hazardous light fittings, arising from a hospital, a university, a library, an office, or non-hazardous light fittings of the composition and nature that would not be expected to arise from a household.</p> <p>This sub-entry is available on the NWCPD and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>
	16 02 14 C - non-municipal <sup>#</sup> waste photovoltaic panels.	<p>This sub-entry applies to a particular type of discarded electrical and electronic equipment - specifically non-hazardous photovoltaic panels, arising from non-municipal<sup>#</sup> sources.</p> <p>Examples of this are discarded non-hazardous photovoltaic panels, arising from a hospital, a university, a library, an office, or non-hazardous photovoltaic panels of the composition and nature that would not be expected to arise from a household.</p> <p>This sub-entry is available on the NWCPD and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>
	16 02 14 D non-municipal <sup>#</sup> other waste electrical and electronic equipment.	<p>This sub-entry applies to a particular type of discarded electrical and electronic equipment - specifically non-hazardous WEEE other than that mentioned in 16 02 14 A, 16 02 14 B, and 16 02 14 C, from non-municipal<sup>#</sup> sources e.g. industrial vacuum cleaners, computer servers.</p> <p>This sub-entry is available on the NWCPD and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.</p>

# note that municipal WEEE (WEEE from households and similar commercial, industrial and institutional WEEE), should be assigned a sub-chapter 20 01 sub-entry and not a sub-chapter 16 02 sub-entry.

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## Sub Chapter 16 06 Batteries and Accumulators

Table 16.5 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 16.5 - Noteworthy LoW Entries from Sub-chapter 16 06**

LoW Entry	Detailed Description
16 06 05 other batteries and accumulators	<p>This entry has a broad application and one such application is for <b>non-hazardous</b> Li and NiMH batteries arising from the treatment of ELVs or vehicle maintenance</p> <p><b>Please note that the application of this entry, specifically for Li and NiMH waste batteries, is to be taken as the interim position. The generation of non-hazardous Li and NiMH waste batteries from the treatment of ELVs or vehicle maintenance is a recent development and the JRC of the EC is currently developing a proposal for a potential targeted amendment of the LoW, relevant to batteries.</b></p> <p>Li and NiMH batteries arising from the treatment of ELVs or vehicle maintenance, that are considered hazardous should be assigned 16 01 21* hazardous components other than those mentioned in 16 01 07 to 16 01 11 and 16 01 13 and 16 01 14.</p>

## Sub Chapter 16 08 Spent Catalysts

Table 16.6 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 16.6 - Noteworthy LoW Entries from Sub-chapter 16 08**

LoW Entry	Detailed Description
16 08 03 spent catalysts containing transition metals or transition metal compounds not otherwise specified	Among other uses, one application of this entry is for the spent catalyst arising from the extraction of the spent catalyst (decanning) contained in the catalytic converters of end-of-life vehicles.
16 08 07* spent catalysts contaminated with hazardous substances	Among other uses, one application of this entry is for the spent catalyst arising from the extraction of the spent catalyst (decanning) contained in the catalytic converters of end-of-life vehicles, and which have been contaminated with hazardous substances.

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## Chapter 17 Construction and Demolition Wastes (including Excavated Soil from Contaminated Sites)

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### Sub Chapter 17 01 Concrete, bricks, tiles and ceramics

Table 17.1 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

LoW Entry	Detailed Description
17 01 01 concrete	This entry applies to concrete waste arising from construction and demolition activity, that has been segregated at source i.e. waste loads containing only concrete waste.
17 01 02 bricks	This entry applies to waste bricks arising from construction and demolition activity, that have been segregated at source i.e. waste loads containing only waste bricks.
17 01 03 tiles and ceramics	This entry applies to waste tiles and other ceramic wastes e.g. sinks, arising from construction and demolition activity, that have been segregated at source i.e. waste loads containing only tiles and ceramics.
17 01 06* mixtures of, or separate fractions of concrete, bricks, tiles and ceramics containing hazardous substances	<p>This entry applies to waste loads containing a mixture of concrete, bricks, tiles and ceramics, arising from construction and demolition activity, that have been segregated at source. Whilst this is a mixture of three different waste types, the mixture contains only those three waste types, which have been segregated from other waste types, and the wastes in the mixture contain hazardous substances.</p> <p>This entry also applies to the separate fractions e.g. if a load of segregated bricks also contains hazardous substances, or a load of segregated concrete also contains hazardous substances, or a load of tiles and ceramics also contains hazardous substances.</p>
17 01 07 mixtures of concrete, bricks, tiles and ceramics other than those mentioned in 17 01 06*	This entry applies to waste loads containing a mixture of concrete, bricks, tiles and ceramics, arising from construction and demolition activity, that have been segregated at source i.e. whilst this is a mixture of three different waste types, the mixture contains only those three waste types, which have been segregated from other waste types.

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## Sub Chapter 17 02 Wood, glass, plastic

Table 17.2 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 17.2 - Noteworthy LoW Entries from Sub-chapter 17 02**

LoW Entry	Detailed Description
17 02 01 wood	This entry applies to wood waste arising from construction and demolition activity, that has been segregated at source i.e. waste loads containing only wood waste.
17 02 02 glass	This entry applies to glass waste arising from construction and demolition activity, that has been segregated at source i.e. waste loads containing only glass waste.
17 02 03 plastic	This entry applies to plastic waste arising from construction and demolition activity, that has been segregated at source i.e. waste loads containing only plastic waste.
17 02 04* glass, plastic and wood containing or contaminated with hazardous substances	This entry applies to waste loads containing a mixture of glass, plastic and wood, arising from construction and demolition activity, that have been segregated at source. Whilst this is a mixture of three different waste types, the mixture contains only those three waste types, which have been segregated from other waste types, and this mixture contains hazardous substances or the wastes in the mixture have been contaminated with hazardous substances.

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## Sub Chapter 17 04 metals (including their alloys)

Table 17.3 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 17.3 - Noteworthy LoW Entries from Sub-chapter 17 04**

LoW Entry	Detailed Description
17 04 01 copper, bronze, brass	This entry applies to waste loads containing a mixture of copper, bronze and brass, arising from construction and demolition activity, that have been segregated at source. Whilst this is a mixture of three different types of waste metal, the mixture contains only those three waste metal types, which have been segregated from other waste types. This entry also applies to the separate fractions i.e. copper only, bronze only or brass only.
17 04 02 aluminium	This entry applies to aluminium waste arising from construction and demolition activity, that has been segregated at source i.e. waste loads containing only aluminium waste.
17 04 05 iron and steel	This entry applies to iron and steel waste arising from construction and demolition activity, that has been segregated at source i.e. waste loads containing only iron and steel waste.
17 04 07 mixed metals	This entry applies to waste loads containing a mixture of different types of waste metals, arising from construction and demolition activity, that have been segregated at source. Whilst this is a

	mixture of different waste metal types, the mixture contains only waste metals, which have been segregated from other waste types.
17 04 09* metal waste contaminated with hazardous substances	This entry applies to any individual waste metal type or mixture of waste metal types arising from construction and demolition activity, that have been segregated from other waste types, and that has been contaminated with hazardous substances.
17 04 10* cables containing oil, coal tar and other hazardous substances	This entry applies to metal cables arising from construction and demolition activity, that have been segregated at source i.e. waste loads containing only metal cables and which contain oil, coal tar and other hazardous substances.
17 04 11 cables other than those mentioned in 17 04 10*	This entry applies to metal cables arising from construction and demolition activity, that have been segregated at source i.e. waste loads containing only metal cables.

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### Sub Chapter 17 05 soil (including excavated soil from contaminated sites), stones and dredging spoil

Table 17.4 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 17.4 - Noteworthy LoW Entries from Sub-chapter 17 05**

LoW Entry	Detailed Description	Notes
17 05 03* soil and stones containing hazardous substances	This entry applies to soil and stone waste from construction and demolition activity, that has been segregated at source from other waste types, and that contains hazardous substances.	This is a mirror entry <sup>15</sup> , and accordingly the producer of the waste must decide which entry applies to their waste, and to do so must determine if the waste is inert, hazardous or non-hazardous. The waste producer may follow the EPA's Step-Wise Assessment <sup>16</sup> process.
17 05 04 soil and stones other than those mentioned in 17 05 03*	This entry applies to soil and stone waste from construction and demolition activity, that has been segregated at source from other waste types. This entry is for soil and stone that does not contain hazardous substances.	In practice, waste soil and stone is generally subject to the specific waste characterisation measures required by the intended authorised destination facility or facilities. Soil and stone arising from greenfield <sup>17</sup> sources is generally considered to be uncontaminated / non-hazardous, without the need for further characterisation.

<sup>15</sup> Refer to the *Commission notice on the technical guidance on the classification of waste, 2018*, for a detailed explanation of a mirror entry.

<sup>16</sup> Refer to *EPA Waste Classification, List of Waste & Determining if Waste is Hazardous or Non-hazardous, 2018*

<sup>17</sup> Greenfield soil and stone: soil and stone from land that has not been previously developed and is not contaminated soil and stone.

		Soil and stone from non-greenfield <sup>18</sup> sources must demonstrate that it is non-hazardous and that it meets the specific waste acceptance criteria for the intended destination facility or facilities in question.
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**Sub Chapter 17 09 other construction and demolition wastes**

Table 17.5 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 17.5 - Noteworthy LoW Entries from Sub-chapter 17 09**

LoW Entry	Detailed Description
17 09 04 mixed construction and demolition wastes other than those mentioned in 17 09 01, 17 09 02 and 17 09 03	This entry applies to mixed (non-hazardous) wastes arising from construction and demolition activity, where wastes are not segregated at source. These are typically small construction sites e.g. households undertaking renovations

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<sup>18</sup> Non-greenfield soil and stone: soil and stone that is not greenfield soil and stone.

## Chapter 19 Wastes from Waste Management Facilities, Off-Site Waste Water Treatment Plants and the preparation of water intended for Human Consumption and water intended for Industrial Use

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### Sub Chapter 19 10 Wastes from shredding of metal-containing waste

Table 19.1 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 19.1 - Noteworthy LoW Entries from Sub-chapter 19 10**

LoW Entry	Detailed Description
19 10 01 iron and steel waste	Among other uses, one application of this entry is for iron and steel (ferrous metal) from the shredding and separation of end-of-life vehicle shells (not to be confused with 16 01 17 which arises earlier in the dismantling process of end-of-life vehicles and applies to ferrous metal components of end-of-life vehicles).
19 10 02 non-ferrous waste	Among other uses, one application of this entry is for non-ferrous metal from the shredding and separation of end-of-life vehicle shells (not to be confused with 16 01 18 which arises earlier in the dismantling process of end-of-life vehicles and applies to non-ferrous metal components of end-of-life vehicles).
19 10 03* fluff-light fraction and dust containing hazardous substances	Among other uses, one application of this entry is for the light fraction arising from the shredding and separation of end-of-life vehicles and which contains hazardous substances.
19 10 04 fluff-light fraction and dust other than those mentioned in 19 10 03*	Among other uses, one application of this entry is for the light fraction arising from the shredding and separation of end-of-life vehicles (which does not contain hazardous substances).

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### Sub Chapter 19 12 Wastes from the mechanical treatment of waste (for example sorting, crushing, compacting, pelletising) not otherwise specified

Sub-chapter 19 12 entries apply to wastes that have exited a mechanical treatment process at an authorised waste facility. Such wastes are known as secondary wastes. Mechanical treatment is applied to mixed waste in order to separate it into its various fractions, each of which are sent onwards for further treatment, be it preparation for reuse, recycling, recovery or disposal. Mechanical treatment is therefore a pre-treatment, since all of the resulting separate fractions must advance to another destination for further treatment or end use. The correct application of LoW entries from sub-chapter 19 12 requires consideration of the nature of the mechanical treatment that has been undertaken. When the mechanical treatment is deemed to have substantially altered

the properties of the waste, the appropriate 19 12 entry may be applied. This distinction is qualitative and subjective, and in order to assist stakeholders in making the appropriate distinction, further detailed guidance is provided in Section 6.

A challenge with sub-chapter 19 12 entries, when it comes to waste statistics reporting, is that once a waste becomes a secondary waste, the LoW entry changes to a 19 12 entry, and consequently information pertaining to the original primary waste (before it was mechanically treated), and which was implied in the LoW entry for that primary waste, is lost e.g. the source of the waste, or if the waste contained packaging, or if the waste contained food waste. Further explanation is provided in Table 19.2 below for the LoW entries from this sub-chapter that are considered to merit further comment.

**Table 19.2 - Noteworthy LoW Entries from Sub-chapter 19 12**

<b>LoW Entry</b>	<b>Detailed Description</b>
19 12 01 paper and cardboard	This entry applies to paper and cardboard that has arisen from the mechanical treatment of waste, most typically a mixed waste. It can arise from a number of different sources; a common example is 20 03 01 (recyclables). The degree of mechanical treatment is an important consideration when deciding if a 19 12 01 entry should apply; refer to Section 6 for more information.
19 12 02 ferrous metal	This entry applies to ferrous metal that has arisen from the mechanical treatment of waste, most typically a mixed waste. It can arise from a number of different sources, e.g. 20 03 01 (recyclables and residual), 20 03 07, 17 09 04. The degree of mechanical treatment is an important consideration when deciding if a 19 12 02 entry should apply; refer to Section 6 for more information.
19 12 03 non-ferrous metal	This entry applies to non-ferrous metal that has arisen from the mechanical treatment of waste, most typically a mixed waste. It can arise from a number of different sources, e.g. 20 03 01 (recyclables and residual), 20 03 07, 17 09 04. The degree of mechanical treatment is an important consideration when deciding if a 19 12 03 entry should apply; refer to Section 6 for more information.
19 12 04 plastic and rubber	This entry applies to plastic or rubber that has arisen from the mechanical treatment of waste, most typically a mixed waste. It can arise from a number of different sources, e.g. 20 03 01 (recyclables), 20 03 07, 17 09 04. Another example is the mechanical washing or shredding of a non-municipal source segregated plastic waste such as 02 01 04, which then becomes 19 12 04. The degree of mechanical treatment is an important consideration when deciding if a 19 12 04 entry should apply; refer to Section 6 for more information.
19 12 05 glass	This entry applies to glass that has arisen from the mechanical treatment of waste, most typically a mixed waste. It can arise from a number of different sources,

	<p>e.g. 20 03 01 (recyclables and residual), 20 03 07, 17 09 04.</p> <p>The degree of mechanical treatment is an important consideration when deciding if a 19 12 05 entry should apply; refer to Section 6 for more information.</p>
19 12 06* wood containing hazardous substances	<p>This entry applies to wood which contains hazardous substances, that has arisen from the mechanical treatment of waste, most typically a mixed waste. It can arise from a number of different sources e.g. 20 01 37*, 17 09 03*.</p> <p>The degree of mechanical treatment is an important consideration when deciding if a 19 12 06* entry should apply; refer to Section 6 for more information.</p>
19 12 07 wood other than that mentioned in 19 12 06*	<p>This entry applies to wood that has arisen from the mechanical treatment of waste, most typically a mixed waste. It can arise from a number of different sources e.g. 20 03 07, 17 09 04.</p> <p>The degree of mechanical treatment is an important consideration when deciding if a 19 12 07 entry should apply; refer to Section 6 for more information.</p>
19 12 09 minerals (for example sand and stones)	<p>This entry should only apply where the mechanical treatment equipment employed is specifically designed to extract a 'clean' graded mineral fraction and should only be used for mineral fractions arising from the mechanical treatment of mineral type wastes e.g. building demolition, soil and stone from construction activity, waste from the extractive industries. This should not apply to the fines fraction from the mechanical treatment of mixed waste skips from C&amp;D or other sources.</p> <p>The degree of mechanical treatment is an important consideration when deciding if a 19 12 09 entry should apply; refer to Section 6 for more information.</p>
19 12 10 combustible waste (refuse derived fuel)	<p>This entry applies to the targeted combustible waste fraction mechanically extracted from non-hazardous mixed waste (most commonly 20 03 01 [residual] or from C&amp;D skip waste processing) and applies to the high specification output/secondary waste known as SRF (Solid Recovered Fuel). A number of criteria must be met before a waste can be classified as 19 12 10, refer to Section 6 for more information.</p>
19 12 11* other wastes (including mixtures of materials) from mechanical treatment of waste containing hazardous substances	<p>This entry is a mirror entry for 19 12 12 and accordingly may apply to the broad range of wastes under 19 12 12 and specifically where the waste contains hazardous substances.</p> <p>The degree of mechanical treatment is an important consideration when deciding if a 19 12 11* entry should apply; refer to Section 6 for more information.</p>
19 12 12 other wastes (including mixtures of materials) from	<p>This entry can apply to a broad range of waste types since it is a catch-all for any mechanically separated</p>

mechanical treatment of wastes other than those mentioned in 19 12 11\*

fractions that do not feature in 19 12 01 to 19 12 11.

Common examples are as follows:

- fines fraction from the mechanical treatment of 20 03 01 (recyclables).
- fines fraction from the mechanical treatment of 20 03 01 (residual) (this typically has a high organic content)
- fines fraction from the mechanical treatment of mixed waste skips from municipal sources 20 03 07
- fines fraction from the mechanical treatment of mixed waste skips from C&D sources 17 09 04 or 17 01 07
- mixtures of concrete/stone/brick/metal that have been mechanically extracted from C&D waste
- combustible waste fraction mechanically extracted from non-hazardous mixed waste (most commonly 20 03 01 [residual]) and which does not meet the specification for SRF.

The degree of mechanical treatment is an important consideration when deciding if a 19 12 12 entry should apply; refer to Section 6 for more information.

Please note that the 'fines' referred to in the examples above occur as a result of a mechanical treatment process i.e. tromelling, and therefore must be assigned a 19 entry.

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**Chapter 20 Municipal Waste (Household Waste and similar Commercial, Industrial and Institutional Wastes) including separately collected fractions**

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**Sub Chapter 20 01 separately collected fractions (except 15 01)**

It is important to note that sub chapter 20 01 explicitly excludes sub-chapter 15 01. 15 01 refers to packaging [including separately collected municipal packaging waste]. Refer to the section on sub-chapter 15 01 for further information on classifying packaging waste.

Table 20.1 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment. LoW sub-entries have been created under some of the LoW entries in this sub-chapter, and these are presented in Table 20.2 below. The full list of sub-entries is provided in Appendix I, which includes details of the availability of these sub-entries on the various types of ARs.

**Table 20.1 - Noteworthy LoW Entries from Sub-chapter 20 01**

<b>LoW Entry</b> (Click on parent LoW link to view sub-entries)	<b>Detailed Description</b>
20 01 01 paper and cardboard	This entry applies to municipal sources of paper/cardboard that have been segregated at source. In general, it is intended for non-packaging waste (since 15 01 01 provides for paper and cardboard packaging), however, in practice, it typically contains some proportion of packaging e.g. paper and cardboard accepted at Civic Amenity Sites, paper and cardboard source segregated in offices or other commercial premises.
<a href="#">20 01 02 glass</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.2 below, and further details are presented in Appendix I.</p> <p>This parent entry is only included for EPA Licence EPR returns.</p> <p>This entry applies to discarded glass waste from municipal sources, that has been segregated at source for separate collection e.g. glassware, broken window glass.</p> <p>This entry is intended for non-packaging glass (since 15 01 07 provides for glass packaging), however in practice, it may contain some proportion of packaging. Therefore, this entry applies to source segregated glass that is non-packaging, or contains a mixture of non-packaging and packaging, all of which is from municipal sources.</p> <p>Use of this entry is most commonly for glass accepted at Civic Amenity Sites.</p> <p>Note that this entry does not apply to any glass waste that arises from any source other than municipal, for example from C&amp;D activity, from industrial activity such as the manufacture of glass, or from the dismantling of end-of-life vehicles.</p> <p>Sub-entries were created under this parent entry for waste authorisation purposes.</p>



<b>LoW Entry</b> (Click on parent LoW link to view sub-entries)	<b>Detailed Description</b>
<a href="#">20 01 08 biodegradable kitchen and canteen waste</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.2 below, and further details are presented in Appendix I.</p> <p>This parent entry is not available on the NWCPO and EPA portals for annual reporting by authorisation holders. Authorisation holders must use the relevant sub-entry.</p> <p>Sub-entries were created under this parent entry to distinguish between household and non-household kitchen waste for European reporting purposes.</p>
<a href="#">20 01 25 edible oil and fat</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.2 below, and further details are presented in Appendix I.</p> <p>This parent entry is only included for EPA Licence EPR returns.</p> <p>This entry applies to discarded edible oil and fat from municipal sources, that has been segregated at source for separate collection e.g. cooking oil accepted at Civic Amenity Sites, grease trap waste removed from restaurants, fast food outlets.</p> <p>Sub-entries were created under this parent entry for European reporting purposes.</p>
20 01 33* batteries and accumulators included in 16 06 01*, 16 06 02* or 16 06 03* and unsorted batteries and accumulators containing these batteries	<p>This entry applies to discarded lead batteries, Ni-Cd batteries, lithium-ion batteries and mercury containing batteries, from municipal sources, that have been segregated at source for separate collection e.g. such batteries accepted at Civic Amenity Sites, retail take-back outlets.</p>
<a href="#">20 01 35* discarded electrical and electronic equipment other than those mentioned in 20 01 21* and 20 01 23* containing hazardous components</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.2 below, and further details are presented in Appendix I.</p> <p>This parent entry is only included for LA WCP ARs.</p> <p>This entry applies to discarded electrical and electronic equipment which contain hazardous components, other than fluorescent tubes and other mercury containing waste, and other than discarded equipment containing chlorofluorocarbons. These wastes arise from municipal<sup>#</sup> sources and have been segregated at source for separate collection e.g. TVs and monitors containing hazardous components, light fittings containing hazardous components.</p> <p>Sub-entries were created under this parent entry for European reporting purposes.</p>
<a href="#">20 01 36 discarded electrical and electronic equipment other than those mentioned in 20 01 21*, 20 01 23* and 20 01 35*</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.2 below, and further details are presented in Appendix I.</p> <p>This parent entry is only included for LA WCP ARs.</p> <p>This entry applies to discarded electrical and electronic equipment that does <u>not</u> contain hazardous components. These wastes arise from municipal<sup>#</sup> sources and have been segregated at source for separate collection e.g. white goods such as washing machines, dishwashers, filament type bulbs, toasters, hairdryers, kettles, lamps, small information and communication technology (ICT) items.</p>

<b>LoW Entry</b> (Click on parent LoW link to view sub-entries)	<b>Detailed Description</b>
	Sub-entries were created under this parent entry for European reporting purposes.
<a href="#">20 01 40 metals</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.2 below, and further details are presented in Appendix I.</p> <p>This parent entry is not available on the NWCPO and EPA portals for annual reporting by authorisation holders. Authorisation holders must use the relevant sub-entry.</p> <p>Sub-entries were created under this parent entry for European reporting purposes.</p>
# note that <u>non</u> -municipal WEEE should be assigned a sub-chapter 16 02 entry and not a sub-chapter 20 01 entry. For further guidance on what qualifies as municipal and non-municipal with respect to WEEE, refer to sub-chapter 16 02.	

**Table 20.2 - LoW Sub-entries from Sub-chapter 20 01**

<b>LoW Parent Entry</b> (Click link to bring back to parent LoW entry table)	<b>LoW Sub-entry</b>	<b>Detailed Description</b>
<a href="#">20 01 02 glass</a>	20 01 02 DOM glass - domestic	<p>This sub-entry applies to glass waste e.g. discarded glassware, broken window glass, that has been segregated at source for separate collection, <u>and</u> is exclusively from household sources including apartments.</p> <p>This sub-entry is intended for non-packaging glass (since 15 01 07 provides for glass packaging), however in practice, it may contain a mixture of non-packaging and packaging. This sub-entry is available on the NWCPO portal for LA WCP, LA WFP and LA CoR ARs.</p>
	20 01 02 COM glass – commercial/non-household	<p>This sub-entry applies to glass waste e.g. discarded glassware, broken window glass, that has been segregated at source for separate collection, <u>and</u> is exclusively from non-household sources.</p> <p>This sub-entry is intended for non-packaging glass (since 15 01 07 provides for glass packaging), however in practice, it may contain some proportion of packaging. Therefore, this sub-entry applies to source segregated glass that is non-packaging, or contains a mixture of non-packaging and packaging, <u>and</u> is exclusively from non-household municipal sources. This sub-entry is available on the NWCPO portal for LA WCP, LA WFP and LA CoR ARs.</p>
	20 01 02 BULK glass - bulk loads from waste facilities	<p>This sub-entry applies to waste loads being moved <u>from</u> a waste facility that contain a mixture of 20 01 02 DOM and 20 01 02 COM. Where the waste quantity being reported, leaving the facility is known to contain only</p>

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
		<p>Domestic/Household or Commercial/Non-household, this should be noted in the comments field in the AR</p> <p>This sub-entry is available on the NWCPO portal for LA WCP (Tab 2 only) LA WFP and LA CoR ARs.</p>
<a href="#">20 01 08 biodegradable kitchen and canteen waste</a>	20 01 08 A DOM household biodegradable kitchen & canteen waste	<p>This sub-entry applies to biodegradable waste from kitchens e.g. food waste, tissue paper, that has been segregated at source for separate collection, <u>and</u> is exclusively from household sources including apartments.</p> <p>This sub-entry does <u>not</u> include biodegradable waste from gardens.</p> <p>This sub-entry is available on the NWCPO portal for LA WCP (Tab 4 only), LA WFP and LA CoR ARs.</p>
	20 01 08 B COM non-household biodegradable kitchen & canteen waste	<p>This sub-entry applies to biodegradable waste from kitchens and canteens e.g. food waste, tissue paper, that has been segregated at source for separate collection, <u>and</u> is exclusively from non-household municipal sources e.g. restaurants, cafes, hotels, offices, hospitals, universities.</p> <p>This sub-entry does <u>not</u> include biodegradable waste from gardens or parks.</p> <p>This sub-entry is available on the NWCPO portal for LA WCP (Tab 4 only), LA WFP and LA CoR ARs.</p>
	20 01 08 BULK Food bulk loads from waste facilities	<p>This sub-entry applies to waste loads being moved <u>from</u> a waste facility that contain a mixture of 20 01 08 A DOM and 20 01 08 B COM (or a mixture of 20 01 08 A and 20 01 08 B). Where the waste quantity being reported, leaving the facility is known to contain only Domestic/Household or Commercial/Non-household, this should be noted in the comments field in the AR</p> <p>This sub-entry is available on the NWCPO portal for LA WCP (Tab 2 only) LA WFP and LA CoR ARs.</p>
	20 01 08 A household biodegradable kitchen and canteen waste	<p>This sub-entry applies to biodegradable waste from kitchens e.g. food waste, tissue paper, that has been segregated at source for separate collection, <u>and</u> is exclusively from household sources including apartments.</p> <p>This sub-entry does <u>not</u> include biodegradable waste from gardens.</p> <p>This sub-entry is only available on the EPA portal for EPA Licence EPR returns.</p>
	20 01 08 B non-household	<p>This sub-entry applies to biodegradable waste from kitchens and canteens e.g. food waste,</p>

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
	biodegradable kitchen and canteen waste	tissue paper, that has been segregated at source for separate collection, <u>and</u> is exclusively from non-household sources e.g. restaurants, cafes, hotels, offices, hospitals, universities. This sub-entry does <u>not</u> include biodegradable waste from gardens or parks. This sub-entry is only available on the EPA portal for EPA Licence EPR returns.
<a href="#">20 01 25 edible oil and fat</a>	20 01 25 CKO edible oil and fat (cooking oil in barrels)	This sub-entry applies only to discarded cooking oil from municipal sources, that has been segregated at source in barrels for separate collection e.g. cooking oil accepted at Civic Amenity Sites, cooking oil collected from restaurants, cafes, hotel kitchens, office canteens, hospital canteens, university canteens. This sub-entry is available on the NWCPO portal for LA WCP (Tab 1 and Tab 2 only), LA WFP and LA CoR ARs.
	20 01 25 GTW edible oil and fat (grease trap waste)	This sub-entry applies only to grease trap waste from municipal sources, that has been segregated at source for separate collection e.g. grease trap waste removed from restaurants, cafes, hotel kitchens, office canteens, hospital canteens, university canteens, households. This sub-entry is available on the NWCPO portal for LA WCP (Tab 1 and Tab 2 only), LA WFP and LA CoR ARs.
<a href="#">20 01 35* discarded electrical and electronic equipment other than those mentioned in 20 01 21* and 20 01 23* containing hazardous components</a>	20 01 35* A municipal waste tvs and monitors, flatscreens	This sub-entry applies to a particular type of discarded electrical and electronic equipment that contains hazardous components - specifically flat-screen TVs and flat-screen monitors. These wastes arise from municipal <sup>#</sup> sources and have been segregated at source for separate collection <sup>19</sup> . This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
	20 01 35*B municipal waste tvs and monitors, cathode ray tubes	This sub-entry applies to a particular type of discarded electrical and electronic equipment that contains hazardous components – specifically cathode ray tube TVs and monitors. These wastes arise from municipal <sup>#</sup> sources and have been segregated at source for separate collection.

<sup>19</sup> Refer to sub-chapter 16 02 for further guidance on deciding if WEEE qualifies as municipal or not.

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
		This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
	20 01 35*C municipal waste light fittings, hazardous	This sub-entry applies to a particular type of discarded electrical and electronic equipment that contains hazardous components – specifically light fittings. These wastes arise from municipal <sup>#</sup> sources and have been segregated at source for separate collection. This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
	20 01 35*D municipal other waste electronic and electrical equipment, hazardous	This sub-entry applies to a particular type of discarded electrical and electronic equipment that contains hazardous components – specifically WEEE containing hazardous components other than that mentioned in 20 01 35*A, 20 01 35* B and 20 01 35* C. These wastes arise from municipal <sup>#</sup> sources and have been segregated at source for separate collection. This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
<a href="#">20 01 36 discarded electrical and electronic equipment other than those mentioned in 20 01 21*, 20 01 23* and 20 01 35*</a>	20 01 36 A municipal waste white goods	This sub-entry applies to a particular type of discarded electrical and electronic equipment – specifically non-hazardous white goods. This waste arises from municipal <sup>#</sup> sources and has been segregated at source for separate collection. This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
	20 01 36 B municipal waste light fittings, non-hazardous	This sub-entry applies to a particular type of discarded electrical and electronic equipment – specifically non-hazardous light fittings. This waste arises from municipal <sup>#</sup> sources and has been segregated at source for separate collection. This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
	20 01 36 C municipal waste photovoltaic panels	This sub-entry applies to a particular type of non-hazardous discarded electrical and electronic equipment – specifically photovoltaic panels. This waste arises from municipal <sup>#</sup> sources and has been segregated at source for separate collection.

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
		This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
	20 01 36 D municipal other waste electronic and electrical equipment, non-hazardous	This sub-entry applies to a particular type of discarded electrical and electronic equipment – specifically non-hazardous WEEE other than that mentioned in 20 01 36 A, 20 01 36 B and 20 01 36 C. These wastes arise from municipal <sup>#</sup> sources and have been segregated at source for separate collection. This sub-entry is available on the NWCPO and EPA portals for LA WFP, LA CoR ARs and EPA Licence EPR returns.
<a href="#">20 01 40 metals</a>	20 01 40 A ferrous metals	This sub-entry applies to ferrous metal (iron and steel) waste from municipal sources, that has been segregated at source for separate collection. This sub-entry is intended for non-packaging ferrous metal e.g. manual tools, nails, bed frames, curtain rails, door handles, sinks, cookware, cutlery (separate from LoW 15 01 04, which refers to metallic packaging only), however in practice, it may contain a mixture of non-packaging and packaging). This sub-entry is available on the NWCPO and EPA portals for all ARs i.e. LA WCP, LA WFP, LA CoR, EPA Licence. On the LA WCP AR, it is only included on Tab 1 and Tab 2.
	20 01 40 B non-ferrous metals	This sub-entry applies to non-ferrous metal waste from municipal sources, that has been segregated at source for separate collection. This sub-entry is intended for non-packaging non-ferrous metal e.g. aluminium furniture (separate from LoW 15 01 04, which refers to metallic packaging only) however in practice, it may contain a mixture of non-packaging and packaging. This sub-entry is available on the NWCPO and EPA portals for all ARs i.e. LA WCP, LA WFP, LA CoR, EPA Licence. On the LA WCP AR, it is only included on Tab 1 and Tab 2.
	20 01 40 C mixed metals	This sub-entry applies to wastes that contain a mixture of 20 01 40 A and 20 01 40 B. This sub-entry is available on the NWCPO and EPA portals for all ARs i.e. LA WCP, LA WFP, LA CoR, EPA Licence. On the LA WCP AR, it is only included on Tab 1 and Tab 2.

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
# note that <u>non</u> -municipal WEEE should be assigned a sub-chapter 16 02 sub-entry and not a sub-chapter 20 01 sub-entry. For further guidance on what qualifies as municipal and non-municipal with respect to WEEE, refer to sub-chapter 16 02.		

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## Sub Chapter 20 03 other municipal wastes

Table 20.3 below provides a detailed description for the LoW entries from this sub-chapter that are considered to merit further comment. LoW sub-entries have been created under some of the LoW entries in this sub-chapter, and these are presented in Table 20.3 below. The full list of sub-entries is provided in Appendix I, which includes details of the availability of these sub-entries on the various types of ARs.

**Table 20.3 - Noteworthy LoW Entries from Sub-chapter 20 03**

LoW Entry	Detailed Description
<a href="#">20 03 01 mixed municipal waste</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.4 below, and further details are presented in Appendix I.</p> <p>This parent entry is not available on the NWCPO or EPA portals for annual reporting by authorisation holders. Authorisation holders must use the relevant sub-entry.</p> <p>Sub-entries were created under this parent entry for European reporting purposes.</p>
<a href="#">20 03 07 bulky waste</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.4 below, and further details are presented in Appendix I.</p> <p>This parent entry is not available on the NWCPO or EPA portals for annual reporting by authorisation holders. Authorisation holders must use the relevant sub-entry.</p> <p>Sub-entries were created under this parent entry for European reporting purposes.</p>
<a href="#">20 03 99 municipal wastes not otherwise specified</a>	<p>This is a parent entry i.e. sub-entries exist for this entry, details of which are outlined in Table 20.4 below, and further details are presented in Appendix I.</p> <p>This parent entry is included on LA WCP, LA WFP, LA CoR ARs and EPA Licence EPR returns.</p> <p>This entry applies to municipal waste other than those municipal wastes listed in sub-chapter 20 01 (separately collected fractions), sub-chapter 20 02 (garden and park wastes) as well as the other entries listed in sub-chapter 20 03 (other municipal wastes). In Ireland, this entry is typically used for waste collected from street bins, litter collections including litter collected from community clean-ups as well as fly-tipped/illegally dumped waste.</p> <p>Sub-entries were created under this parent entry for European reporting purposes.</p>

**Table 20.4 - LoW Sub-entries from Sub-chapter 20 03**

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
<a href="#">20 03 01 mixed municipal waste</a>	20 03 01 D MDRDOM mixed dry recyclables domestic Or 20 03 01 D municipal mixed dry recyclables household	<p>This sub-entry applies to co-mingled recyclable municipal waste; it applies exclusively to this type of waste arising at households, including apartments.</p> <p>This waste contains a mixture of recyclable materials e.g. paper and cardboard, plastics, ferrous and non-ferrous metal. This waste contains recyclable packaging and non-packaging materials (any source segregated wastes that are exclusively packaging should be assigned a sub-chapter 15 01 entry).</p> <p>The sub-entry 20 03 01 D MDRDOM is available on the NWCPO portal for LA WCP (Tab 4 only), LA WFP &amp; LA CoR ARs.</p> <p>This sub-entry 20 03 01 D is only available on the EPA portal for EPA Licence EPR returns.</p>
	20 03 01 E MDRCOM mixed dry recyclables commercial Or 20 03 01 E municipal mixed dry recyclables non-household	<p>This sub-entry applies to co-mingled recyclable municipal waste; it applies exclusively to this type of waste arising at non-household sources e.g. offices, universities, shopping centres, airports, libraries, clubs.</p> <p>This waste contains a mixture of recyclable materials e.g. paper and cardboard, plastics, ferrous and non-ferrous metal. This waste contains recyclable packaging and non-packaging materials (any source segregated wastes that are exclusively packaging should be assigned a sub-chapter 15 01 entry).</p> <p>The sub-entry 20 03 01 E MDRCOM is available on the NWCPO portal for LA WCP (Tab 1 and Tab 2 only), LA WFP and LA CoR ARs.</p> <p>The sub-entry 20 03 01 E is only available on the EPA portal for EPA Licence EPR returns.</p>
	20 03 01 MDRBULK mixed dry recyclables bulk haulage from waste facilities	<p>This sub-entry applies in to waste loads being moved <u>from</u> a waste facility that contain a mixture of 20 03 01 MDRDOM and 20 03 01 MDRCOM (or a mixture of 20 03 01 D and 20 03 01 E). Where the waste quantity being reported, leaving the facility, is known to contain only Domestic/Household or Commercial/Non-household, this should be noted in the comments field in the AR</p> <p>1)</p> <p>This sub-entry is available on the NWCPO portal for LA WCP (Tab 2 only) LA WFP and LA CoR ARs.</p>
	20 03 01 A RESDOM residual domestic	<p>This sub-entry applies to residual (non-recyclable) municipal waste; it applies exclusively</p>



LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
	or 20 03 01 A municipal mixed residual household	to this type of mixed waste arising at households including apartments. The sub-entry 20 03 01 A RESDOM is available on the NWCPO portal for LA WCP (Tab 4 only), LA WFP and LA CoR ARs. The sub-entry 20 03 01 A is only available on the EPA portal for EPA Licence EPR returns.
	20 03 01 B RESCOM residual commercial or 20 03 01 B municipal mixed residual non-household	This sub-entry applies to residual (non-recyclable) municipal waste; it applies exclusively to this type of waste arising at non-household sources e.g. offices, universities, shopping centres, airports, libraries, clubs. The sub-entry 20 03 01 B RESCOM is available on the NWCPO portal for LA WCP (Tab 1 and Tab 2 only), LA WFP and LA CoR ARs. This sub-entry 20 03 01 B is only available on the EPA portal for EPA Licence EPR returns.
	20 03 01 RESBULK residual bulk haulage from waste facilities	This sub-entry applies to waste loads being moved <u>from</u> a waste facility that contain a mixture of 20 03 01 RESDOM and 20 03 01 RESCOM (or a mixture of 20 03 01 A and 20 03 01 B). Where the waste quantity being reported, leaving the facility, is known to contain only Domestic/Household or Commercial/Non-household, this should be noted in the comments field in the AR. This sub-entry is available on the NWCPO portal for LA WCP (Tab 2 only) LA WFP and LA CoR ARs.
<a href="#">20 03 07 bulky waste</a>	20 03 07 A DOM bulky waste domestic Or 20 03 07 A bulky waste household	This sub-entry applies to municipal bulky waste from household sources including apartments e.g. skip waste from household clear outs, waste collections by local authorities for bulky waste from households. (Note that skip waste relating to construction and demolition activity at households should be assigned the appropriate chapter 17 entry). The sub-entry 20 03 07 A DOM is available on the NWCPO portal for LA WCP (Tab 1 and Tab 2 only), LA WFP and LA CoR ARs. The sub-entry 20 03 07 A is only available on the EPA portal for EPA Licence ARs
	20 03 07 B COM bulky waste commercial Or 20 03 07 B bulky waste non-household	This sub-entry applies to municipal bulky waste from non-household sources e.g. skip waste from clear outs at offices. (Note that skip waste relating to construction and demolition activity at non-household settings should be assigned the appropriate chapter 17 entry).

LoW Parent Entry (Click link to bring back to parent LoW entry table)	LoW Sub-entry	Detailed Description
		<p>The sub-entry 20 03 07 B COM is available on the NWCPO portal for LA WCP (Tab 1 and Tab 2 only), LA WFP and LA CoR ARs.</p> <p>The sub-entry 20 03 07 B is only available on the EPA portal for EPA Licence EPR returns.</p>
	20 03 07 BULK bulk loads of bulky waste from waste facilities	<p>This sub-entry applies to waste loads being moved <u>from</u> a waste facility that contain a mixture of 20 03 07 A DOM and 20 03 07 B COM (or a mixture of 20 03 07 A and 20 03 07 B). Where the waste quantity being reported, leaving the facility, is known to contain only Domestic/Household or Commercial/Non-household, this should be noted in the comments field in the AR</p> <p>This sub-entry is available on the NWCPO portal for LA WCP (Tab 2 only) LA WFP and LA CoR ARs.</p>
<a href="#">20 03 99 municipal wastes not otherwise specified</a>	20 03 99 A street bin waste	<p>This sub-entry applies to municipal waste collected from Local Authority street bins, either directly by the Local Authority, or by a private waste collector on behalf of a Local Authority. This sub-entry is available on the NWCPO portal for LA WCP (Tab 1 and Tab 2 only), LA WFP, LA CoR ARs and ARs made by Local Authorities.</p>
	20 03 99 B municipal sourced waste similar to residual municipal waste, including litter and fly tipped waste	<p>This sub-entry most commonly applies to litter which appears to be from municipal sources, including the following: collections by litter wardens, litter left at bring banks, community clean-ups, fly-tipped waste (which appears to be from municipal sources).</p> <p>(Fly-tipped or illegally dumped waste which appears to be from non-municipal sources e.g from construction and demolition activity, should be assigned an entry from the appropriate chapter other than chapter 20).</p> <p>This sub-entry is available on the NWCPO portal for LA WCP (Tab 1 and Tab 2 only), LA WFP, LA CoR ARs and ARs made by Local Authorities.</p>

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Appendices I – IV can be found on the List of Waste Guidance webpage.

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