

# Moving 35,000 tonnes off a Dublin dig: the €10/t question

A mid-size basement scheme excavates roughly 35,000 t of greenfield soil and stone.<sup>1</sup> Since 1 March 2026 every authorised outlet taking that material as waste applies the €10/t recovery levy.<sup>2</sup> The same material registered as a by-product is not waste — and the levy never arises.<sup>3</sup>

|                         |          |                       |          |
|-------------------------|----------|-----------------------|----------|
| Material                | Quantity | ≈ Loads (30 t tipper) | EWC      |
| Greenfield soil & stone | 35,000 t | 1,167                 | 17 05 04 |

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| <div>ROUTE A</div> <div>Leaves site as waste</div>                                                                                            | <div>ROUTE B</div> <div>Moves as a registered by-product</div>                                                                                              |
| Waste recovery levy — 35,000 t × €10 <sup>2</sup> <div>€350,000</div>                                                                         | Waste recovery levy — material is not waste <sup>3</sup> <div>€0</div>                                                                                      |
| Facility gate fee <div>market rate, per tonne</div>                                                                                           | Gate fee — delivered to a site that wants the fill <div>typically none</div>                                                                                |
| Haulage — 1,167 loads <div>distance-dependent</div>                                                                                           | Haulage — matched nearby to cut distance <div>distance-dependent</div>                                                                                      |
| Paperwork: waste collection permits, facility authorisations, landfill at €85/t if recovery capacity runs out <sup>4</sup> <div>ongoing</div> | Paperwork: EPA registration (BP-N002/2024), ≥5 working days' standstill, per-load documentation, SoC + EUD <sup>5</sup> <div>handled by ExchangeEarth</div> |
| Levy alone <div>€350,000</div>                                                                                                                | Levy <div>€0</div>                                                                                                                                          |

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| Statutory levy difference on this dig — before gate fees, and before shorter matched haulage runs. | €350,000 |
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## Route B, step by step

- 1

Register the batch on the EPA register under the national by-product criteria for greenfield soil and stone (BP-N002/2024) — self-certified, no approval step. ExchangeEarth prepares the registration and the supporting records.
- 2

Wait out the standstill — at least 5 working days from the date of registration. Register on day one of the programme and the clock is spent before the first load is due to move.<sup>5</sup>
- 3

Move the material to a matched receiving site: permit-vetted haulier, per-load e-ticket producible at the roadside, Statement of Conformity and End User Declaration generated on delivery.
- 4

Keep the audit trail — every registration, load and document in one place, retained and inspection-ready.

1 — Illustrative scheme: ~19,400 m³ off-site at a bulk density of 1.8 t/m³. Figures scale linearly with tonnage. 2 — Waste recovery levy of €10 per tonne of waste accepted for recovery: S.I. No. 441 of 2024, in operation 1 September 2024; applied at municipal landfill from 1 January 2025, EPA-licensed recovery facilities from 1 September 2025, and local-authority permitted/registered recovery facilities from 1 March 2026. 3 — Material meeting the by-product conditions of Regulation 27, European Union (Waste Directive) Regulations 2011–2020, is not waste; the levy applies to waste only. 4 — Landfill levy €85/t (greenfield soil & stone to landfill at a reduced €10/t). 5 — EPA National By-Product Criteria BP-N002/2024 (2 July 2024): per-batch registration, standstill of no less than 5 working days from the date of registration, chain-of-custody documentation including Statements of Conformity and End User Declarations. Gate fees and haulage rates vary by facility and distance and are quoted by operators — no market rates are asserted here. This document is general information, not legal advice. ExchangeEarth · exchangeearth.com · hello@exchangeearth.com