

## 27 Environment Fund Levies

**27.1** The Environment Fund (the Fund), which was established in 2001, is managed and controlled by the Department of the Environment, Community and Local Government (the Department). The income of the Fund derives from the proceeds of the environmental levy on plastic bags, the environment levy on the landfilling of waste and interest on investments. Payments are made from the Fund to support a wide range of environmental and waste management projects. Total Fund expenditure in 2011 was in the region of €84 million.

**27.2** While the Department has overall responsibility for both levies, the Office of the Revenue Commissioners (Revenue) is the designated collection authority for the plastic bag levy. The local authorities fulfil that role in respect of the landfill levy. Since their introduction, a total of just over €500 million has been paid into the Fund in respect of both levies. The total levy income of the Fund is summarised in Figure 27.1.

**Figure 27.1 Environment Fund — Levy Income 2002 to 2011**

	Plastic Bag Levy	Landfill Levy	Total
	€ million		
<b>2002 to 2007</b>	99	165	264
<b>2008</b>	27	33	60
<b>2009</b>	23	32	55
<b>2010</b>	17	43	60
<b>2011</b>	16	46	62

Source: Environment Fund audited financial statements 2002 to 2010 and draft financial statements 2011

**27.3** This chapter reviews the arrangements for the collection of the environmental levies and the procedures and practices in place to detect and deter payment non-compliance.

**27.4** Meetings were held with officials from the Department and Revenue to ascertain processes and procedures in the collection and enforcement of the levies. Discussions were also held with the Environmental Protection Agency (EPA) which has a supervisory role in relation to the environmental activities of local authorities. Information in relation to the procedures as well as information provided by the EPA was reviewed, analysed and compared as part of the audit.

## Plastic Bag Levy

- 27.5** The levy on the use of plastic bags was introduced in March 2002.<sup>1</sup> The primary objective of the levy was to reduce litter by reducing the consumption of disposable plastic bags.
- 27.6** The levy applies to bags made wholly or in part of plastic and which are provided for customer use at the point of sale or otherwise in a sales outlet. The amount of the levy is currently 22 cent per plastic bag.<sup>2</sup>
- 27.7** Certain plastic bags are exempt from the levy including reusable plastic bags provided the consumer is charged over 70 cent and plastic bags used for fish, meat, poultry, fruit, nuts, vegetables, confectionery, dairy products and cooked food, provided that the bag does not exceed specified dimensions.
- 27.8** The Department is responsible for legislative matters relating to the plastic bag levy and Revenue is responsible for its collection and enforcement. Local authorities also have statutory powers in relation to enforcement.<sup>3</sup>
- 27.9** A service level agreement, setting out the respective roles and responsibilities, has been put in place between the Department and Revenue. While the local authorities are not party to the agreement, it refers to their responsibilities in relation to the enforcement of the plastic bag levy. The respective responsibilities of each, as described in the agreement, are summarised in Figure 27.2.

**Figure 27.2 Responsibilities under Plastic Bag Levy Service Level Agreement**

Revenue Commissioners	Department of the Environment, Community and Local Government	Local Authorities
<ul style="list-style-type: none"> <li>• Identification of accountable persons</li> <li>• Processing of returns/ payments received, carrying out verification checks on the accuracy of returns</li> <li>• Pursuing accountable persons who fail to make a return/payment, raising assessments/estimates, dealing with complaints/appeals/3rd parties</li> <li>• Classifying which levy debts are not recoverable</li> </ul>	<ul style="list-style-type: none"> <li>• Consultation with third parties in all matters other than the collection of the levy</li> <li>• Advertising and promoting awareness of the levy</li> <li>• Making determinations on whether a bag type is an excepted bag within the meaning of the legislation</li> <li>• Dealing with complaints other than those relating to Revenue's collection role</li> </ul>	<ul style="list-style-type: none"> <li>• Ensuring that the levy is charged in full to the customer by the accountable person</li> <li>• Taking appropriate action where it has been established that the levy has not been charged to the customer</li> <li>• Ensuring that the regulations relating to excepted bags are fully understood by the accountable person</li> </ul>

1 The statutory basis for the levy is the Waste Management Act 1996 (as amended), the Waste Management (Environmental Levy) (Plastic Bag) Regulations 2001 and the Waste Management (Environmental Levy) (Plastic Bag) Order 2007.

2 Original amount of the levy was 15 cent per plastic bag. This increased to 22 cent per bag in 2007.

3 Waste Management Acts 1996 – 2011.

- 27.10** The levy is collected by retailers when they supply each leviable plastic bag and the levy must be itemised on any invoice, receipt or docket issued to the customer. Retailers are also required to register with Revenue and submit returns on a quarterly or annual basis. Retailers with a liability of less than €1,000 over four consecutive quarters may make annual returns. The levy amount due is then deducted by Revenue directly from the retailer's bank account.<sup>4</sup> Revenue can make an estimate of the amount of levy due where a retailer fails to submit a return or where Revenue believes the amount payable is understated. Interest is payable in respect of any late payment of levy. Retailers must maintain stock records of their plastic bags and Revenue has the power to inspect the books and enter the premises of retailers. In addition, Revenue can ask suppliers of plastic bags for details of quantities supplied to retailers.
- 27.11** Five registered retailers paid a total of over €9 million in 2010. These five retailers are responsible for over 50% of the total levy receipts since its introduction.

### ***Registration and Compliance***

- 27.12** The levy is administered on a self-assessment basis with Revenue responsible for identifying retailers who should be registered for the levy. When the levy was first introduced, Revenue identified some 29,000 retailers who it considered should be registered for the levy. Over time, the register has been refined to eliminate cases for which the levy is not applicable. There are currently just over 4,000 registered cases.<sup>5</sup>
- 27.13** In 2008, Revenue reviewed 215 cases selected at random from cases within the sector code 'retail non specialised stores' on the basis that there was a likelihood that the retailers concerned would be providing plastic bags to customers. The review identified 40 cases (19% of the sample), which were not registered for the plastic bag levy but should have been and €90,000 in arrears was collected from the retailers. It also identified 29 cases (13%), which were registered for the levy but did not supply bags on which the levy was chargeable.
- 27.14** The results of the 2008 review of cases cannot be regarded as representative of all retail sectors because of the focused sampling. Nevertheless, they suggest that there may be a significant number of cases in particular sectors that are not registered for the levy but are supplying leviable bags. Further analysis and review by Revenue is required to identify unregistered cases.
- 27.15** Quarterly return compliance details for 2011 are set out in Figure 27.3.

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4 All registered retailers are required to authorise Revenue to debit the amount payable.

5 Retailers with more than one outlet are generally registered as one case.

**Figure 27.3 Plastic Bag Levy Quarterly Return Compliance in 2011**

	Number of return forms issued by Revenue	% returns submitted on time	% returns submitted at February 2012
<b>Quarter 1</b>	1,384	61%	95%
<b>Quarter 2</b>	1,381	62%	94%
<b>Quarter 3</b>	1,375	57%	87%
<b>Quarter 4</b>	1,388	59%	59%

Source: Office of the Revenue Commissioners

**27.16** Around 60% of quarterly returns are submitted on time. By around six months after the end of the quarter, the compliance rate increases to around 90%. As those who submit quarterly returns generally represent the highest yielding registrations, monitoring of return and payment compliance of these cases is particularly important.

**27.17** Annual return compliance details for the years 2008 to 2011 are set out in Figure 27.4.

**Figure 27.4 Plastic Bag Levy Annual Return Compliance 2008 to 2011**

	Number of return forms issued by Revenue	% returns submitted on time	% returns submitted at July 2012
<b>2008</b>	2,790	44%	85%
<b>2009</b>	2,567	43%	84%
<b>2010</b>	2,613	38%	82%
<b>2011</b>	2,479	46%	73%

Source: Office of the Revenue Commissioners

**27.18** Less than half of those who submit annual returns do so by the due date. This compliance rate increases over time but even a number of years after the due date still only reaches 85% at best. As those who are required to make annual returns are the retailers with the lowest level of liability, the risk of significant undercollection arising from this level of non-compliance is reduced.

**27.19** Around €530,000 in interest on late payment of the levy has been collected in the past five years. The amount of levy outstanding which is not the subject of an appeal by the retailer is currently around €1.5 million. Some €570,000 has been written off as uncollectible in the past five years.

**27.20** Where taxes remain unpaid, Revenue has the option to retain refunds due in respect of other taxes and offset the amount against any tax owed. Revenue has indicated that plastic bag levy due is not checked when refunds of other taxes are being processed automatically. Checks are carried out in cases where refunds are processed manually. Revenue intends to include the levy in their refund processing procedures in the future.

### **Revenue Audits**

**27.21** Revenue audits in relation to the levy include a review of returns (annual or quarterly), visual checks to establish if taxable bags are supplied, sampling of cash register rolls to establish that the levy is itemised and inspection of receipt books and stock records.

**27.22** Over the five years 2007 to 2011, Revenue carried out 70 plastic bag levy audits of retailers, which yielded a total of just over €2 million. The results of these audits and the additional yield are set out in Figure 27.5.

**Figure 27.5 Revenue Plastic Bag Levy Audits 2007 to 2011**

Year	Number of audits	Audits with yield	% with yield	Audit yield	
				Total	Average
2007	28	12	43%	€1,560,884	€55,746
2008	25	19	76%	€409,813	€16,393
2009	7	5	71%	€9,588	€1,370
2010	5	5	100%	€26,073	€5,215
2011	5	5	100%	€74,806	€14,961
<b>Total</b>	<b>70</b>	<b>46</b>	<b>66%</b>	<b>€2,081,164</b>	<b>€29,731</b>

Source: Office of the Revenue Commissioners

- 27.23** Overall, 66% of cases audited produced a yield and the average yield was just under €30,000. All five cases audited in each of 2010 and 2011 produced a yield. Interest of €296,000 was charged in 39 of the 46 yielding cases. There is currently no legal provision for charging penalties in relation to levy audit settlements.
- 27.24** Revenue has indicated that compliance of the top ten yielding registrations is monitored very closely. Since the introduction of the levy in 2002, Revenue has carried out an audit in relation to the plastic bag levy on all of these registrations, six of which have resulted in an audit yield. The total yield from these cases was just over €3 million and the largest yielding case to date, which was carried out in 2007, yielded just over €1.5 million.
- 27.25** A further audit case of a major retailer is ongoing since 2007. In this case, Revenue found that plastic bags deemed exempt by the retailer exceeded the dimensions prescribed in the legislation. An assessment for the sum of just over €36 million was made by Revenue for the period 2004 to 2008. The retailer appealed the case to the High Court on a number of grounds including whether the type of bag in question was in fact leviable and whether the levy was only applicable at the point of sale. The decision of the Court was that unless specifically exempted under the legislation, the levy is applicable on all plastic bags and not just at the point of sale. The retailer is appealing the High Court Judgment in this case to the Supreme Court.

### ***Local Authority Inspections***

- 27.26** The enforcement role of local authorities in relation to the plastic bag levy includes inspections of retailers. Each year, local authorities provide the EPA with the number of environmental inspections carried out including those relating to the plastic bag levy (but not the results of the inspections). Figure 27.6 sets out the number of inspections in relation to the plastic bag levy over the last five years as reported by local authorities to the EPA.

**Figure 27.6 Inspections of plastic bag levy 2006 to 2011 as reported by local authorities**

Year	Number of inspections	Number of local authorities by inspections carried out				Total
		> 300	50 - 300	< 50	None <sup>a</sup>	
2006	2,277	1	9	17	7	34
2007	1,831	—	9	15	10	34
2008	1,542	—	9	20	5	34
2009	1,573	1	9	15	9	34
2010	800	1	3	17	13	34
2011 <sup>b</sup>	683	—	2	20	12	34

Source: EPA

Notes: a Includes local authorities which did not provide details to the EPA of the number of inspections carried out.

b The EPA was still validating data relating to the 2011 local authority inspections at the time of publication.

- 27.27** The number of inspections reported to the EPA declined by 70% between 2006 and 2011. Analysis of the data indicates that
- one local authority reported it carried out 1,488 or 17% of the total inspections over the period 2006 to 2011
  - the total number of inspections reported as carried out in 2011 declined by 15% over 2010, with two local authorities carrying out almost half of the total inspections in that year
  - 20 local authorities reported they carried out no inspections in at least one of the years 2006 to 2011.
- 27.28** The EPA advised that some plastic bag inspections are understood to have been undertaken during other inspections of retailers. As they are unquantified, they are not included within the reported figures.
- 27.29** Combining inspections may yield efficiencies for the local authority and reduce costs for retailers. However, the reporting guidelines should be revised to capture the number and outcomes of such inspections.
- 27.30** In addition to the reports to the EPA, limited information is provided by local authorities to the Department about plastic bag inspections. In most cases this does not include the results of the inspections.
- 27.31** During the audit, details of inspections carried out by a sample of five local authorities between 2007 and 2010 were requested from the Department. The Department was unable to obtain details for one of these local authorities, and could not provide the results of all inspections carried out by the other four local authorities. The results of 289 inspections out of a total of 510 reported inspections were provided. In each of those cases, the local authority had recorded that there were instances of non-compliance with the legislation but the reason for non-compliance was unclear in some cases. As a result of incomplete data, the rate of compliance could not be identified.

- 27.32** In the absence of detailed information on inspections carried out by all local authorities, it is difficult to establish the extent of compliance with the requirements of the levy and the nature of any non-compliance. EPA data suggests that there is wide variation in the inspection regime between local authorities. Analysis of the results of inspections could provide valuable information to better target inspections and thereby improve their effectiveness.
- 27.33** The Accounting Officer of the Department stated that in order to assess the effectiveness of the levy, the Department relies primarily on the results of the annual report of the National Litter Pollution Monitoring System, which in 2011 found that plastic bags constituted 0.24% of litter pollution nationally compared to an estimated 5% prior to the introduction of the levy. The Department also monitors per capita usage of leviable plastic bags. It estimates that, prior to the introduction of the levy, 328 bags per person were supplied by retailers per annum, compared to a level of 18 bags per person per annum in 2010.<sup>6</sup>

### ***Sharing of Information***

- 27.34** While the overall policy and operational approach for the levy is set out in the service level agreement, there is little further contact between the Department and Revenue. Communication between the Department and local authorities mainly consists of circulars that are issued in relation to enforcement and/or increases in the levy. Generally, any other interactions are informal.
- 27.35** The Accounting Officer of the Department stated that the level of contact with Revenue in respect of the collection of the levy is in accordance with the terms of the service level agreement. The Accounting Officer of Revenue believes that the level of interaction with the Department is appropriate and consistent with the level necessary to maximise the collection and recovery for which Revenue is responsible.
- 27.36** The results of Revenue's audits are not provided to the relevant local authority. Similarly, the results of local authority inspections are generally not provided to Revenue.
- 27.37** When conducting inspections, local authorities do not have information on whether a case is registered for the plastic bag levy with Revenue. As part of this audit, a sample of thirteen cases where local authority inspections found that the retailer issued leviable bags was selected for checking to Revenue systems to verify if these retailers were registered for the levy. In practice, it was difficult to conclusively identify each case on Revenue systems because local authorities do not record the Revenue registration number.
- 27.38** The Department is responsible for making a determination of whether a bag is exempt. Details of all eleven determinations made over the period 2007 to 2011 were provided by the Department. As part of this audit, two retailers and one promotions company where bags were deemed leviable were cross checked to the Revenue systems. One of the retailers and the promotions company were not registered for the levy on Revenue systems. The Accounting Officer of the Department pointed out that on receipt of the Department's opinion, the parties concerned may have decided not to use those particular bags and instead opted for non-leviable alternatives such as paper or canvas bags.
- 27.39** As both Revenue and the local authorities carry out audits and inspections in relation to the plastic bag levy, exchange of information could enhance the efficiency and effectiveness of their separate compliance actions. Any arrangements for exchanging information need to ensure that information exchanged is compatible.

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<sup>6</sup> The estimate of plastic bags per person in 2010 is based on the number of bags in respect of which a levy has been paid into the Environment Fund.

## Landfill Levy

- 27.40** National and EU waste management policy is grounded on the principles that, as far as possible, waste should be prevented and where this is not feasible, it should be re-used, recycled or recovered with the amount of waste sent to landfill being minimised. The landfill levy was introduced in 2002 in respect of waste directly disposed of at landfill sites.<sup>7</sup> The objective of the levy was to encourage the diversion of waste from landfill and to generate revenues that can be applied to support waste minimisation and recycling initiatives. Local authorities are responsible for the collection and the Department is responsible for the administration of the levy.
- 27.41** The levy, which is currently €65 per tonne, is payable by the operator of the landfill.<sup>8</sup> Operators of private landfills accepting leviable waste submit a monthly return and payment to the relevant local authority that in turn lodges the payment to the Environment Fund and submits a copy of the return to the Department.<sup>9</sup> Similarly, where a local authority operates the landfill, the local authority is required to submit a monthly return to the Department and lodge the amount of levy due to the Environment Fund. Operators of landfills are required to keep detailed records of the waste accepted. At the end of 2011, there were 16 local authority and four private landfills remitting levy to the Environment Fund.

### *Collection*

- 27.42** From 2002 to 2011, just under €321 million has been collected arising from the disposal of 17 million tonnes of waste. Just under €104 million – almost one third – of the total collected relates to private landfills. The monthly returns submitted to the Department indicate that the quantity of leviable waste disposed of at landfills has decreased. Despite this, the increases in the levy rate have resulted in increased annual receipts.
- 27.43** To offset costs incurred in the enforcement and collection of the levy, each local authority may deduct and retain up to 2 per cent of the amount collected in respect of private landfills, subject to a maximum of €50,000 per annum, or an amount specified in writing by the Minister for the Environment, Community and Local Government (the Minister). Local authorities retained just under €1.4 million of the total levy collected to date.
- 27.44** The levy is also payable in respect of unauthorised landfills, with the local authority determining the amount due.<sup>10</sup> Where such a landfill is identified, the local authority may issue a notice requiring that the amount of levy determined by the local authority be paid by the person who disposed of the waste or the owner of the facility.
- 27.45** Based on a 2005 report, the Department is satisfied that large scale illegal landfilling of waste has ceased and what occurs now is mainly fly tipping.<sup>11</sup> The Department, while not collecting statistics on unauthorised landfills, is aware of fourteen illegal sites discovered by local authorities on which the landfill levy was due between 2006 and 2011. Many of these were small in scale, with eight of the 14 having less than 100 tonnes of waste per site. In three of the 14 cases the quantity of leviable waste was estimated.

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7 There are some exemptions including waste from street sweepings and non-hazardous construction waste used for site engineering purposes.

8 The levy was initially €15 per tonne but has increased over time. The current levy of €65 per tonne has been in place since 1 July 2012.

9 Private landfills are those operated by a person other than a local authority.

10 An unauthorised landfill facility is a waste disposal site where the disposal of waste has or is taking place without a waste licence.

11 Fly tipping refers to the deliberate dumping of waste at an unauthorised place.

- 27.46** Since 2006, the regulations allow a local authority to retain 80% of the landfill levy collected on an unauthorised site for enforcement purposes with the balance of 20% paid to the Fund. Levies in respect of unauthorised landfills paid to the Fund in that period totalled €153,000 with an additional €98,000 retained by local authorities. Department guidelines, issued in 2005, advised the local authorities to utilise the available sanctions, including prosecution, where illegal waste activity is identified. The Accounting Officer stated that statistics are not compiled regarding enforcement actions or the number of prosecutions.

### ***Inspections and Audits***

- 27.47** Waste management regulations provide that a landfill activity shall be inspected and audited by local authorities, a local government auditor, or any auditor appointed by the Minister, or a local authority in order to ensure compliance with the regulations.<sup>12</sup> The regulations do not specify the number or frequency of inspections on local authority landfills but do require that private landfills be audited by local authorities in respect of at least two accounting periods (months) in each calendar year or more frequently if specified by the Minister.
- 27.48** Over the period 2006 to 2011, periodic audits were carried out in respect of two private landfills (these audits examined a total of 13 accounting periods). Instances of non-compliance were identified on four audits. In one case, additional levy amounts of just under €30,000 were found to be due. Small discrepancies were found in the other three cases.
- 27.49** For the years 2006 to 2011, the Department has no records of any inspection or audit carried out on any local authority landfill in respect of the quantities of waste disposed of as leviable waste. The Accounting Officer noted that landfill levy transactions may be included in the annual audits carried out by the Local Government Audit Service.
- 27.50** The EPA has a supervisory role in terms of the environmental protection activities of local authorities, and carries out a number of waste inspections on landfills. However, it has no statutory function in relation to the levy and as such, its inspections of landfills are solely concerned with matters of environmental regulations.

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12 SI No. 86/2002 — Waste Management (Landfill Levy) Regulations, 2002.

## Conclusions and Recommendations

### *Plastic Bag Levy*

- 27.51** Since the introduction of the plastic bag levy in 2002 up to the end of 2011, a total of €182 million has been collected.
- 27.52** A Revenue review in 2008 of a random sample of traders categorised as 'retail non specialised stores' found that almost one fifth of the cases reviewed should have been registered for the levy but were not. However, the sample cannot be regarded as representative of the situation for all traders.

**Recommendation 27.1:** Revenue should carry out further reviews to identify the overall level of unregistered cases.

**Revenue Accounting Officer's Response:** Agreed. A revision of the sector codes has been completed and improvements in the register which will make a further sampling exercise more reliable are nearing completion. The review of the register to remove inactive or ceased cases will be completed by early 2013. The examination of the sector codes to establish that all appropriate retailers are registered has commenced.

- 27.53** Less than two thirds of registered cases submit returns to Revenue on time. This increases to around 90% six months after the return due date for quarterly returns. Over two thirds of the cases audited by Revenue over the last five years resulted in additional levy payments and the average additional yield for the 70 cases audited was €30,000. This highlights the importance of on-going monitoring and audit work by Revenue.
- 27.54** Currently, when Revenue are processing automatic refunds due to a taxpayer in respect of other taxes, the taxpayer's record is not checked to establish if amounts of plastic bag levy are owed. Revenue intends to amend their refund procedures to include such checks.

**Recommendation 27.2:** Revenue should incorporate checks of amounts of unpaid plastic bag levy into their automatic refund processing procedures as soon as possible.

**Revenue Accounting Officer's Response:** Agreed. Due to competing priorities it has not been possible to date to include checks of unpaid levy in automatic refund and offset processing.

- 27.55** Data compiled by the EPA indicates that between 2006 and 2011 there was a considerable decline in the number of inspections by local authorities and there are significant variations in the number of inspections between the various local authorities. Neither the Department nor the EPA receives details of the outcome of inspections by local authorities in the majority of cases.

**Recommendation 27.3:** The Department should collate and analyse results of inspections in order to assess the adequacy of the inspection regime and the overall level of compliance indicated by it.

**Department Accounting Officer's Response:** Not agreed. The Department considers that the overall levels of inspections carried out by local authorities is sufficient. As local authorities are the major beneficiaries of the levy, it is in their own best interests to ensure that the levies are collected and enforced effectively. In addition, the Department believes that plastic bag litter statistics indicate that the current level of inspections is effective in delivering the required environmental outcomes.

**27.56** The results of compliance work by Revenue and the local authorities are not shared.

**Recommendation 27.4:** The effectiveness of compliance work by both would be improved by the exchange of information. This would also facilitate a focused strategy nationally to maximise compliance with the levy.

**Accounting Officers' Responses:**

**Department:** Agreed in part. A proposal in relation to the exchange of information between Revenue and local authorities would have to have regard to the relevant legislation and practice, such as the Data Protection Act. There is already a level of engagement between these enforcement bodies and there may be scope for this to be enhanced.

**Revenue:** Agreed in part. There is a need to consider data protection issues. Exchange of information may have the potential to enhance efficiency and effectiveness of separate compliance actions and Revenue is committed within the legal framework that exists to share appropriate data. However, Revenue acts as a collection agent for the Department and there is no legislative provision for the sharing of information with local authorities.

**Landfill Levy**

**27.57** The landfill levy was introduced in 2002 and from then to the end of 2011, just under €321 million has been collected. Collection costs retained by local authorities in relation to private and unauthorised landfills totalled €1.4 million. The amount paid to the Environment Fund was therefore just over €319 million.

**27.58** The levy regulations require that private landfills be audited in relation to the levy for at least two accounting periods of each year. To date only two private landfills have been audited. There have been no audits of local authority landfills.

**Recommendation 27.5:** The Department should ensure that the statutory audit requirements in relation to landfills are met.

**Department Accounting Officer's Response:** Agreed. The Department has identified a number of instances where such audits are outstanding and has instructed the relevant local authorities to complete and return the results of those audits as a matter of urgency. A recent circular to local authorities again outlines their responsibilities in relation to the levy. Building on this, a number of audits of privately owned landfills will be conducted by local authorities on an annual basis. In addition, a number of audits of local authority operated landfills will be conducted by the Department with the support and assistance of the EPA if necessary.