



Llywodraeth Cymru  
Welsh Government

PUBLICATION

# Landfill Disposals Tax statistics: January to March 2021

The quarterly and annual statistical release for Landfill Disposals Tax (LDT) published by the Welsh Revenue Authority (WRA). Data includes the weight of and tax due on waste disposed to landfill.

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## Main points

For waste disposed to landfill in the period April 2020 to March 2021:

- there were 980 thousand tonnes of authorised disposals. This is a rise of 2% when compared with the previous year. Within this total, a fall in standard rate disposals was offset by a rise in lower rate disposals
- these disposals resulted in £31.7 million tax due. This is a fall of around 14% from the previous year. It is likely that Coronavirus (COVID-19) restrictions resulted in some waste disposals, which would have taken place earlier in the financial year, being displaced to later in the financial year
- the 5 landfill site operators paying the most tax accounted for 84% of the total tax due

For waste disposed to landfill in the period January to March 2021:

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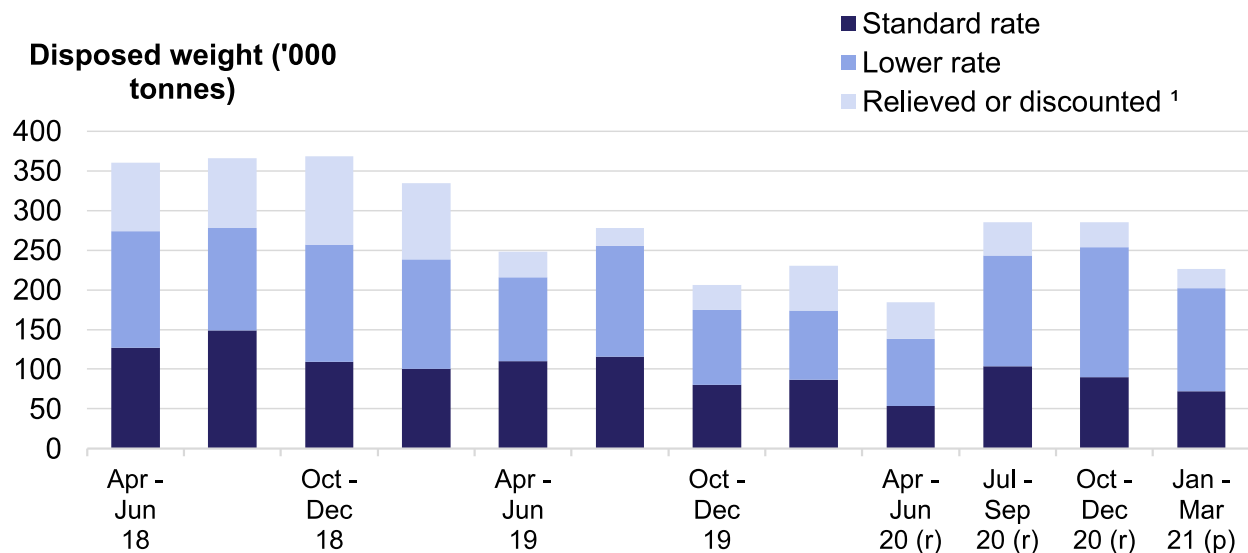
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- there were 226 thousand tonnes of authorised disposals. This is a 2% fall compared with the same period in 2020
- these disposals resulted in £7.2 million tax due. This is a fall of 12% from the same period in 2020
- there is evidence of a seasonal pattern in the data. Shorter days in winter months are potentially a factor. However, this pattern is further complicated by the impact of coronavirus in 2020-21
- the 5 landfill site operators paying the most tax accounted for 85% of the total tax due
- there are 17 authorised landfill site operators covering 21 sites

More information on these landfill site operators can be found on the [Welsh Revenue Authority \(WRA\) website](#).

**Chart 1a: Weight of waste disposed to landfill, by quarter**

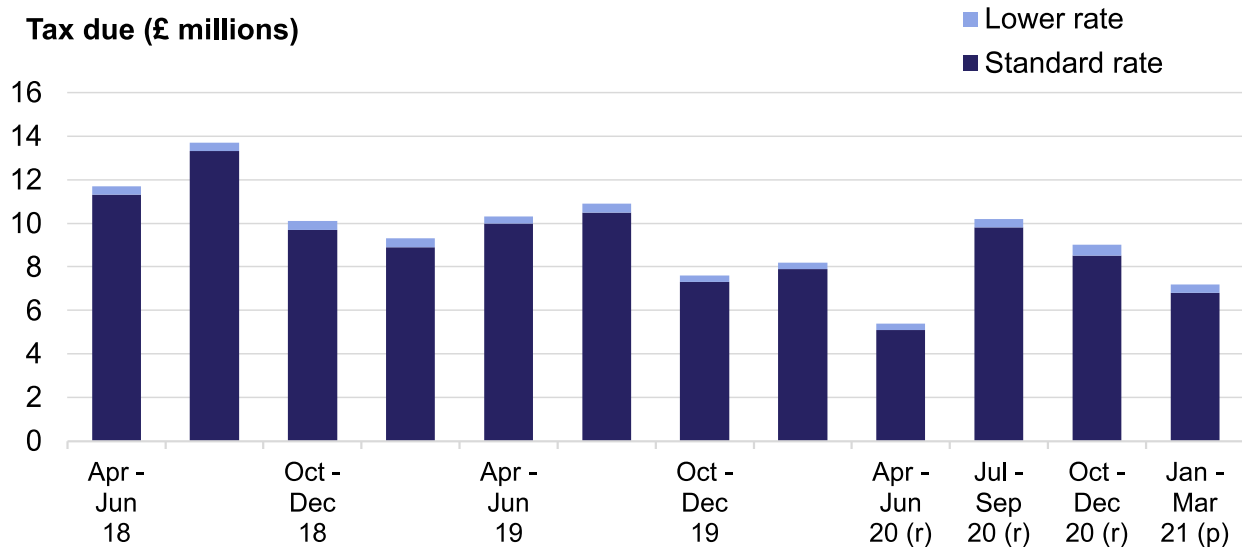


<sup>1</sup> This includes weight of water removed from disposed waste, which is zero rated, and the weight of all waste which is subject to any LDT relief.

(p) The values are provisional and will be revised in a future publication.

(r) The values have been revised in this publication.

## Chart 1b: Tax due on waste disposed to landfill, by quarter



(p) The values are provisional and will be revised in a future publication.

(r) The values have been revised in this publication.

## About these statistics

### Introduction of LDT

From April 2018, Landfill Disposals Tax (LDT) replaced Landfill Tax in Wales. We, the Welsh Revenue Authority, collect and manage LDT. The tax is designed and made in Wales and the revenue raised will support Welsh public services.

Like Landfill Tax, LDT is a tax on waste disposed to landfill and is charged by weight. Landfill site operators pay the tax and they pass these costs on to other waste operators through their gate fee.

The purpose of the tax is to:

- reduce the amount of waste going into landfill
- encourage less harmful methods of waste management such as recycling and incineration

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## Value of LDT statistics

LDT statistics are a valuable source of data on the amount of waste going into landfill.

Forecasting LDT revenues for Wales in future is an important use of LDT statistics. It is mainly the Welsh Government and the Office for Budget Responsibility that do this.

## Data available for LDT

All of the data used in this statistical release is available in a spreadsheet on the [headline statistics page](#).

Data is also available on the [StatsWales website](#).

## Key quality information and glossary pages

Please see the separate [glossary](#) and [key quality information](#) pages while reading this statistical release:

- we define relevant terms in the [glossary](#) as they are used in this release
- our [key quality information page](#) describes how LDT statistics meet the Code of Practice for Statistics and the dimensions of value, trustworthiness and quality

## Revisions to LDT statistics

The quarterly estimates in this release are based on the latest three-month [accounting period](#) for each landfill site operator. Each LDT return may be verified as part of mitigation and recovery work that the WRA carries out routinely and may therefore be revised in future.

In the following section, we explain the methods we use to derive the statistics from the data supplied in the returns.

## Methods used in this release

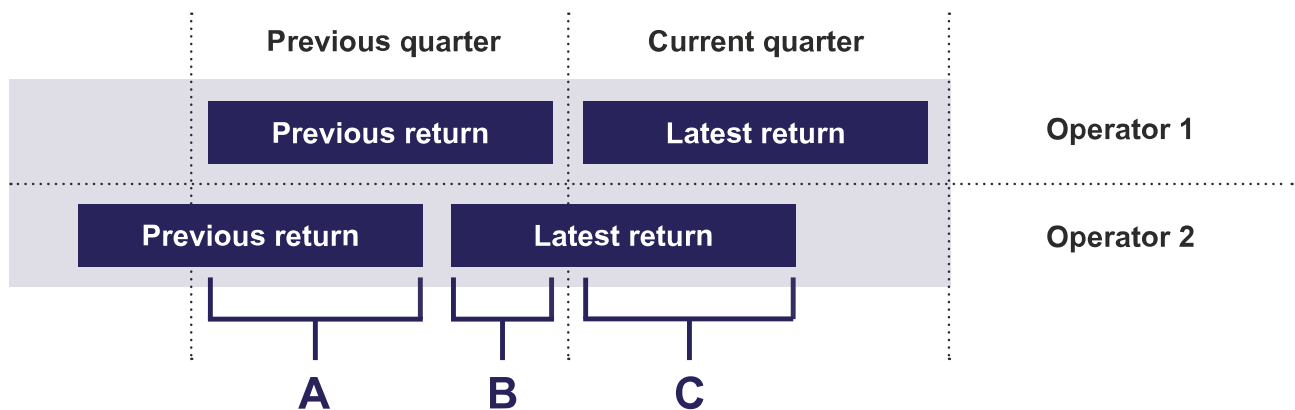
### Accounting periods

Most landfill site operators report to the WRA using standard accounting periods. These align with the end of our reporting quarters.

A small number of landfill site operators use different start and end dates for reporting to the WRA. We explain here how we account for this issue when producing estimates for the current and previous reporting quarters.

In the example shown below:

- Operator 1 has a standard accounting period
- Operator 2 has agreed a different accounting period with the WRA. The start and end points are different to our standard reporting quarters



A + B: two thirds of the previous return and one third of the latest return are used to give estimates for the previous quarter.

C: The portion of the return covering the latest period is uplifted to give

estimates for the current quarter. The uplift is pro-rata based on the number of days in the current quarter covered by the return.

## Reliefs and discounts

Where waste is referred to as **relieved**, landfill site operators initially record this as lower rate waste then subtract it off in a later part of their return. This release reports the relieved waste within the relieved or discounted category but not as part of the lower rate category. Also, the weight of any discounted waste due to **water discounts** is included only in the relieved or discounted category.

## Unauthorised disposals

No data are yet available on **unauthorised disposals**. We will keep this under review. When we have enough data, we will provide more detail on our approach to publishing information about unauthorised disposals.

## Customer insolvency

The LDT system allows for a credit to be made against the tax due for customer insolvency. This is when a customer of the landfill site operator has gone out of business and is unable to pay the operator for the waste disposed to landfill.

Previously, a very small amount of credit was claimed by one operator in the reporting quarter July to September 2018. However, the WRA rejected this claim and tax was due on this amount.

A small amount of credit was claimed by one operator for the reporting quarter July to September 2019. The WRA approved this claim. In this statistical release, we have subtracted the amount claimed from the total tax due.

## Exempt disposals

Certain disposals of material can be treated as **exempt from LDT** and therefore

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are not reported to the WRA. We do not collect data on these exempt disposals.

## Analysis

### Tax rates that apply to Tables 1a and 1b

The Welsh Government has set rates that match those in the rest of the UK for 2018-19 to 2021-22.

	Standard rate	Lower rate	Unauthorised disposals rate (not in Tables 1a and 1b)
<b>2018-19</b>	£88.95 per tonne	£2.80 per tonne	£133.45 per tonne
<b>2019-20</b>	£91.35 per tonne	£2.90 per tonne	£137.00 per tonne
<b>2020-21</b>	£94.15 per tonne	£3.00 per tonne	£141.20 per tonne
<b>2021-22</b>	£96.70 per tonne	£3.10 per tonne	£145.05 per tonne

### Table 1a: Weight of waste disposed to landfill [1] [5]

#### Disposed weight ('000 tonnes) [2]

	Relieved or discounted [3]	Lower rate	Standard rate	Total [4]
<b>2019-20</b>	<b>142</b>	<b>427</b>	<b>392</b>	<b>962</b>
Apr-Jun	32	106	110	<b>248</b>
Jul-Sep	23	139	116	<b>277</b>

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	Relieved or discounted [3]	Lower rate	Standard rate	Total [4]
Oct-Dec	31	95	80	<b>206</b>
Jan-Mar	56	87	87	<b>230</b>
<b>2020-21 (p)</b>	<b>143</b>	<b>517</b>	<b>320</b>	<b>980</b>
Apr-Jun (r)	46	84	54	<b>184</b>
Jul-Sep (r)	42	139	104	<b>285</b>
Oct-Dec (r)	31	164	90	<b>285</b>
Jan-Mar (p)	24	130	72	<b>226</b>

**Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales** (includes data for 2018-19, not presented above)

## Notes

[1] This table does not include any information on unauthorised disposals as no data are yet available.

[2] Weights presented have been rounded to the nearest 1,000 tonnes.

[3] This includes weight of water removed from disposed waste, which is zero rated, and the weight of all waste which is subject to any LDT relief.

[4] Totals presented have been calculated based on the unrounded values.

[5] The table excludes a small number of amendments to tax returns which we have received. This is because we are assessing the risk of disclosing information about an individual taxpayer.

(p) The values are provisional and will be revised in a future publication.

(r) The values have been revised in this publication.

## Commentary on Table 1a

It is important to note that coronavirus (COVID-19) restrictions were introduced in March 2020, including upon activity in the waste sector. Restrictions on the waste sector have gradually been lifted throughout 2020-21, although some restrictions remain in place.

The initial restrictions led to a drop of 26% in disposals in April to June 2020, compared with the same period a year earlier. The data for July to September 2020 showed a recovery in the levels of waste disposed, with the level 3% higher than in July to September 2019. October to December 2020 saw a further recovery, with the level of waste disposed 38% higher than the same period a year earlier. However, the weight of waste disposed in January to March 2021 was 2% lower than the same period a year earlier. It is likely that some waste disposal, which would have taken place earlier in 2020-21 had there been no restrictions, has been displaced to occur later in the year.

In particular, the weights of lower rate waste disposed in October to December 2020 and January to March 2021 were considerably higher than the corresponding periods a year earlier, by 72% and 49% respectively. This may be due to changing behaviours in waste disposal, as is the intention of the tax.

The LDT operations team is in regular discussions with landfill site operators about the effects of coronavirus (COVID-19) on their businesses. Coronavirus has had a major impact on the business of some landfill site operators this year. Despite the challenges that COVID-19 presented to landfill site operators, all those who took up opportunities to pay over a longer period have now met their obligations in full. For more detail, please see the commentary below Table 2.

In April 2020 to March 2021, there were 980 thousand tonnes of authorised disposals. This is a rise of 2% when compared with the previous year.

## Table 1b: Tax due on waste disposed to landfill [1] [5]

### Tax due (£ millions) [2]

	Lower rate	Standard rate	Total [3]	Relieved tax amount [4]
<b>2019-20</b>	<b>1.2</b>	<b>35.8</b>	<b>37.0</b>	<b>0.3</b>
Apr-Jun	0.3	10.0	<b>10.3</b>	0.1
Jul-Sep	0.4	10.5	<b>10.9</b>	~
Oct-Dec	0.3	7.3	<b>7.6</b>	0.1
Jan-Mar	0.3	7.9	<b>8.2</b>	0.1
<b>2020-21 (p)</b>	<b>1.5</b>	<b>30.1</b>	<b>31.7</b>	<b>0.3</b>
Apr-Jun (r)	0.3	5.1	<b>5.4</b>	0.1
Jul-Sep (r)	0.4	9.8	<b>10.2</b>	0.1
Oct-Dec (r)	0.5	8.5	<b>9.0</b>	0.1
Jan-Mar (p)	0.4	6.8	<b>7.2</b>	~

**Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales** (includes data for 2018-19, not presented above)

### Notes

[1] This table does not include any information on unauthorised disposals as no data are yet available.

[2] Values presented have been rounded to the nearest £0.1 million.

[3] Totals presented have been calculated based on the unrounded values.

[4] This is the reduction in tax due to the applications of reliefs. The amount does not include any element for water discount, which is not taxed.

[5] The table excludes a small number of amendments to tax returns which we have received. This is because we are assessing the risk of disclosing information about an individual taxpayer.

(p) The values are provisional and will be revised in a future publication.

(r) The values have been revised in this publication.

## Commentary on Table 1b

As highlighted in the commentary below Table 1a, the recovery which began with waste disposed in July to September 2020 has continued for the remainder of the financial year.

Disposals in January to March 2021 resulted in £7.2 million of tax due, a fall of 12% from the same period in 2020. This is a larger change than the 2% fall seen in weight of disposals between these periods. This is because a fall in the weight of standard rate disposals was partially offset by changes in disposals of relieved and discounted waste and disposals at the lower rate of tax.

Disposals for April 2020 to March 2021 resulted in £31.7 million of tax due. This is a fall of around 14% from the previous year.

There is evidence of a seasonal pattern in the data, with shorter days in winter months potentially a factor. In future, we may be able to isolate these effects from the more general trends in the data. But we will need several years' worth of data before that becomes possible, and the impact of coronavirus (COVID-19) is now an added complication in this regard.

For January to March 2021, the 5 landfill site operators paying the most tax

accounted for 85% of the total tax due. In three-month periods prior to this, the figure has varied between 80-90%. The corresponding figure for the whole year April 2020 to March 2021 was 84%.

The relieved tax amount represents how much tax would have been due had the reliefs not been applied.

**There are 17 authorised landfill site operators covering 21 sites**



**Awdurdod Cyllid Cymru  
Welsh Revenue Authority**

## Receipts of LDT

Table 2 below shows quarterly receipts received for LDT. This is based on the date the payment was received, sometimes referred to as 'on a cash basis'.

**Table 2: Landfill Disposals Tax (LDT) paid to the WRA [1]**

Value of LDT payments (£ millions)	
<b>2019-20</b>	<b>37.2</b>
Apr-Jun	9.2
Jul-Sep	10.1
Oct-Dec	10.9
Jan-Mar	7.1

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### Value of LDT payments (£ millions)

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<b>2020-21</b>	<b>33.9</b>
Apr-Jun	2.5
Jul-Sep	9.9
Oct-Dec	11.6
Jan-Mar	10.0

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[Landfill Disposals Tax statistics on tax paid, on StatsWales](#) (includes data for 2018-19, not presented above)

## Notes

[1] Values presented have been rounded to the nearest £0.1 million.

## Commentary on Table 2

In January to March 2021, we received £10.0 million of LDT payments. This is 41% higher than the same period in 2020.

The trends in these data usually differ slightly from the data on tax due. This is because these trends are influenced by the exact accounting periods agreed with the LDT operators and the resulting payment dates. This can lead to payments falling into different quarters to the activity they cover. As a general rule, figures for cash receipts broadly align with the total due for the previous quarter.

That broad alignment has not been the case during the 2020-21 financial year as some operators have agreed [Time to Pay arrangements](#) with the WRA where the coronavirus pandemic has impacted their revenue streams. The WRA

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agreed with these operators that for disposals made in January to March 2020, payment of the tax due can be spread throughout the 2020-21 financial year. Most of the revenue subject to these agreements had been paid by the end of the second financial quarter in 2020-21, with all the revenue being paid by the end of the financial year.

No such agreements have been made for tax due on disposals in the 2020-21 financial year.

In April 2020 to March 2021, we received £33.9 million of LDT payments. This is 9% lower than the previous year.

## Links to key quality information and glossary pages

The [key quality information](#) page describes how our Land Transaction Tax statistics meet the Code of Practice for Statistics and the dimensions of value, trustworthiness and quality.

We define relevant terms in the [glossary](#) as they are used in this release.

## Feedback and contact details

We would be grateful for your feedback on these statistics, to help us improve them. Please contact us using the details below.

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