



Llywodraeth Cymru
Welsh Government

GUIDANCE

Filing Landfill Disposals Tax return guidance

Guidance on how to complete a Landfill Disposals Tax (LDT) return using our Welsh Revenue Authority (WRA) online service.

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What information you'll need

Disposals after discounts and reliefs

You'll need to record information on most of the standard rated material in this section. This will be recorded as one total amount.

You'll also need to record individual amounts for each waste material subject to the lower tax rate against each European Waste Code (EWC) code.

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Disposals subject to water discount

You'll need to have approval from us to [operate a water discount scheme](#).

Information will be required for each approval:

- on the overall weight of the waste material, and
- whether it's being charged at the standard or lower tax rate

The system will calculate the discount, but it will not calculate the tax figure.

Reliefs

You'll need to record the tonnage of disposals of materials where you're claiming a relief.

Mixtures of materials consisting entirely of fines

You need to provide more information on 'mixtures of fines' that are received.

Mixtures of fines are particles of material produced by a waste treatment process that involves mechanical treatment.

For a mixture of materials consisting entirely of fines to be treated as a qualifying mixture of materials eligible for the lower rate, it will need to meet specific requirements within:

- Welsh legislation (sections 16 and 17 of the Landfill Disposals Tax (Wales) Act 2017) ('LDTA')
- our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#)
- our [Landfill Disposals Tax \(Administration\)\(Wales\) Regs 2018 Regs 4 and 5](#)

You'll also need:

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- the number of failed loss on ignition tests
- the number of missed loss on ignition tests
- the weight of the affected loads

For each waste producer who deposits mixtures of fines, you'll need to:

- describe the mixtures of 'fines' from the Duty of Care/Waste Transfer Note
- state if this is a high and/or low risk waste stream
- provide the overall weight of the loads that have been tested
- provide the number of passed loss on ignition tests
- provide the number of pending tests

Important information

- You will not be able to access any LDT returns you submitted between 1 April 2018 and 31 March 2021. Contact your customer relationship manager if you need copies of these returns.
- Your landfill sites are listed on separate tabs. You have to submit information against each landfill site you operate in Wales.
- Information you enter will be automatically saved as you go through the return.
- The tax return is specific to your landfill site and what it receives. It contains pre-populated information on:
 - lower rate waste material
 - water discounts
 - 'mixtures of fines'
- If any information is missing from your return when you come to complete it, please contact your customer relationship manager immediately to update the system for you. If you have started your tax return, then realise you need new codes added, you will have to delete the draft and re-create once the new codes have been added.
- You only need to access sections where you have information to add.

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Disposals after discounts and reliefs

Standard rate waste

If you've not received any standard rate waste material in this period, the system will default to zero.

Enter one tonnage figure for all disposals subject to the standard rate in this period.

You should include information on:

- the weight for all standard rated waste
- any water discount agreements for standard rate waste, the weight of the waste after the discount has been applied
- the weight for any mixture of materials consisting entirely of fines that are charged at the standard rate

Refer to the [Landfill Disposals Tax rates](#).

Enter the figure to 2 decimal places.

Do not include information on:

- mixtures of fines that qualify for the lower rate
- standard rated mixtures of fines because of failed or missed loss on ignition tests
- disposals subject to any of the reliefs, for example, site restoration
- disposals subject to a water discount

Select '**Edit**' and enter one overall weight.

Select '**Save**', and you'll be taken back to the main landfill site page.

Lower rate

Provide information for waste material you receive subject to the lower tax rate.

You'll see a list of 6-digit codes and a description. This code is also referred to as the European Waste Code (EWC) or List of Waste code. The description is the same as the one in the European Waste Code catalogue.

If the relevant code does not appear in the list, contact your customer relationship manager for it to be added.

If you've not received waste material for a specific 6-digit code and description in this period, the system will default to zero.

Select '**Edit**' next to the relevant code and enter the weight in tonnes for this waste material to 2 decimal places.

You should include information on:

- entirely qualifying material
- any water discount agreements for lower rate waste, the weight of the waste after the discount has been applied
- qualifying mixtures of materials excluding mixtures of fines

Select '**Save**', and you'll be taken back to the list of 6-digit codes and descriptions.

Repeat for each code where you need to record information for the period. Do not record disposals you're claiming relief on.

For codes where a weight is not recorded for the period, the system will default to zero.

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Disposals subject to water discount

If you do not have any water discount agreements with us, you will not see this section.

If you have water discount agreements in place with us, the agreement reference will be listed with:

- waste producers
- a description of the waste

We will have given you this reference when we issued you with the water discount agreement.

Contact your customer relationship manager if:

- you do not recognise this reference
- you believe it to be incorrect
- you're using a water discount agreement that's not in this list

If you need to, [apply to operate a new water discount agreement](#).

If you've not received waste material for a specific water discount agreement in this period, the system will default to zero.

Select '**Edit**' on the relevant discount name and agreement number to enter information.

The screen will contain the agreement number, waste classification code and percentage discount for this agreement.

Standard or lower rate

Select whether the waste material subject to the water discount is standard or lower rate.

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Weight of waste before discount

Enter the overall weight of the disposal before the discount is applied to 2 decimal places.

Select '**Calculate**', and the system will automatically calculate the **Weight of waste after discount**, and you'll see the new weight. This weight should be recorded in the section 'Disposals after discounts and reliefs', as standard rate or lower rate.

Select '**Save**', and you'll be able to enter information against the next water discount agreement if you have one.

Reliefs

If you're not claiming any reliefs, the system will default to zero.

For each of the 4 categories of reliefs, select '**Edit**' and enter the weight in tonnes.

For material used in site restoration, you'll need to [apply for landfill site restoration relief](#), which must be approved before you can claim this relief.

For more information, read our [guidance on site restoration relief](#).

Select '**Save**', and you'll be taken back to the landfill site page.

Mixtures of materials consisting entirely of fines

If you do not receive 'mixtures of fines' at the landfill site, you will not need to enter this section. The system will default to zero.

Mixtures of fines are particles of material produced by a waste treatment

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process that involves mechanical treatment.

Include information in this section on mixtures of fines.

For more information, read our [loss on ignition testing guidance](#) alongside:

- our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#), and
- our [Landfill Disposals Tax \(Administration\)\(Wales\) Regs 2018 Regs 4 and 5](#)

Total standard rate from failed or missed tests

Loss on ignition tests – total failed

Please include the total number of failed LOI tests in this period and refer to our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#).

Loss on ignition tests – total missed

Please include the total number of missed LOI tests in this period and refer to our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#).

Total standard rate

Enter the overall weight in tonnes for all loads, to 2 decimal places, where you've failed to comply with any of the requirements in our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#).

This could include:

- missed or late testing
- failing visual checks
- incomplete or missing pre-acceptance checks

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Select **'Save'**, and you'll be taken back to the landfill site page.

Total lower rate from passed tests

Information about any mixtures of fines disposed of at the lower rate of tax should be entered here, provided you've met the following requirements:

- in sections 16 and 17 of LDTA
- 1 to 4 in regulation 4 of the 2018 Regulations
- in our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#)

You'll be asked to provide information for each lower rate waste mixtures of fines stream. Drop-down tables will be provided listing your customers and their 6-digit EWC waste codes.

For more information, read our [loss on ignition testing guidance](#) alongside our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#).

Select **'add waste stream'**.

Waste producer

Select the relevant waste producer from the drop-down list that will appear if you 'select an option'.

If your waste producer does not appear here or you have a new waste producer, please contact your customer relationship manager. Please aim to do this at least 5 days before the filing date. We may ask for further information.

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Waste classification code

Select the relevant 6-digit waste classification code assigned to this waste material.

If the relevant code does not appear on the screen, please contact your customer relationship manager for it to be added. Please aim to do this at least 5 days ahead of the filing date.

Waste description

Provide a detailed description of the waste mixtures of fines evidencing why it's subject to the lower rate of tax. If you've liaised with us and have an agreed description set out in your weighbridge's IT system, this can be used.

Is this a high or low risk waste stream?

Select whether the mixtures of fines are categorised as high risk or low risk.

If a mixture of fines material moves between high risk and low risk within the period, then you'll need to enter the information separately against each risk level.

For example:

- a screen for information on when the mixture of fines was high risk
- a separate screen for information on when the mixture of fines was low risk

Find information on the risk indicators table in our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#).

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Total volume

Enter total weight in tonnes for the mixtures of fines material from the waste producer for this period to 2 decimal places.

Loss on ignition tests – total passed

Enter the number of loss on ignition tests passed for the mixtures of fines.

Loss on ignition tests – total pending

Enter the number of loss on ignition tests you are still waiting on the results for.

For more information, read our [loss on ignition testing guidance](#) alongside our [Landfill Disposals Tax qualifying mixtures of materials: fines notice](#).

Select '**Save**', and you'll return to the screen where you can add another waste stream.

Select '**Add waste stream**' to either:

- to enter information against a different mixture of fines material
- add information for the same mixture of fines material which is at a different risk level

When you've entered all information for mixtures of fines material, select '**Back**', and you'll be taken to the landfill site page.

If you've more than one landfill site, either:

- select '**Next**' at the bottom of the screen
- select the next tab at the top of the screen, with the name of your other landfill site

Repeat the above process.

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View summary and submit tax return

Once all information has been completed for the landfill site(s) you operate under your registration number, either:

- select '**Next**', or
- select '**Summary tab**'

You'll see a summary of the information you have entered on the return. If you've more than one landfill site, the summary aggregates the individual landfill sites.

The summary shows weight (tonnes) and amount (£).

If you need to edit any information, use the tabs for your landfill sites to navigate back.

Customer insolvency credit

How much customer insolvency credit are you claiming for this accounting period?

Please include any credits you wish to claim due to customer insolvency for the accounting period. This will be deducted from the final tax due figure in the system calculation and may be subject to checks by us.

Refer to our [guidance on Determining the amount of Landfill Disposals Tax payable \(LDTA/4190 to 4280\)](#)

You do not need to include a £ sign. Enter in the format 1.00.

Printing or saving tax summary

Review the information you've entered.

At this point, you can:

- print the return
- save it electronically, such as by right clicking and selecting '**Print to PDF**'

You may need to select '**Print**' or '**Save**' again if a second window has opened. It may work differently depending on the web browser you're using.

If you have standard accounting periods

Do you agree with the tax calculation?

Yes

Select '**Yes**' if the information entered is correct and you agree with the tax calculation provided. The system will only round up to 2 decimal places.

You can print the return or save it electronically at this point.

Select the **Declaration** and '**Submit your return**'.

No

If you do not agree with the calculation and would like to correct information you've entered, use the tabs to amend information against each landfill site.

If you've entered the correct information but do not agree with the calculated tax figure, select '**No**'. If you do this, please inform your customer relationship manager.

Select '**Amend your tax return**'.

You'll need to calculate your own figure by entering the total tax figure for the standard rate of tax and lower rate of tax. Enter this figure to 2 decimal places.

This figure should take into account any reliefs or discounts applied.

Once you've submitted your return, you can review a summary of the data you've entered. To access the complete detail of the information you've entered either:

- contact your customer relationship manager
- record this as you progress through the screens of the return

If you have non standard accounting periods

If you've entered the correct information but do not agree with the calculated tax figure because your accounting period spans different tax rates, select '**No**'.

Select '**Amend your tax return**'.

You'll need to calculate your own figure by entering the total tax figure for the standard rate of tax and lower rate of tax. Enter this figure to 2 decimal places.

This figure should take into account any reliefs or discounts applied.

Select '**Save**', and you'll be taken back to the summary page.

At this point, you can:

- print the return
- save it electronically, such as by right clicking and selecting '**Print to PDF**'

You may need to select '**Print**' or '**Save**' again if a second window has opened. It may work differently depending on the web browser you're using.

Yes

If you agree with the tax due summary, select the '**Declaration**' and '**Submit**

your return’.

Once you’ve submitted your return, you can review a summary of the data you’ve entered. To access the complete detail of the information you’ve entered either:

- contact your customer relationship manager
- record this as you progress through the screens of the return

How to pay

After submitting your return, you’ll need to **pay Landfill Disposals Tax** due.

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