



Llywodraeth Cymru  
Welsh Government

STATISTICS

# Landfill Disposals Tax statistics: January to March 2022

The quarterly 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.

First published: 19 May 2022

Last updated: 19 May 2022

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## Main points

For waste disposed to landfill in the period January to March 2022:

- there were 242 thousand tonnes of authorised disposals. This is a 5% increase compared with the same period in 2020. This increase is mainly driven by an increase in lower rate disposals with a smaller increase in standard rate disposals also contributing. We are comparing with 2020 and not 2021 due to the effects of coronavirus (COVID-19) in that year
- these disposals resulted in £9.5 million tax due. This is an increase of 16% from the same period in 2020. In the [analysis section of this release](#), we suggest some possible reasons for this increase
- there is evidence of a seasonal pattern in the data. Shorter days in winter

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months are potentially a factor. However, this pattern is further complicated by the impact of coronavirus (COVID-19)

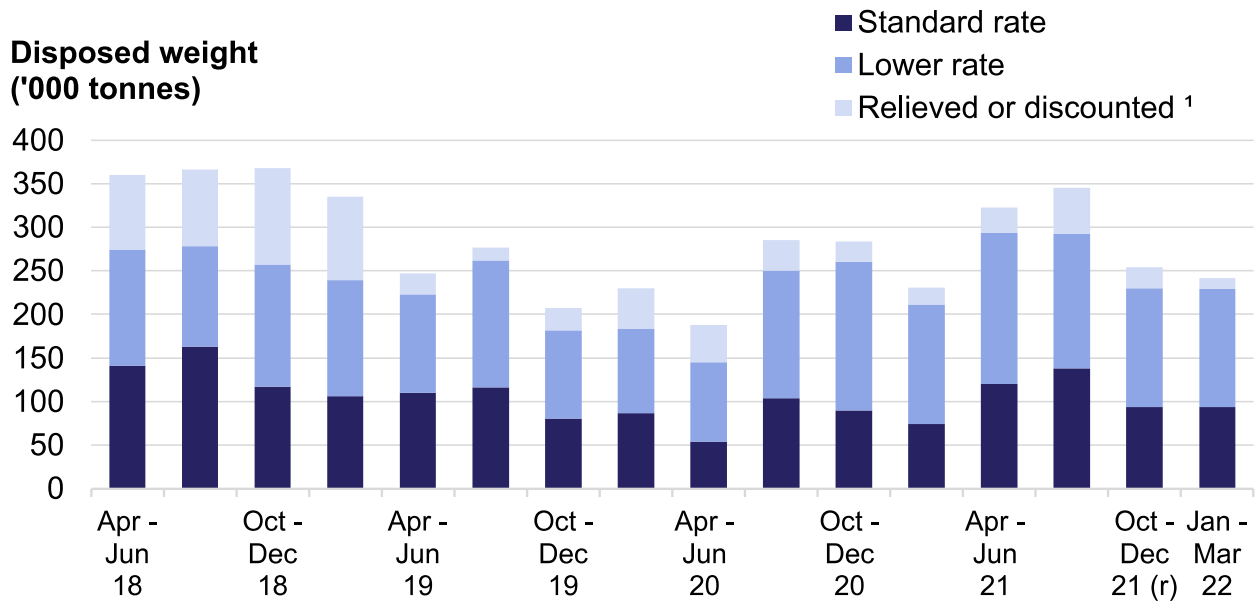
- new published data shows that fines material accounted for 36% of the weight of waste disposed at the lower rate. This percentage was lower than in all three-month periods earlier in the financial year. It is unclear if a seasonal pattern will emerge in this new data, and we will continue to monitor this in future
- the 5 landfill site operators paying the most tax accounted for 84% of the total tax due
- there are 17 authorised landfill site operators covering 20 sites

**More information on these landfill site operators can be found on the Welsh Revenue Authority (WRA) website.**

For waste disposed to landfill in the period April 2021 to March 2022:

- there were 1,164 thousand tonnes of authorised disposals. This is an increase of 21% when compared with April 2019 to March 2020. We are comparing with two years earlier and not April 2020 to March 2021 due to the effects of COVID-19 in that year
- these disposals resulted in £44.9 million tax due. This is an increase of 21% when compared with April 2019 to March 2020
- fines material accounted for 43% of the weight of waste disposed at the lower rate of tax
- the 5 landfill site operators paying the most tax accounted for 86% of the total tax due

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

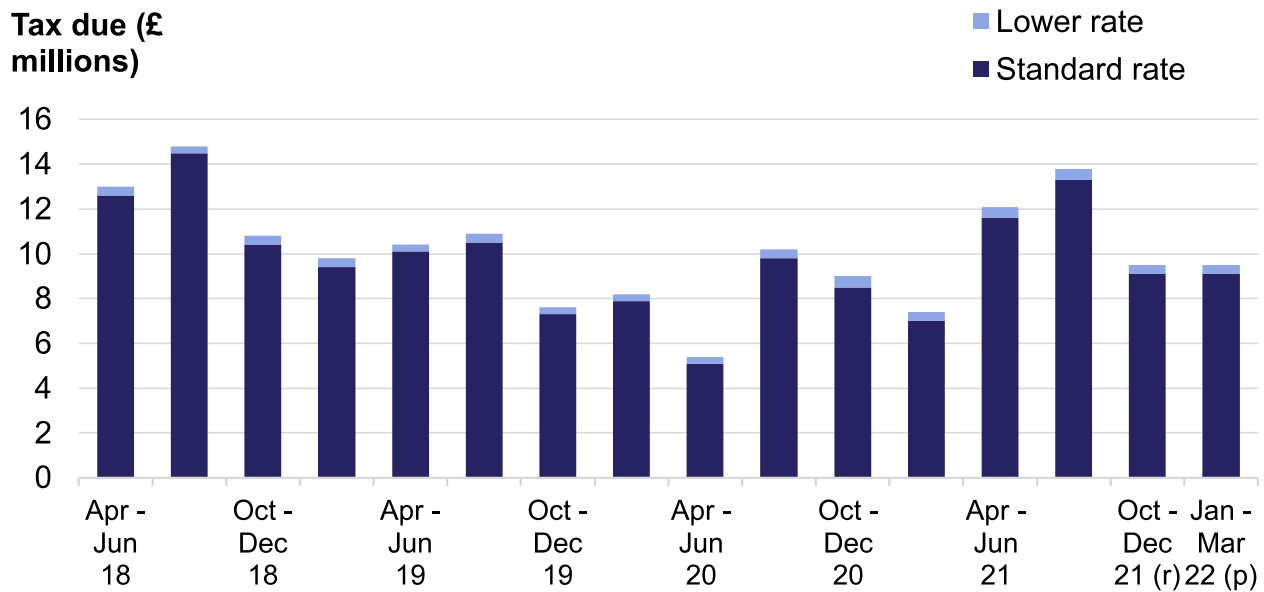


<sup>1</sup> This includes weight of water removed from disposed waste, which is zero rated, and the weight of all waste which is subject to any LDT relief.

(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

### National Statistics designation

On 16 February 2022, the Office for Statistics Regulation (OSR) designated all WRA statistics to be National Statistics. This means OSR assessed that WRA statistics:

- fully comply with the Code of Practice for Statistics
- meet the highest standards of trustworthiness, quality and value

### 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.

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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

## Value of LDT statistics

LDT statistics are a valuable source of data on the amount of waste going into landfill. LDT has an important role in the Welsh Government plan to **achieve net zero emissions**.

Forecasting LDT revenues for Wales in future is an important use of LDT statistics. The Office for Budget Responsibility produce LDT forecasts to coincide with Welsh Government and UK Government budgets.

## 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

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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.

## Pre-release access to our statistics

We publish the **list of posts which have pre-release access** to our statistics, including for LDT.

## 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:

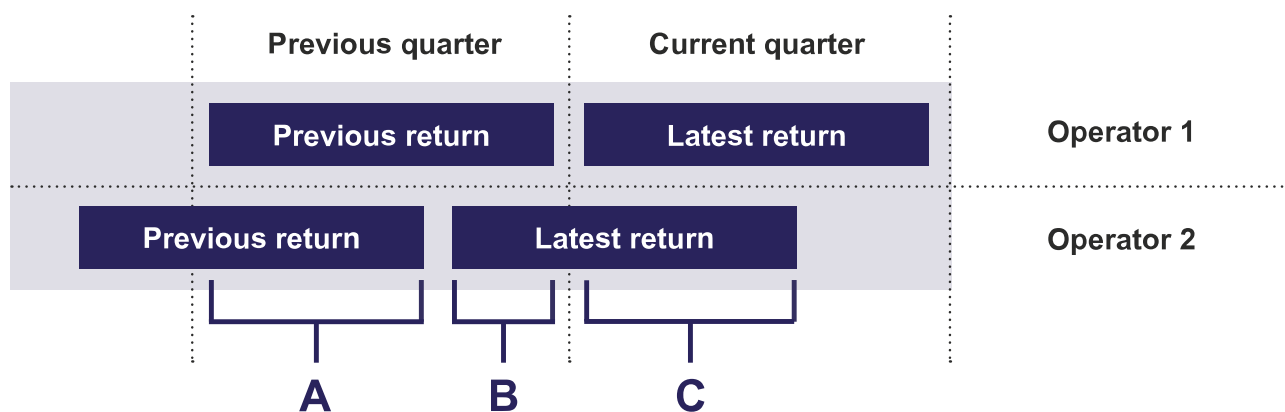
- operator 1 has a standard accounting period
- operator 2 has agreed a different accounting period with the WRA. The start

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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

In our [key quality information](#), we describe how we introduced a new tax return from April 2021. In the new return, landfill site operators record any **relieved** waste and any **water discounts** in separate parts of the return. In this release, we combine these two categories to present a 'relieved or discounted' category.

In the previous tax return, landfill site operators would initially record relieved waste as lower rate waste then subtract it off in a later part of their return. However, our previous releases would report relieved waste within the 'relieved or discounted' category but not as part of the lower rate category, so this has not led to a change in the presentation of data over time.



## 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 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 2022-23.

|         | Standard rate    | Lower rate      | Unauthorised disposals rate (not in Tables 1a and 1b) |
|---------|------------------|-----------------|-------------------------------------------------------|
| 2018-19 | £88.95 per tonne | £2.80 per tonne | £133.45 per tonne                                     |
| 2019-20 | £91.35 per tonne | £2.90 per tonne | £137.00 per tonne                                     |
| 2020-21 | £94.15 per tonne | £3.00 per tonne | £141.20 per tonne                                     |
| 2021-22 | £96.70 per tonne | £3.10 per tonne | £145.05 per tonne                                     |
| 2022-23 | £98.60 per tonne | £3.15 per tonne | £147.90 per tonne                                     |

There are **17** authorised landfill site operators covering **20** sites



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Welsh Revenue Authority

## Table 1a: Weight of waste disposed to landfill <sup>[1]</sup> <sup>[5]</sup>

### Disposed weight ('000 tonnes) <sup>[2]</sup>

|                    | Relieved or discounted <sup>[3]</sup><br>[r] | Lower rate<br>[r] | Standard rate<br>[r] | Total <sup>[4]</sup><br>[r] |
|--------------------|----------------------------------------------|-------------------|----------------------|-----------------------------|
| <b>2019-20</b>     | <b>112</b>                                   | <b>458</b>        | <b>393</b>           | <b>962</b>                  |
| <b>Apr-Jun</b>     | 24                                           | 113               | 110                  | <b>248</b>                  |
| <b>Jul-Sep</b>     | 15                                           | 146               | 116                  | <b>278</b>                  |
| <b>Oct-Dec</b>     | 25                                           | 102               | 80                   | <b>206</b>                  |
| <b>Jan-Mar</b>     | 47                                           | 96                | 87                   | <b>230</b>                  |
| <b>2020-21</b>     | <b>122</b>                                   | <b>543</b>        | <b>323</b>           | <b>988</b>                  |
| <b>Apr-Jun</b>     | 43                                           | 91                | 54                   | <b>188</b>                  |
| <b>Jul-Sep</b>     | 35                                           | 146               | 104                  | <b>285</b>                  |
| <b>Oct-Dec</b>     | 24                                           | 170               | 90                   | <b>284</b>                  |
| <b>Jan-Mar</b>     | 20                                           | 137               | 74                   | <b>231</b>                  |
| <b>2021-22 (p)</b> | <b>119</b>                                   | <b>599</b>        | <b>446</b>           | <b>1164</b>                 |
| <b>Apr-Jun</b>     | 29                                           | 174               | 120                  | <b>323</b>                  |
| <b>Jul-Sep</b>     | 53                                           | 154               | 138                  | <b>344</b>                  |

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|                        | Relieved or discounted <sup>[3]</sup><br>[r] | Lower rate<br>[r] | Standard rate<br>[r] | Total <sup>[4]</sup><br>[r] |
|------------------------|----------------------------------------------|-------------------|----------------------|-----------------------------|
| Oct-Dec <sup>(r)</sup> | 24                                           | 136               | 94                   | <b>254</b>                  |
| Jan-Mar <sup>(p)</sup> | 13                                           | 135               | 94                   | <b>242</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, as the LDT operations team are reviewing these amendments.

[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

In January to March 2022, there were 242 thousand tonnes of authorised disposals. This is 5% higher than the same period in 2020. We are comparing with 2020 and not 2021 due to the effects of coronavirus (COVID-19) in that

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year.

Within this total, there were 94 thousand tonnes of disposals at the standard rate. This is 8% higher than the same period in 2020. Feedback from landfill site operators suggests the following factors are involved:

- a return to the seasonal patterns of waste disposal that were observed before the COVID-19 pandemic began
- expanding waste streams from existing customers of landfill site operators
- new waste streams from new customers

It is unclear if the relatively high level of standard rate disposals in 2021-22 would be expected to continue into 2022-23. However, we have ensured the data we have received are internally consistent across each return. As tax has already been paid on these disposals, we have no reason to question the accuracy of the higher amounts.

The 135 thousand tonnes disposed at the lower rate was 40% higher than in January to March 2020. In our April to June 2021 release, we reported that recent increases in lower rate disposals was partly due to increased business in some landfill site operators. This trend has likely continued throughout 2021-22.

In January to March 2022, the 13 thousand tonnes of relieved and discounted disposals was the lowest quarterly value seen to date.

In April 2021 to March 2022, there were 1,164 thousand tonnes of authorised disposals. This is an increase of 21% when compared with April 2019 to March 2020.

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

### Tax due (£ millions) [2]

|                    | Lower rate<br>[r] | Standard rate<br>[r] | Total [3]<br>[r] | Relieved tax amount [4]<br>[r] |
|--------------------|-------------------|----------------------|------------------|--------------------------------|
| <b>2019-20</b>     | <b>1.3</b>        | <b>35.8</b>          | <b>37.2</b>      | <b>0.2</b>                     |
| <b>Apr-Jun</b>     | 0.3               | 10.1                 | <b>10.4</b>      | [c]                            |
| <b>Jul-Sep</b>     | 0.4               | 10.5                 | <b>10.9</b>      | [low]                          |
| <b>Oct-Dec</b>     | 0.3               | 7.3                  | <b>7.6</b>       | [low]                          |
| <b>Jan-Mar</b>     | 0.3               | 7.9                  | <b>8.2</b>       | 0.1                            |
| <b>2020-21</b>     | <b>1.6</b>        | <b>30.4</b>          | <b>32.0</b>      | <b>0.3</b>                     |
| <b>Apr-Jun</b>     | 0.3               | 5.1                  | <b>5.4</b>       | 0.1                            |
| <b>Jul-Sep</b>     | 0.4               | 9.8                  | <b>10.2</b>      | 0.1                            |
| <b>Oct-Dec</b>     | 0.5               | 8.5                  | <b>9.0</b>       | 0.1                            |
| <b>Jan-Mar</b>     | 0.4               | 7.0                  | <b>7.4</b>       | [c]                            |
| <b>2021-22 (p)</b> | <b>1.9</b>        | <b>43.1</b>          | <b>44.9</b>      | <b>0.3</b>                     |
| <b>Apr-Jun</b>     | 0.5               | 11.6                 | <b>12.1</b>      | 0.1                            |
| <b>Jul-Sep</b>     | 0.5               | 13.3                 | <b>13.8</b>      | 0.1                            |

|                        | Lower rate<br>[r] | Standard rate<br>[r] | Total [3]<br>[r] | Relieved tax amount [4]<br>[r] |
|------------------------|-------------------|----------------------|------------------|--------------------------------|
| Oct-Dec <sup>(r)</sup> | 0.4               | 9.1                  | 9.5              | [c]                            |
| Jan-Mar <sup>(p)</sup> | 0.4               | 9.1                  | 9.5              | [c]                            |

**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, as the LDT operations team are reviewing these amendments.

[p] The values are provisional and will be revised in a future publication.

[r] The values have been revised in this publication.

[c] Suppressed to protect the confidentiality of individual taxpayers.

[low] Represents a value which rounds to 0, but is not 0.

## Commentary on Table 1b

Disposals in January to March 2022 resulted in £9.5 million of tax due. This is an increase of 16% from the same period in 2020. This was largely driven by:

- increases in the weight of standard rate disposals, described in the commentary on Table 1a
- annual increases in the tax rates

Disposals for April 2021 to March 2022 resulted in £44.9 million of tax due. This is an increase of around 21% when compared with April 2019 to March 2020.

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 is possible, and the impact of coronavirus (COVID-19) is now an added complication.

For January to March 2022, the 5 landfill site operators paying the most tax accounted for 84% 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 2021 to March 2022 was 86%.

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



## Table 1c: Weight of lower rate waste disposed to landfill, by type of waste <sup>[1]</sup>

### Disposed weight ('000 tonnes) <sup>[2]</sup>

|                                    | Fines material <sup>[3]</sup> | Soil and stones <sup>[4]</sup> | Concrete, bricks, tiles and ceramics <sup>[4]</sup> | Other lower rate <sup>[4]</sup> | Total lower rate <sup>[5]</sup> |
|------------------------------------|-------------------------------|--------------------------------|-----------------------------------------------------|---------------------------------|---------------------------------|
| <b>2021-22 <sup>[p]</sup></b>      | <b>255</b>                    | <b>233</b>                     | <b>68</b>                                           | <b>43</b>                       | <b>599</b>                      |
| <b>Apr - Jun 21</b>                | 83                            | 65                             | 21                                                  | 5                               | <b>174</b>                      |
| <b>Jul - Sep 21</b>                | 64                            | 61                             | 17                                                  | 12                              | <b>154</b>                      |
| <b>Oct - Dec 21</b>                | 59                            | 50                             | 17                                                  | 9                               | <b>136</b>                      |
| <b>Jan - Mar 22 <sup>[p]</sup></b> | 49                            | 56                             | 13                                                  | 17                              | <b>135</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] Fines are particles of material produced by a mechanical waste treatment process. Landfill site operators must ensure certain criteria are met for the material to be treated as qualifying fines at the lower rate of tax. Please see the glossary for further information.

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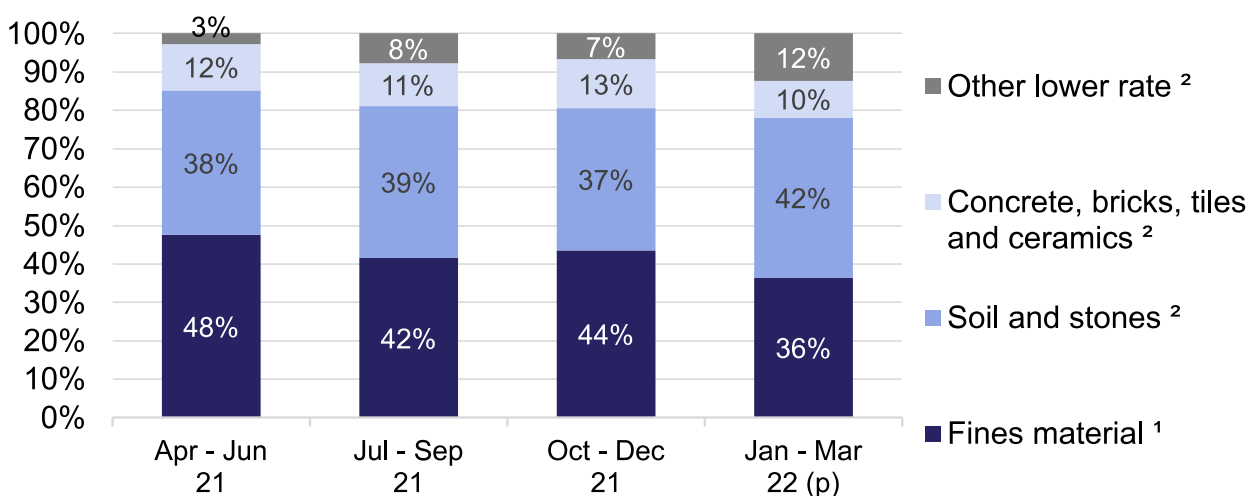
[4] Data for these categories represents non-qualifying fines material, grouped by List of Waste (LoW) code. The groupings used for these three categories is presented in our glossary page.

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

[p] The values are provisional and will be revised in a future publication.

### Chart 1c: Weight of lower rate waste disposed to landfill, by type of waste and quarter

% of all lower rate waste disposed of



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

<sup>1</sup> Fines are particles of material produced by a mechanical waste treatment process. Landfill site operators must ensure certain criteria are met for the material to be treated as qualifying fines at the lower rate of tax. Please see the glossary for further information.

<sup>2</sup> Data for these categories represents non-qualifying fines material, grouped by List of Waste (LoW) code. The groupings used for these three categories is presented in our glossary page.

## Commentary on Table 1c and Chart 1c

The new table and chart above present the **breakdown of lower rate weight** into qualifying fines material, with non-qualifying fines material grouped into three categories by List of Waste (LoW) code.

Chart 1c shows the percentage of lower rate waste accounted for by fines material varied from 48% in April to June 2021, to 36% in January to March 2022. The percentage of lower rate waste accounted for by soils and stones varied from 37% in October to December 2021, to 42% in January to March 2022. With one year of data so far, it is unclear if there will be any seasonal patterns in this percentage. We will continue to monitor this in future releases.

In April 2021 to March 2022, fines material accounted for 43% of the weight of waste disposed at the lower rate of tax. The corresponding percentage for soils and stones was 39%.

We welcome user feedback on this new analysis and how you might use this data. Please see our contact details at the end of this release.

## **Potential analysis of the ‘relieved and discounted’ category**

In summer 2020, we last considered whether it would be possible to publish a breakdown of the ‘relieved and discounted’ category. For this release, we have considered again whether we can publish a breakdown of data into water discounts and the four individual reliefs. While there were five or more operators in some of these categories, one or two operators are particularly dominant in the data. Publishing any breakdown would lead to a risk of accidentally revealing data for individual taxpayers.

We have concluded that the issue of dominance in the data is unlikely to change in future. We will review again in several years’ time to check whether we can safely publish a breakdown of these data.

## **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 <sup>[1]</sup>**

|                    | 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                                |
| <b>2020-21</b>     | <b>33.9</b>                        |
| Apr-Jun            | 2.5                                |
| Jul-Sep            | 9.9                                |
| Oct-Dec            | 11.6                               |
| Jan-Mar            | 10.0                               |
| <b>2021-22 (p)</b> | <b>43.3</b>                        |
| Apr-Jun            | 7.7                                |
| Jul-Sep            | 12.2                               |
| Oct-Dec            | 13.4                               |
| Jan-Mar            | 10.0                               |

**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.

[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 2

In January to March 2022, we received £10.0 million of LDT payments. This is 41% higher than the same period in 2020. As in earlier tables, we are comparing against 2020 and not 2021 due to the effects of coronavirus (COVID-19) that year.

In April 2021 to March 2022, we received £43.3 million of LDT payments. This is 16% higher than in April 2019 to March 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.

Please note that Table 2 will:

- include very small amounts of penalties and interest paid relating to LDT
- exclude any amounts of unpaid LDT. We manage any instances through our debt management processes

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## Amendments to LDT returns

Table 3 below is new within this release. In March 2022, we first published this data as an ad-hoc request. We will publish this data in our quarterly releases in future.

Table 3 contains details of changes to tax due which took place in a different financial year to the disposal of the related waste. Changes like this will occur following the outcome of [enquiries into tax returns](#) and the related waste flows, which could take a year or more to conclude. In these cases, the recording of the tax change will usually occur after the accounts for the disposal financial year have been closed, with the amounts being transferred to the financial period that is open at the time.

This table highlights the amounts of tax due where there is a mismatch between disposal and accounting years and allows the user to adjust the data shown in Table 1b to more closely reflect the amounts recorded in the WRA financial accounts.

Users should note it is possible for Table 3 to present negative values in future, which would represent tax amounts amended downwards. It is also possible for Table 3 values to be revised downwards in future. This would be possible if, for example, appeals against tax decisions are successful.

### Table 3: Amendments to Landfill Disposals Tax due, by financial year the waste was disposed and financial year in which the tax change was accounted for <sup>[1]</sup>

| Financial year the waste was disposed | Financial year in which the change in tax due was accounted for | Change in tax due (£ millions) <sup>[2]</sup> |
|---------------------------------------|-----------------------------------------------------------------|-----------------------------------------------|
| 2018 to 2019                          | 2019 to 2020                                                    | [low]                                         |
| 2018 to 2019                          | 2020 to 2021                                                    | 0.2                                           |

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| Financial year the waste was disposed | Financial year in which the change in tax due was accounted for | Change in tax due (£ millions) <sup>[2]</sup> |
|---------------------------------------|-----------------------------------------------------------------|-----------------------------------------------|
| 2018 to 2019                          | 2021 to 2022 or later <sup>[3]</sup>                            | 3.5                                           |
| 2019 to 2020                          | 2020 to 2021                                                    | [low]                                         |
| 2019 to 2020                          | 2021 to 2022 or later <sup>[3]</sup>                            | 0.1                                           |
| 2020 to 2021                          | 2021 to 2022 or later <sup>[3]</sup>                            | 0.1                                           |

## Amendments to Landfill Disposals Tax due, by financial year the waste was disposed and financial year in which the tax change was accounted for (MS Excel)

### 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] It is not yet possible to identify if revenues will be included against 2021-22 specifically, as the WRA financial accounts for that year have not yet been closed.

[low] Represents a value which rounds to 0, but is not 0.

## Links to key quality information and glossary pages

The [key quality information](#) page describes how our Landfill Disposals 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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**Email:** [data@wra.gov.wales](mailto:data@wra.gov.wales)

**Media**

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