



Llywodraeth Cymru  
Welsh Government

STATISTICS, DOCUMENT

# Landfill Disposals Tax statistics: July to September 2023

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.

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# Introduction

Landfill Disposals Tax (LDT) is a tax on waste disposed to landfill, charged by weight, and landfill site operators pay the tax. There are 17 **authorised landfill site operators** covering 20 sites. The intention of the tax is to reduce the amount of waste going into landfill and encourage less harmful methods of waste management such as recycling and incineration.

The Welsh Government has set **tax rates** that match those in the rest of the UK for the financial years 2018-19 to 2023-24.

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.

The **glossary** defines relevant terms used in this release. Our **key quality information** describes how LDT statistics satisfy the Code of Practice for Statistics.

Our **statistical output policy** explains the policies and procedures we have in place for publishing official statistics. We also publish the **list of posts** which have pre-release access to our statistics, including for LDT.

## Main points

All analysis in this release excludes **unauthorised disposals**. The WRA has

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collected a very small amount of tax relating to unauthorised disposals. Due to the small number of tax cases concluded to date, it is not yet possible to publish any statistics relating to unauthorised disposals. We will keep our approach to publishing unauthorised disposals statistics under review in future releases.

For waste disposed to landfill in the period July to September 2023:

- There were 273 thousand tonnes of authorised disposals. This is a 20% decrease compared with the same period in 2022. Decreases were seen for each of disposals for standard rate, lower rate and relieved or discounted disposals, with the largest decrease being seen in standard rate disposals.
- These disposals resulted in £7.8 million of tax due. This is 36% lower than the tax due for the same period in 2022. Possible reasons for this trend include:
  - effects of environmental policy in encouraging less harmful methods of waste management such as recycling and incineration
  - variability in the volume of disposals at particular sites where the landfill cells are full or nearly full, and some landfill sites nearing end-of-life
- There is evidence of a seasonal pattern in the data. Shorter days in winter months are potentially a factor in the level of disposals.
- Fines material accounted for 49% of the weight of waste disposed at the lower rate, the largest quarterly figure seen to date. Soils and stones accounted for 21%, the smallest quarterly figure seen to date. It is unclear if a seasonal pattern will emerge in this data, and we will continue to monitor this in future.
- 5 landfill site operators accounted for 84% of the total tax due.

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## Statistician's comment

Adam Al-Nuaimi, Head of Data Analysis in the WRA, commented on these statistics:

“ The Landfill Disposals Tax due for July to September 2023 fell by over a third from the same period in 2022, mainly due to a large fall in standard rate disposals.

“ The overall weight of waste disposed fell by a fifth from a year earlier, with falls seen for each of disposals at the standard rate, at the lower rate, and relieved or discounted disposals.

“ It remains to be seen if these emerging trends will continue. ”

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## Analysis

All analysis in this release excludes **unauthorised disposals**. The WRA has collected a very small amount of tax relating to unauthorised disposals. Due to the small number of tax cases concluded to date, it is not yet possible to publish any statistics relating to unauthorised disposals. We will keep our approach to publishing unauthorised disposals statistics under review in future releases.

The analysis in this release includes some statistical corrections that have been applied. The reasons why we make statistical corrections include:

- where we know that information on a tax return is incorrect and we are awaiting a taxpayer amendment to be submitted to us

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- where a taxpayer amendment is being reviewed by the LDT operations team for its validity, we may make statistical corrections to undo the effect of the amendment within our statistics

Table 1 below shows percentage changes for the latest quarter against the same period a year earlier. Some percentage changes are large as they are based on small numbers, therefore we advise caution on interpreting any large percentage changes shown.

### Table 1: Weight of waste disposed to landfill, tax due, and percentage change from previous value a year earlier

	Jul to Sep 2022	Jul to Sep 2023 [provisional]	% change
<b>Disposed weight [thousand tonnes]</b>			
Standard rate	119	72	-40%
Lower rate, of which:	157	144	-8%
Fines material [note 1]	63	70	11%
Soil and stones [note 2]	50	30	-40%
Concrete, bricks, tiles and ceramics [note 2]	22	18	-18%
Other lower rate [note 2]	22	26	16%

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	Jul to Sep 2022	Jul to Sep 2023 [provisional]	% change
Relieved or discounted [note 3]	65	58	-11%
<b>Total</b>	<b>341</b>	<b>273</b>	<b>-20%</b>
<b>Tax due [£ millions]</b>			
Standard rate	11.8	7.3	-38%
Lower rate	0.5	0.5	-5%
<b>Total</b>	<b>12.3</b>	<b>7.8</b>	<b>-36%</b>
Relieved tax amount [note 4]	0.2	0.2	-7%

## Table 2: Tax due on waste disposed to landfill, by financial year waste was disposed

### Tax due [£ millions]

	Lower rate	Standard rate	Total	Relieved tax amount [note 4]
<b>2018-19</b>	1.5	46.8	48.3	0.9
<b>2019-20</b>	1.3	35.8	37.2	0.2

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	Lower rate	Standard rate	Total	Relieved tax amount [note 4]
2020-21	1.6	30.4	32.0	0.3
2021-22	1.8	43.3	45.1	0.3
2022-23	1.8	40.4	42.1	0.7
2023-24 [to date] [p]	1.0	15.2	16.1	0.4

Source: [Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales](#)

[Note 1] 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 page for further information.

[Note 2] 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.

[Note 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.

[Note 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.

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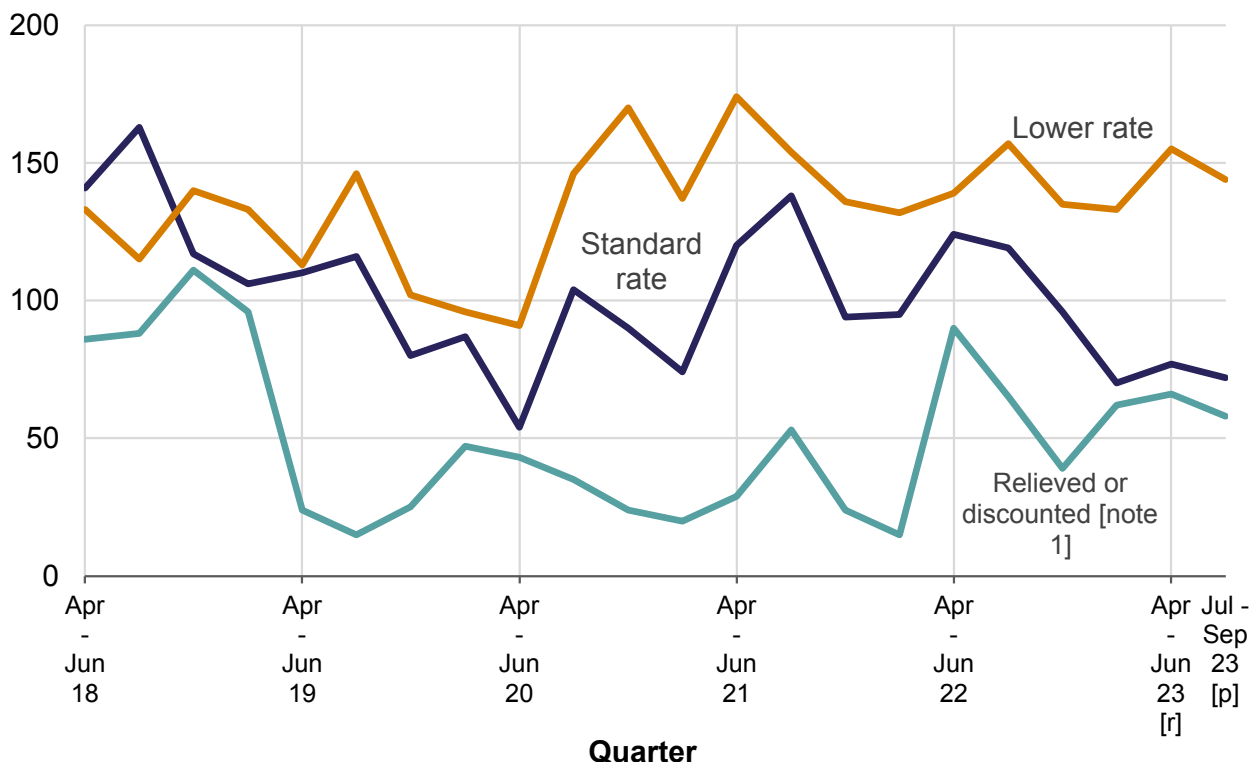
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**Figure 1: Weight of waste disposed to landfill, by tax rate and quarter**

Disposed weight  
[thousand tonnes]



Description of Figure 1: The line chart shows that since April 2018, seasonal variations have generally been seen in the quarterly weight of standard rate disposals, though with considerable falls in the latest three quarters compared with the same periods a year earlier. Lower rate disposals fluctuated, appearing to follow no set pattern, while relieved or discounted disposals were generally low in the previous three years before the generally higher numbers seen since April 2022.

Source: [Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales](#)

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[Note 1] 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 for July to September 2023 are provisional and will be revised in a future publication.

[r] The values for April to June 2023 have been revised in this publication.

Table 1 shows that in July to September 2023, there were 273 thousand tonnes of authorised disposals. This is 20% lower than the same period in 2022.

Within this total, there were 72 thousand tonnes of disposals at the standard rate, which is 40% lower than the same period a year earlier. This is the second lowest quarterly value seen to date, outside of 2020-21 which was heavily impacted by the coronavirus (COVID-19) pandemic.

Possible reasons for the considerable decrease from a year earlier include:

- effects of environmental policy in encouraging less harmful methods of waste management such as recycling and incineration
- variability in the volume of disposals at particular sites where landfill cells are full or nearly full, and some landfill sites nearing end-of-life

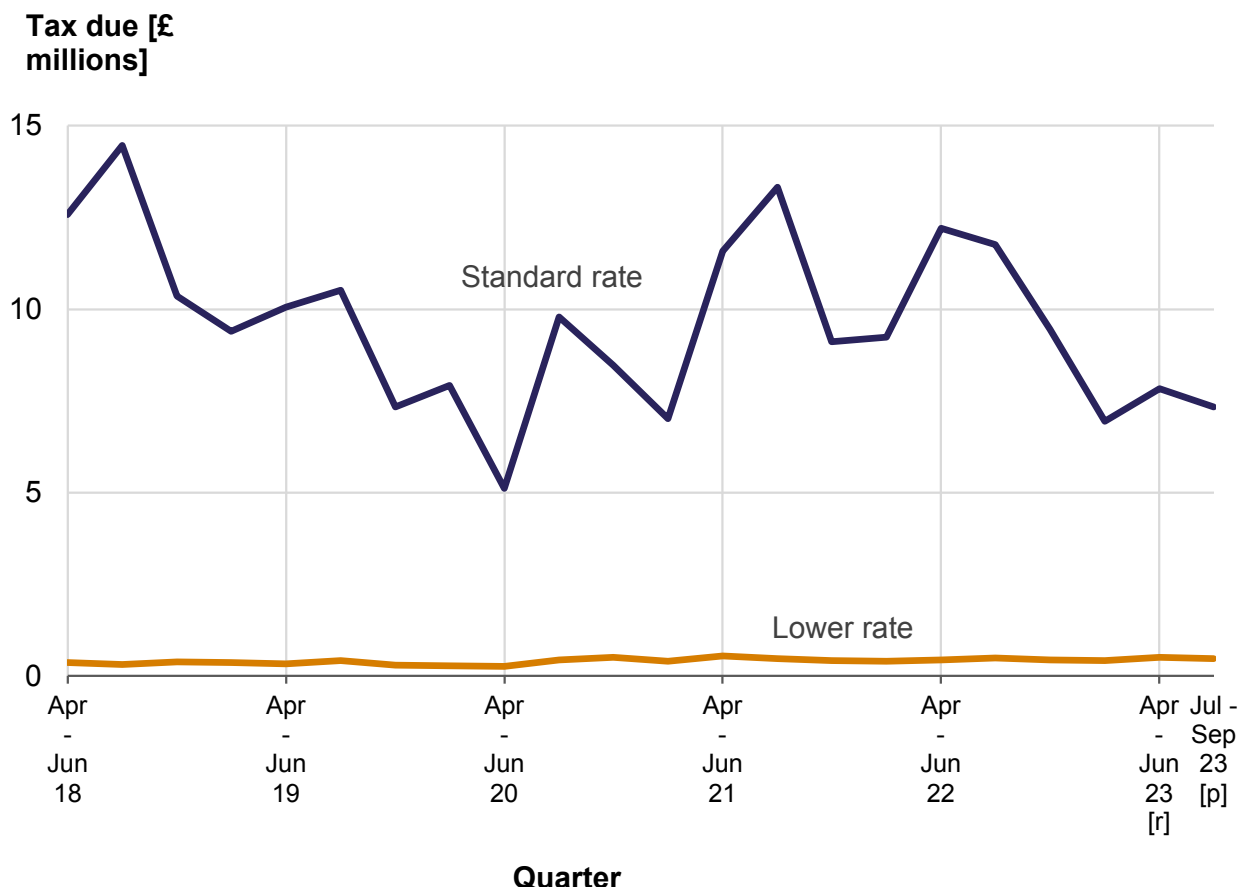
The LDT operations team continue to engage with landfill site operators to understand reasons for trends and to support future commentary.

The 144 thousand tonnes disposed at the lower rate was 8% lower than in July to September 2022. Commentary below Figures 3 and 4 analyses the categories within lower rate data contributing to this trend.

In July to September 2023, the 58 thousand tonnes of relieved or discounted disposals was lower than 65 thousand tonnes seen in the same quarter a year earlier but remaining higher than in each quarter of the three years from April 2019 to March 2022. The level of relieved or discounted waste has varied

greatly over time. It is not straightforward to determine whether the amounts of relieved or discounted waste will rise or fall in future.

**Figure 2: Tax due on waste disposed to landfill, by tax rate and quarter**



Description of Figure 2: The line chart shows that quarterly tax due from standard rate disposals followed a similar seasonal trend to the weight of disposals shown in the previous chart. The tax due from lower rate disposals ranged between £0.3 million and £0.5 million each quarter.

Source: [Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales](#)

[p] The values for July to September 2023 are provisional and will be revised in a future publication.

[r] The values for April to June 2023 have been revised in this publication.

Disposals in July to September 2023 resulted in £7.8 million of tax due. This is 36% lower than the same period in 2022. This trend was largely due to the 40% decrease in the weight of standard rate disposals over the same time period. The trends in weight of waste disposed and some possible reasons for this are described under Figure 1.

There is evidence of a seasonal pattern in the data, with shorter days in winter months potentially a factor in the level of disposals.

For July to September 2023, the 5 landfill site operators paying the most tax accounted for 84% of the total tax due. In quarters prior to this, the figure has varied between 80% and 90%.

The relieved tax amount is not shown on the chart but has ranged from very little up to £0.3 million each quarter. This value was £0.2 million in July to September 2023.

## Revisions to the weight of waste disposed and tax due for April to June 2023

As described in the [methods section of this release](#), our estimation processes result in provisional estimates for the latest quarter being routinely revised in the next edition of the statistical release. These revisions are often relatively small.

Compared with estimates published in our previous statistical release, we have revised the April to June 2023 data as follows:

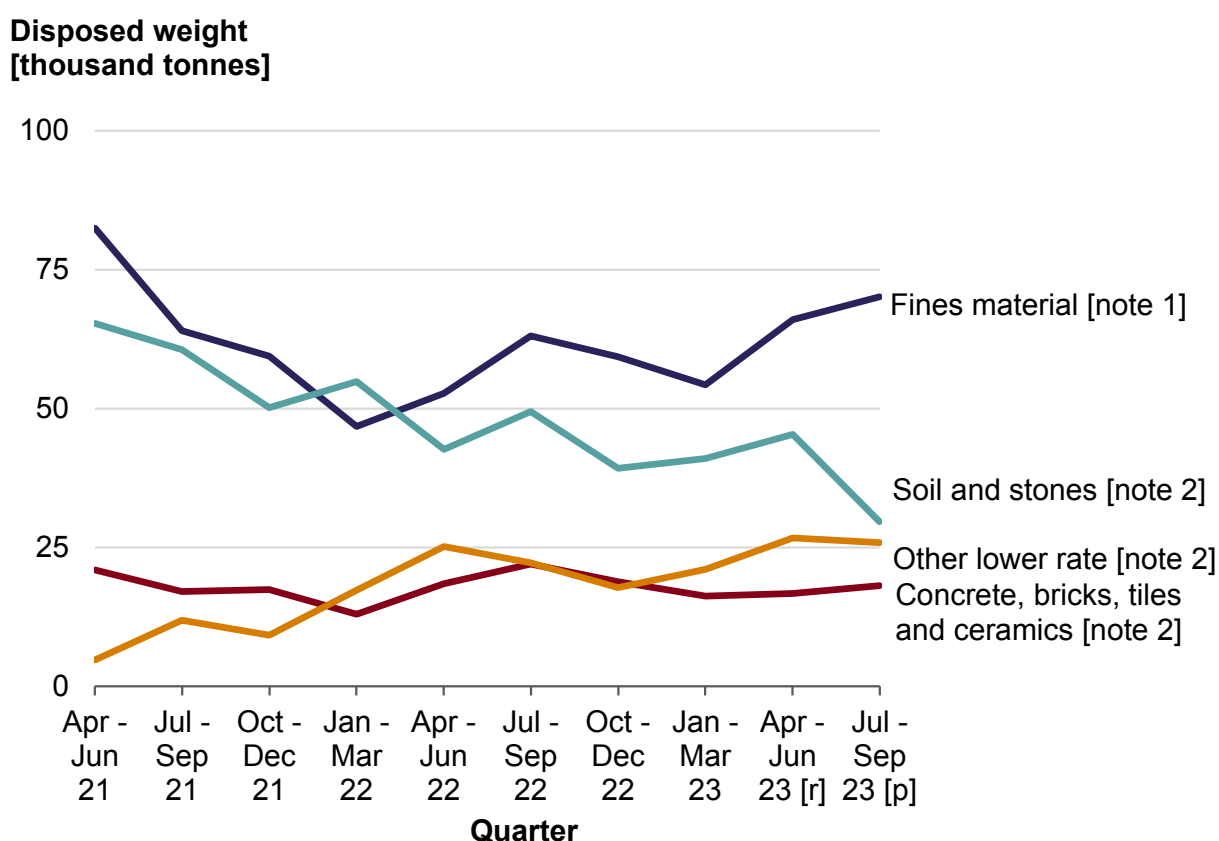
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- weight of waste disposed at the standard rate revised upwards from 76 thousand tonnes to 77 thousand tonnes
- weight of waste disposed at the lower rate revised downwards from 157 thousand tonnes to 155 thousand tonnes
- total tax due was unchanged at £8.3 million

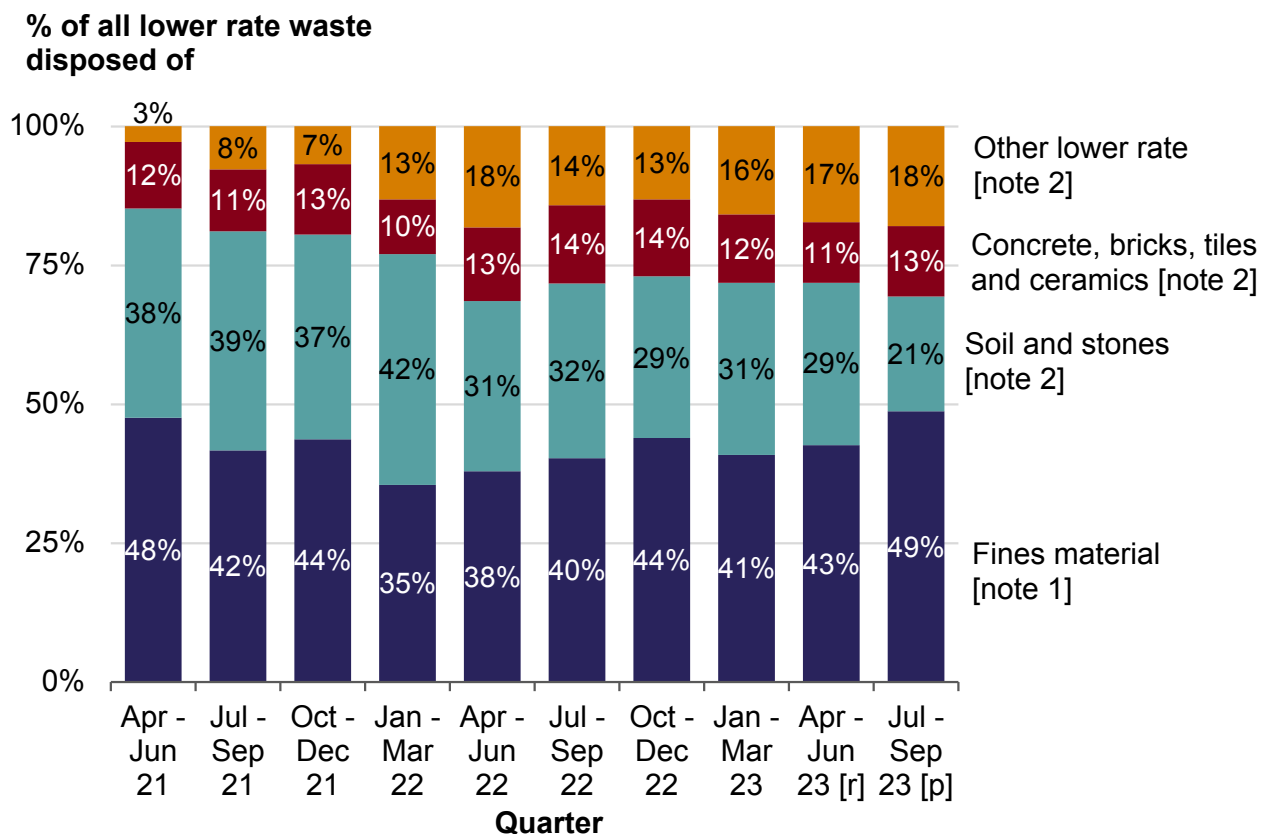
**Figure 3: Weight of lower rate waste disposed to landfill, by type of waste and quarter**



Description of Figure 3: The line chart shows that in July to September 2023, the disposed weight of fines material is higher than the same quarter a year earlier, and higher than all other quarters except April to June 2021. The weight disposed of soils and stones was considerably lower than in the same quarter a year earlier. The disposed weight of waste classified as ‘concrete, bricks, tiles

and ceramics' and 'other lower rate' was at a lower level than the two earlier categories mentioned.

**Figure 4: Percentage of lower rate disposals of each waste type, by quarter**



Description of Figure 4: The bar chart shows that in July to September 2023, the percentage of lower rate weight accounted for by fines material was the highest quarterly value seen to date, at nearly half. For soils and stones, the percentage was the lowest quarterly value seen to date, at just over a fifth.

Source: [Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales](#)

[Note 1] 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 page](#) for further information.

[Note 2] Data for these categories represents non-qualifying fines material, grouped by List of Waste (LoW) code. The groupings used for these three categories are presented in our [glossary page](#).

[p] The values for July to September 2023 are provisional and will be revised in a future publication.

[r] The values for April to June 2023 have been revised in this publication.

Table 1 earlier in the release showed that in July to September 2023, 70 thousand tonnes of fines material was disposed at the lower rate of tax. This is 11% higher than the same period a year earlier. For the weight of soils and stones disposed at the lower rate of tax, there was a 40% decrease from the same quarter a year earlier, to 30 thousand tonnes.

Figure 4 shows that since April 2021, the quarterly percentage of lower rate waste accounted for by fines material varied between 35% and 49%. The lowest and highest values were seen in January to March 2022 and this quarter, July to September 2023, respectively.

Since April 2021, the quarterly percentage of lower rate waste accounted for by soils and stones varied from 21% to 42%. The lowest and highest values were seen this quarter, July to September 2023, and January to March 2022 respectively.

The percentage of lower rate disposals classified as 'other' rose from 3% in April to June 2021 to 18% in April to June 2022 and again in July to September 2023. This value varied from 13% to 18% in each of the last 7 quarters. In future

releases, we'll continue to review whether we can provide more detail on this category if the percentage rises.

With only several years of data so far, it is unclear if there will be any seasonal patterns in these percentages. We will continue to monitor this in future releases.

### **Table 3: Percentage of lower rate fines material received under each relevant List of Waste (LoW) code, April 2021 to September 2023**

<b>LoW code</b>	<b>Description</b>	<b>Percentage</b>
19 12 12	Other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11	80%
19 12 09	Minerals (for example sand, stones)	20%
17 05 04	Soil and stones other than those mentioned in 17 05 03	0%

We previously received a request to break down data for lower rate fines material by List of Waste code. We then began publishing this table in the October to December 2022 edition of this release. In the releases since, we have updated these approximate percentages to include data for the most recent quarter, which resulted in no change to the percentages. We will continue updating these percentages in a similar way in future.



## Receipts of LDT

We also publish quarterly receipts data for LDT on StatsWales. This data is based on the date the payment was received, sometimes referred to as 'on a cash basis'.

### Landfill Disposals Tax statistics on tax paid, on StatsWales

These data usually differ slightly from the data on tax due. This is because the figures 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. Generally, figures for cash receipts broadly align with the total due for the previous quarter. Cash receipt data will:

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

## Accounting adjustments made in a financial year different to that when the waste was disposed

In the spreadsheet published on the headline page, Table 3 contains details of adjustments made to reflect waste disposed in one year that was accounted for in a different year within the WRA financial accounts. This can happen when a taxpayer amendment to the disposals is notified by a landfill site operator. In some situations these amendments may be accepted, or lead to an **enquiry**, after which the amendment may be confirmed, rejected or reversed (if it had previously been accepted). All these scenarios might lead to accounting adjustments. The position may be further complicated by an **appeal to the tribunal** and a consequent further delay in accounting. Accounting adjustments

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may be made where there is uncertainty whether tax will eventually be due, ahead of the outcome of any appeal to the tribunal being determined.

In this edition of the release, we have updated the data in Table 3 of the spreadsheet to reflect how published statistics could be adjusted to match the 2022-23 WRA accounts.

**[Accounting adjustments made in a financial year different to that when the waste was disposed \(Open Document Spreadsheet, 14 KB\)](#)**

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## **Methods used in this release**

### **Estimates for operators with non-standard 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.

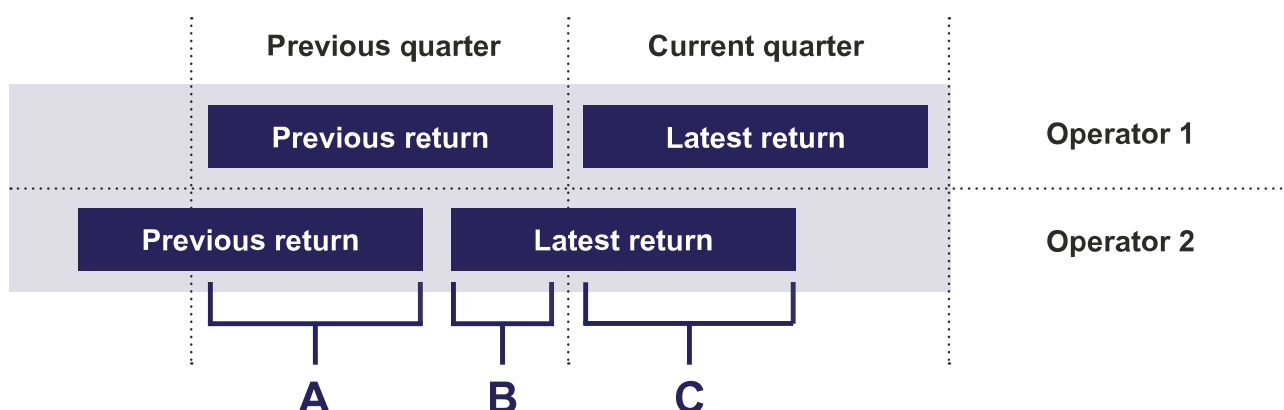
In the example shown below:

- 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.

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The diagram shows a timeline of the previous return and latest return for Operators 1 and 2. Letters A, B and C denote parts of the previous and latest return for Operator 2 and how these are used in the calculation.

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 [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

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led to a change in the presentation of data over time.

In our [quality information](#), we have added new information on the reasons for differences between data from LDT returns and Natural Resources Wales data collection on input and output waste at permitted waste sites. This is relevant for relieved waste.

## 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.

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# Contact details

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## Media

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**Email:** [news@wra.gov.wales](mailto:news@wra.gov.wales)

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