



Llywodraeth Cymru  
Welsh Government

STATISTICS

# Landfill Disposals Tax statistics: October to December 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:** 16 February 2023

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## Main points

For waste disposed to landfill in the period October to December 2022:

- there were 276 thousand tonnes of authorised disposals. This is an 8% increase compared with the same period in 2021. This was mainly driven by an increase in the level of relieved and discounted waste
- these disposals resulted in £10.1 million of tax due. This is 6% higher than the tax due for the same period in 2021
- 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 45% of the weight of waste disposed at the lower rate. Soils and stones accounted for 29%. It is unclear if a seasonal pattern will emerge in this 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.**

Table 1a 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.

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**Table 1a: Weight of waste disposed to landfill, tax due and % change from previous estimate a year earlier [note 1] [note 2]**

	Oct to Dec 2021	Oct to Dec 2022 [provisional]	% change
<b>Disposed weight [thousand tonnes]</b>			
Standard rate	94	98	4%
Lower rate, of which:	136	139	2%
Fines material [note 1]	59	62	5%
Soil and stones [note 2]	50	40	-20%
Concrete, bricks, tiles and ceramics [note 2]	17	17	-4%
Other lower rate [note 2]	9	20	115%
Relieved or discounted [note 3]	24	39	64%
<b>Total</b>	<b>254</b>	<b>276</b>	<b>8%</b>
<b>Tax due [£ millions]</b>			

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	Oct to Dec 2021	Oct to Dec 2022 [provisional]	% change
Standard rate	9.1	9.6	6%
Lower rate	0.4	0.4	4%
<b>Total</b>	<b>9.5</b>	<b>10.1</b>	<b>6%</b>
Relieved tax amount [note 4]	[c]	0.1	[c]

## Table 1b: Tax due on waste disposed to landfill [note 1] [note 2]

### 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
<b>2020-21</b>	1.6	30.4	32.0	0.3
<b>2021-22</b>	1.8	43.3	45.1	0.3
<b>2022-23 [to date]</b>	1.4	33.6	35.0	0.6

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Lower rate	Standard rate	Total	Relieved tax amount [note 4]
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[provisional]

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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 3 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.

[Note 5] We have made statistical corrections to the data in this table to exclude certain taxpayer amendments, where the validity of those amendments is being investigated.

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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 October to December 2022 was 6% higher than the same period in 2021, driven mainly by a small rise in the level of standard rate disposals. The overall weight of waste disposed rose by 8% from a year earlier, with relieved and discounted waste accounting for over half of the increase. ”

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## 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

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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

## 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**.

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## Quality information and glossary pages

Please see the separate glossary and quality information pages while reading this statistical release.

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

## 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. The initial estimates we make for operators with non-standard accounting periods are routinely revised in the following edition of the statistical release.

## Pre-release access to our statistics

We publish the [list of posts which have pre-release access](#) to our statistics, including for LDT.

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## Methods used in this release

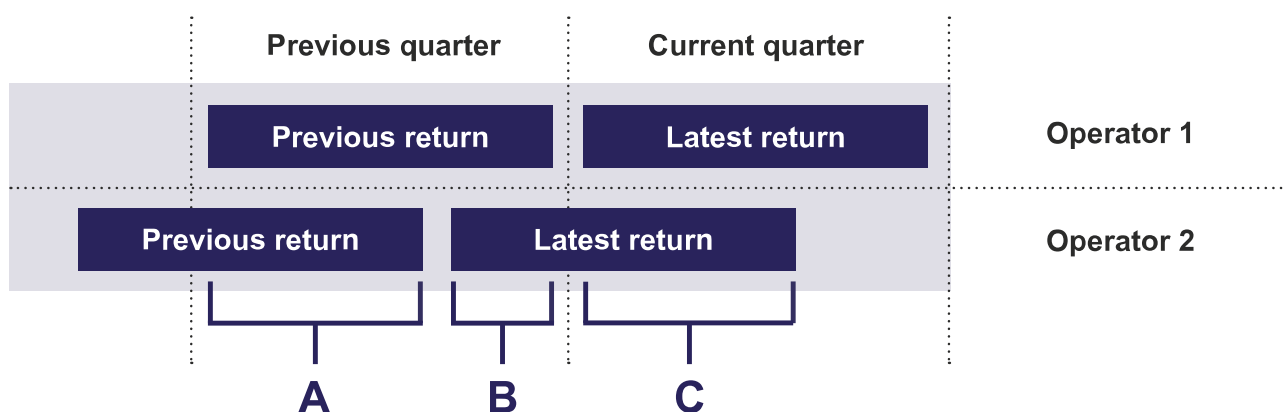
### Estimates for operators with non-standard accounting periods

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



The diagram shows a timeline of the previous return and latest return for

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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 2 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.

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.

## Unauthorised disposals

No data are yet available on **unauthorised disposals**. We will keep this under

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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.

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## Analysis

All analysis in this release excludes unauthorised disposals, as no data are yet available.

Also, all analysis in this release excludes a small number of amendments to tax

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returns which we have received. The LDT operations team are reviewing these amendments.

## Tax rates that apply, by financial year

### [Rate per tonne]

Financial year	Standard rate	Lower rate	Unauthorised disposals rate
2018-19	£88.95	£2.80	£133.45
2019-20	£91.35	£2.90	£137.00
2020-21	£94.15	£3.00	£141.20
2021-22	£96.70	£3.10	£145.05
2022-23	£98.60	£3.15	£147.90
2023-24	£102.10	£3.25	£153.15

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

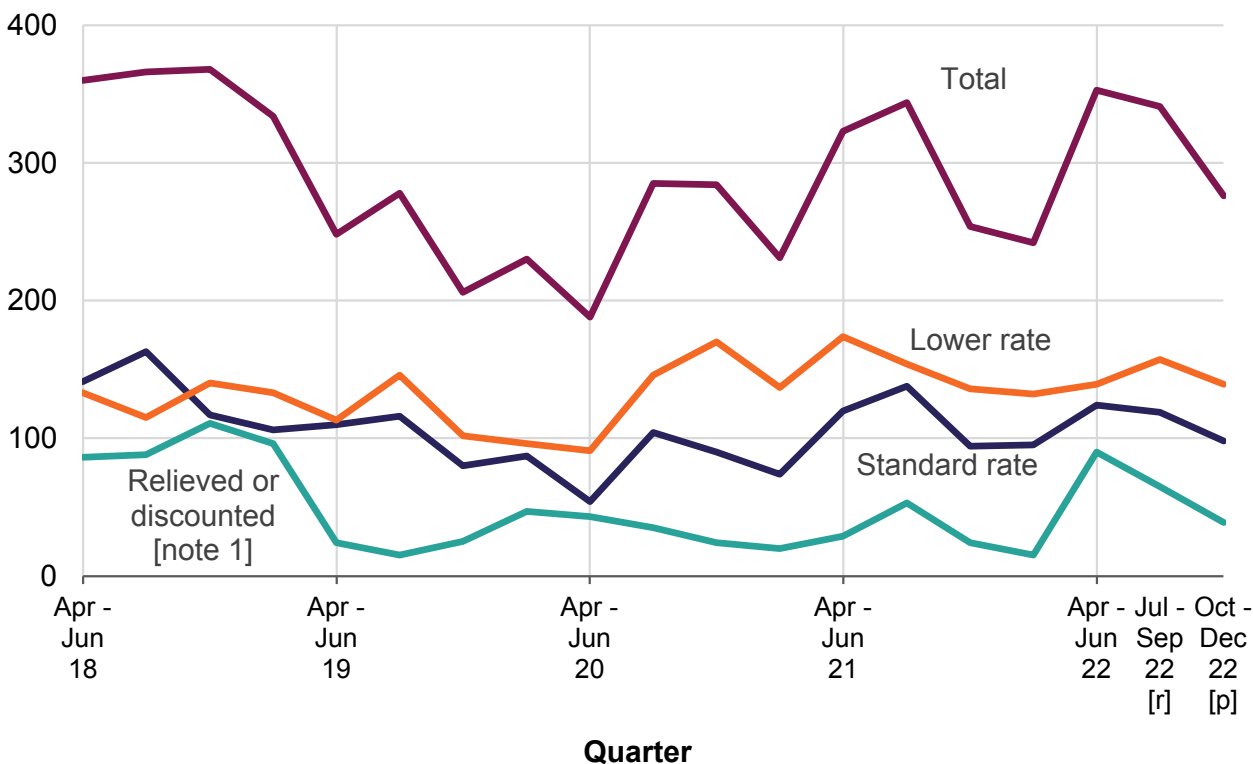
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**Figure 1a: Weight of waste disposed to landfill, by tax rate and quarter [note 2]**

Disposed weight  
[thousand tonnes]



The line chart shows that since April 2018, seasonal variations have generally been seen in the quarterly weight of standard rate disposals. Lower rate disposals fluctuated, while relieved and discounted disposals were generally low in the previous 3 years before the generally higher numbers seen in 2022-23 to date.

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.

[Note 2] We have made statistical corrections to the data in this table to exclude certain taxpayer amendments, where the validity of those amendments is being investigated.

[p] The values for October to December 2022 are provisional and will be revised in a future publication.

[r] The values for July to September 2022 have been revised in this publication.

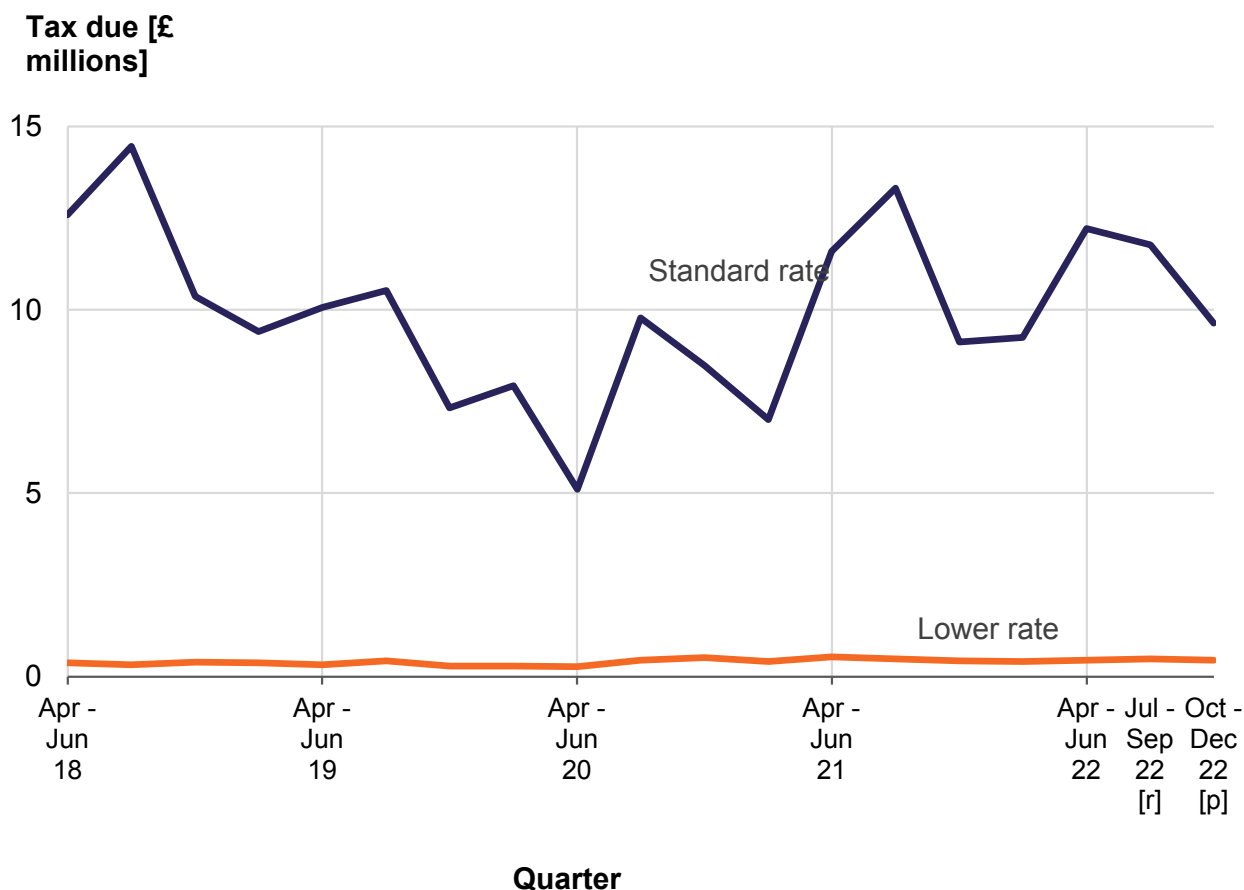
In October to December 2022, there were 276 thousand tonnes of authorised disposals. This is 8% higher than the same period in 2021.

Within this total, there were 98 thousand tonnes of disposals at the standard rate. This is 4% higher than the same period in 2021.

The 139 thousand tonnes disposed at the lower rate was 2% higher than in October to December 2021. Commentary below Chart 1c analyses the categories within lower rate data contributing to this trend.

In October to December 2022, the 39 thousand tonnes of relieved and discounted disposals was lower than the 2 previous quarters, but 64% higher than the same period a year earlier. The level of relieved and discounted waste has varied greatly over time. It is not possible to forecast whether the amounts of relieved and discounted waste will rise or fall in future.

**Figure 1b: Tax due on waste disposed to landfill, by tax rate and quarter [note 1]**



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](#)

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[Note 1] We have made statistical corrections to the data in this table to exclude certain taxpayer amendments, where the validity of those amendments is being investigated.

[p] The values for October to December 2022 are provisional and will be revised in a future publication.

[r] The values for July to September 2022 have been revised in this publication.

Disposals in October to December 2022 resulted in £10.1 million of tax due. This is 6% higher than the same period in 2021.

There is evidence of a seasonal pattern in the data, with shorter days in winter months potentially a factor in the level of disposals. 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 October to December 2022, 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 £0.1 million in October to December 2022.

## **Revisions to the weight of waste disposed and tax due for July to September 2022**

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.

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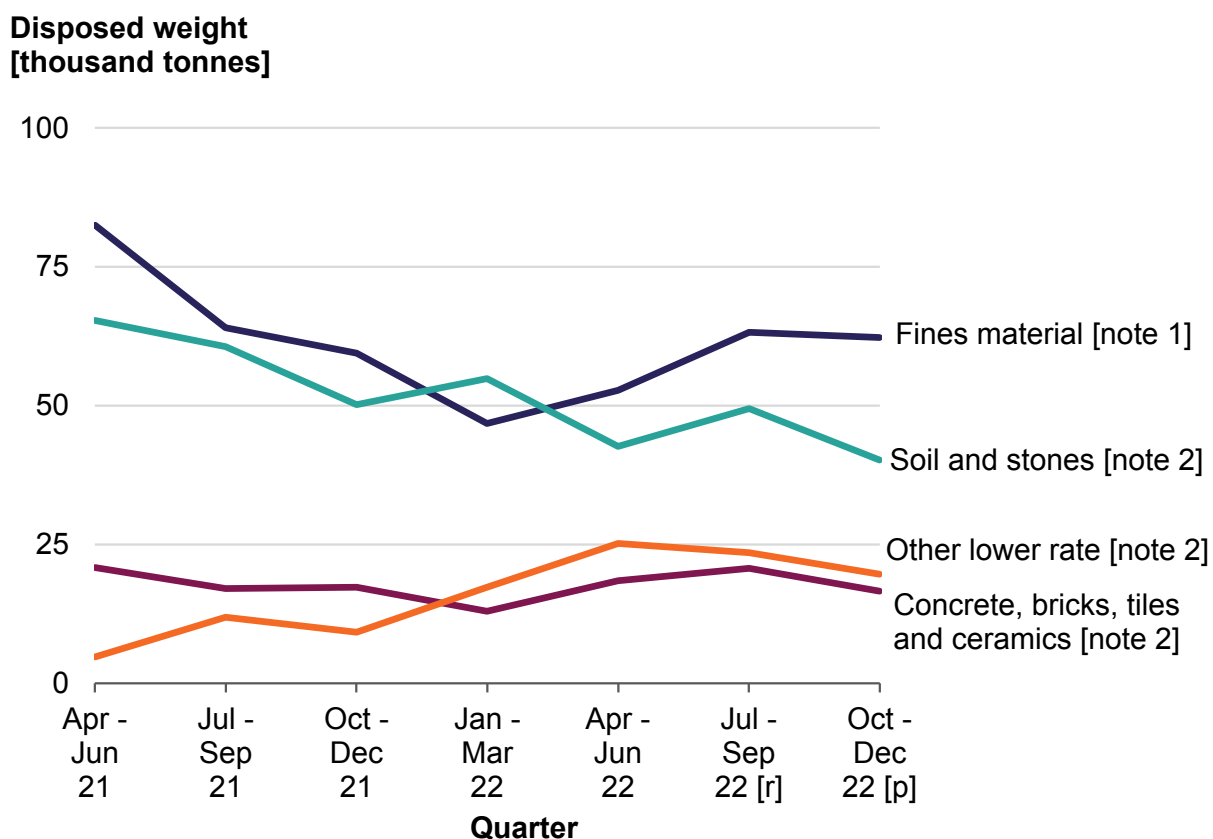
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Compared with estimates published in our previous statistical release, we have revised the July to September 2022 data as follows:

- weight of waste disposed at the standard rate revised downwards from 121 thousand tonnes to 119 thousand tonnes
- weight of waste disposed at the lower rate revised downwards from 161 thousand tonnes to 157 thousand tonnes
- total tax due revised downwards from £12.5 million to £12.3 million

**Figure 1c: Weight of lower rate waste disposed to landfill, by type of waste and quarter [note 3]**



The line chart shows that in October to December 2022, the disposed weight of

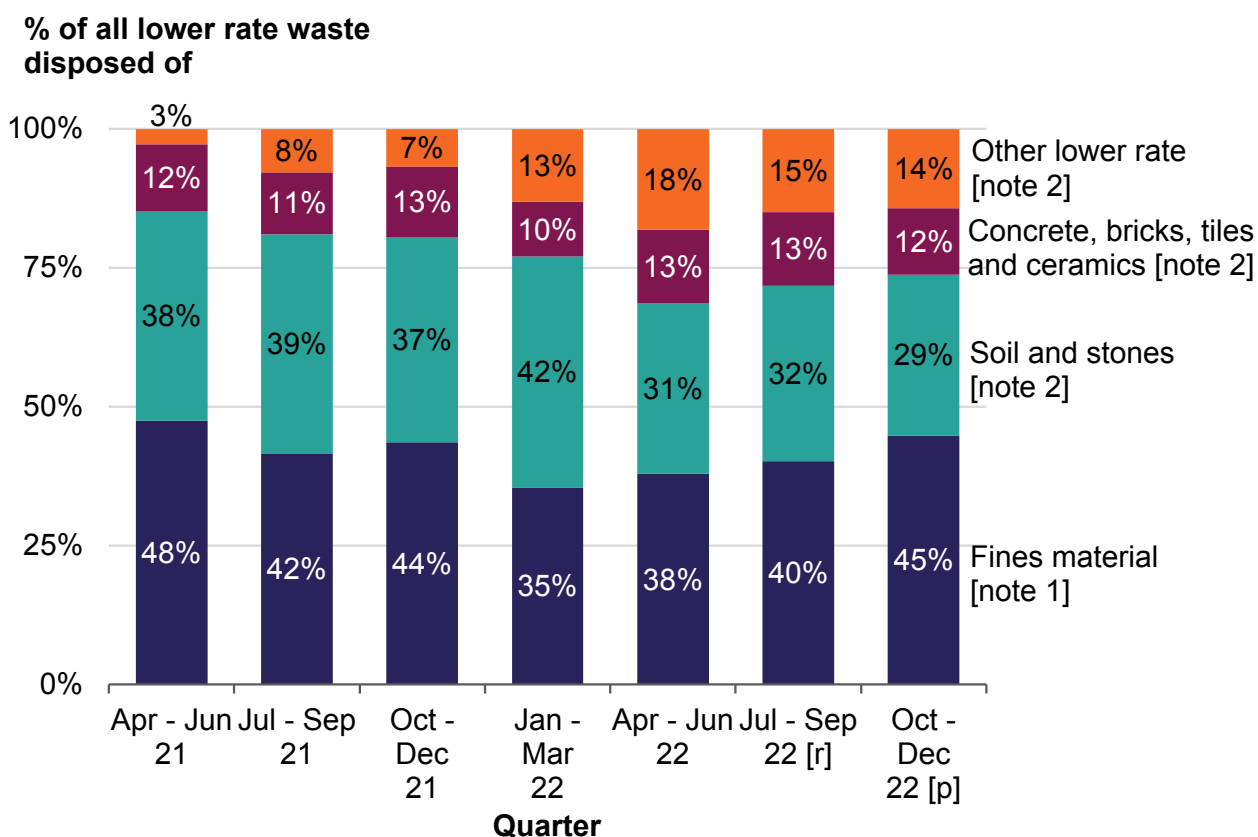
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finer material is similar to the same quarter a year earlier but lower than in April to June 2021. Since April to June 2021, the weight disposed of soils and stones fell in most quarters. The disposed weight of waste classified as 'concrete, bricks, tiles and ceramics' and 'other lower rate' was at a lower level than the 2 earlier categories mentioned.

**Figure 1d: Percentage of lower rate disposals of each waste type, by quarter [note 3]**



The bar chart shows that in October to December 2022, the percentage of lower rate weight accounted for by fines material was 1 percentage point higher than the same quarter a year earlier. For soils and stones, the value was 8 percentage points lower than the same quarter a year earlier.

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 3 categories are presented in our [glossary page](#).

[Note 3] We have made statistical corrections to the data in this table to exclude certain taxpayer amendments, where the validity of those amendments is being investigated.

[p] The values for October to December 2022 are provisional and will be revised in a future publication.

[r] The values for July to September 2022 have been revised in this publication.

Table 1a earlier in the release showed that in October to December 2022, 62 thousand tonnes of fines material was disposed at the lower rate of tax. This is 5% 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 20% decrease from the same quarter a year earlier, to 40 thousand tonnes.

Chart 1d shows that since April 2021, the quarterly percentage of lower rate waste accounted for by fines material varied between 35% and 48%. The lowest and highest values were seen in January to March 2022 and April to June 2021 respectively. The value in October to December 2022 was 45%.

Since April 2021, the quarterly percentage of lower rate waste accounted for by soils and stones varied from 29% to 42%. The lowest and highest values were

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seen in October to December 2022 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, before declining to 14% in October to December 2022.

With limited 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.

## Further breakdown of lower rate fines material by List of Waste code

We have received a request to break down data for lower rate fines material by List of Waste code. We have examined the underlying data assess whether we can publish any data on this while protecting taxpayer confidentiality. We have determined that we can publish the following approximate percentages.

### Table 1c: Percentage of lower rate fines material received under each relevant List of Waste (LoW) code, April 2021 to December 2022

LoW code	Description	Percentage
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	Minerals (for example sand, stones)	20%

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LoW code	Description	Percentage
09		
17 05 04	Soil and stones other than those mentioned in 17 05 03	0%

## Receipts of LDT

Chart 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'.

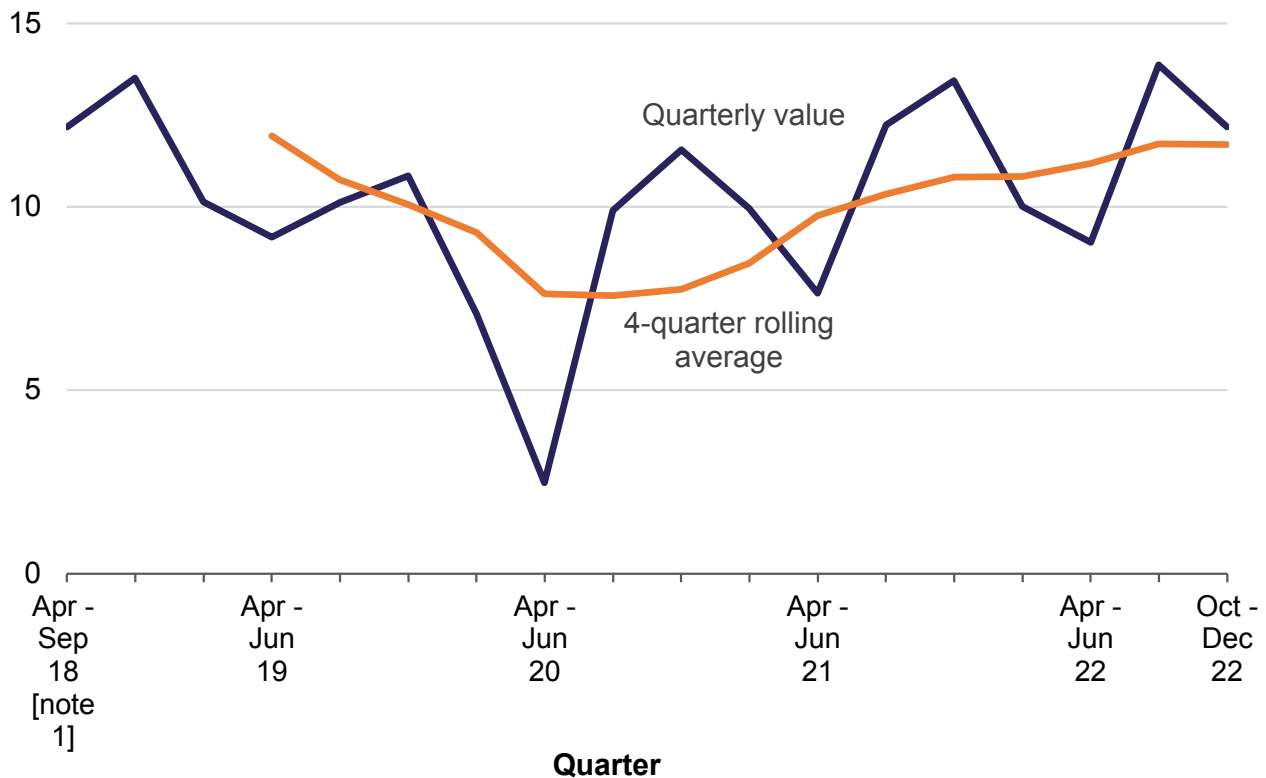
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**Figure 2: Landfill Disposals Tax (LDT) paid to the WRA, by quarter**

Value of LDT payments [£ millions]



The line chart shows that value of LDT payments have tended to peak in July to September or October to December each year before falling in January to March. There was a particularly low value in April to June 2020 due to impact of coronavirus (COVID-19) restrictions on the waste sector. The 4-quarter rolling average showed a gradual decrease for the first year of data presented in the chart before generally increasing from early 2020.

Source: [Landfill Disposals Tax statistics on tax paid, on StatsWales](#)

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[Note 1] Figures for April to June 2018 have been combined with figures for July to September 2018. This is due to the small number of landfill operators who had already submitted returns and paid before the end of June 2018 (most of them submitted and paid in July 2018).

In October to December 2022, we received £12.2 million of LDT payments. This is 9% lower than the same period in 2021.

In July to September and October to December, quarterly LDT receipts are generally above the 4-quarter rolling average. In April to June, receipts are generally lower than the 4-quarter rolling average. As described in previous releases, quarterly receipts in 2020-21 were affected by Time to Pay agreements put in place due to coronavirus (COVID-19).

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.

Chart 2 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

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in a different year within the WRA financial accounts. This situation can arise 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 which may lead to a tribunal and a consequent further delay in accounting. Accounting adjustments may be made where there is uncertainty whether tax will eventually be due, ahead of the outcome of any appeal or tribunal being determined.

The net position of these accounting adjustments is reflected in this Table 3. The user might choose to apply these adjustments to the annual amounts for total tax due in Table 1b in this release, if interested in figures on an accounting year basis. To do so, the user should begin with the disposal figure for a given year, subtract off any items from Table 3 with that same disposal year, then add in items where the accounting year is equal to the disposal year. This would allow a user to adjust the data in Table 1b in this release to more closely reflect the amounts recorded in the WRA financial accounts.

Users should note that Table 3 presents negative values for some rows. This represents tax amounts being de-recognised from the WRA financial accounts in a particular accounting year. It is also possible for values in the table to be revised downwards in future. This would be possible if, for example, appeals against tax decisions are successful.

In this edition of the release, we have made small revisions to some data items in the table relating to earlier accounting years. Through discussions with WRA finance colleagues, our understanding has improved regarding in which years revenue has been de-recognised from the financial accounts. This has allowed us to refine the estimates presented in this table.

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

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## Links to quality information and glossary pages

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

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## 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.

**Statistician: Dave Jones**

**Telephone:** 03000 254 729

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

Rydym yn croesawu galwadau a gohebiaeth yn Gymraeg / We welcome calls and correspondence in Welsh.

**Media**

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**Awdurdod Cyllid Cymru**  
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