



Llywodraeth Cymru
Welsh Government

STATISTICS

Landfill Disposals Tax statistics: January to March 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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Main points

All analysis in this release excludes unauthorised disposals. The WRA has, for the first time, 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 January to March 2023:

- there were 243 thousand tonnes of authorised disposals. This is a 1% increase compared with the same period in 2022. A large decrease in the weight of standard rate disposals and a modest decrease in lower rate disposals were offset by an increase in relieved or discounted disposals
- these disposals resulted in £7.2 million of tax due. This is the second lowest quarterly value seen to date and 26% lower than the tax due for the same period in 2022. The main reason for this was a large fall in the weight of standard rate disposals
- 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 38% of the weight of waste disposed at the lower rate. Soils and stones accounted for 32%. 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 81% 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 2022 to March 2023:

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- there were 1,207 thousand tonnes of authorised disposals. This is an increase of 4% when compared with April 2021 to March 2022. An increase in relieved and discounted disposals was partially offset by smaller falls in standard rate and lower rate disposals
- these disposals resulted in £42.0 million tax due. Despite the increase in weight of waste disposed, this is a decrease of 7% in tax due when compared with April 2021 to March 2022, due to a change in the type of disposals
- fines material accounted for 40% of the weight of waste disposed at the lower rate of tax
- the 5 landfill site operators paying the most tax accounted for 83% of the total tax due

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.

Table 1a: Weight of waste disposed to landfill, tax due, and percentage change from previous value a year earlier [note 5]

	Jan to Mar 2022	Jan to Mar 2023 [provisional]	% change
Disposed weight [thousand tonnes]			
Standard rate	95	69	-28%
Lower rate, of which:	132	127	-4%

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	Jan to Mar 2022	Jan to Mar 2023 [provisional]	% change
Fines material [note 1]	47	48	3%
Soil and stones [note 2]	55	40	-26%
Concrete, bricks, tiles and ceramics [note 2]	13	16	26%
Other lower rate [note 2]	17	22	28%
Relieved or discounted [note 3]	15	48	225%
Total	242	243	1%
Tax due [£ millions]			
Standard rate	9.2	6.8	-27%
Lower rate	0.4	0.4	-2%
Total	9.6	7.2	-26%
Relieved tax amount [note 4]	[c]	0.1	[c]

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Table 1b: Tax due on waste disposed to landfill, by financial year waste was disposed [note 5]

Tax due [£ millions]

	Lower rate	Standard rate	Total	Relieved tax amount [note 4]
2018-19	1.5	46.8	48.3	0.9
2019-20	1.3	35.8	37.2	0.2
2020-21	1.6	30.4	32.0	0.3
2021-22	1.8	43.3	45.1	0.3
2022-23 [provisional]	1.8	40.2	42.0	0.7

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.

[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 January to March 2023 was the second lowest quarterly value seen to date and 26% lower than the same period in 2022. The main reason for this was a fall in the level of standard rate disposals. The overall weight of waste disposed rose by 1% from a year earlier, with falls in standard rate and lower rate disposals offset by a rise in relieved and discounted disposals.

“ Separately to this, we can report for the first time that the WRA has collected a very small amount of tax relating to unauthorised disposals. Due to the small number of tax cases concluded so far, it's not yet possible to publish statistics on this element of the tax but we will continue to review this in future. ”

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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

Purpose of LDT and value of LDT statistics

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

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

The purpose of the tax is to:

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

There may be fluctuations and some seasonal effects but generally, it is expected that the weight of waste being disposed to landfill will reduce over time.

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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](#).

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.

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

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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:

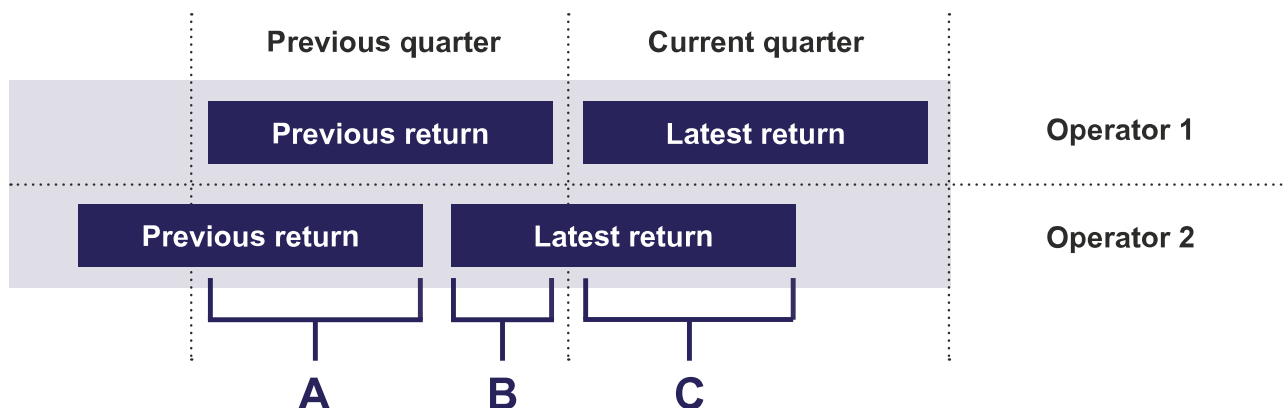
- Operator 1 has a standard accounting period
- Operator 2 has agreed a different accounting period with the WRA. The start

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and end points are different to our standard reporting quarters.



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.

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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 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. The WRA has, for the first time, 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.

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

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Financial year	Standard rate	Lower rate	Unauthorised disposals rate
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.

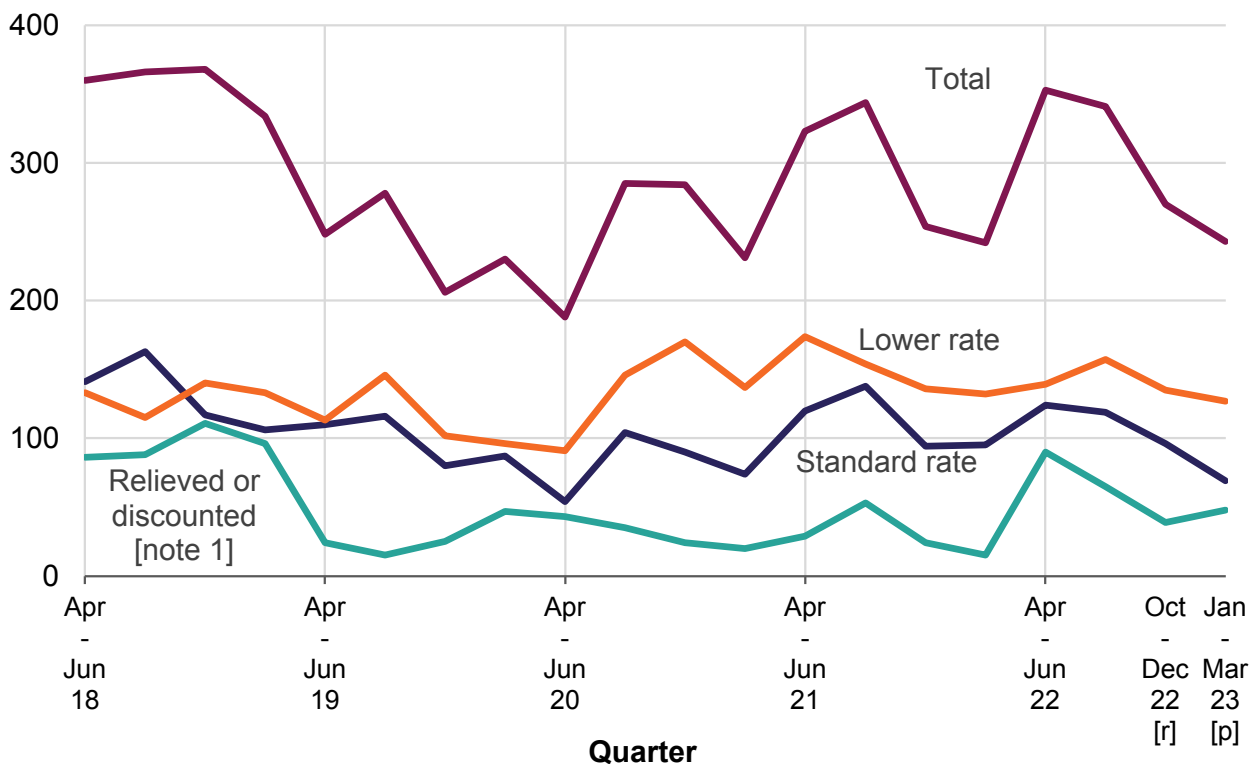
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Figure 1a: Weight of waste disposed to landfill, by tax rate and quarter [note 2]

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 three years before the generally higher numbers seen in 2022-23.

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

[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 chart to exclude certain taxpayer amendments, where the validity of those amendments is being investigated.

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

[r] The values for October to December 2022 have been revised in this publication.

In January to March 2023, there were 243 thousand tonnes of authorised disposals. This is 1% higher than the same period in 2022.

Within this total, there were 69 thousand tonnes of disposals at the standard rate, the second lowest quarterly value seen to date. This is 28% lower than the same period in 2022. The reasons for this relatively large decrease are not all known at this time. One possible factor is that some disposals which could have been made in 2020-21 were displaced to 2021-22 due to coronavirus (COVID-19) restrictions impacting upon the waste sector. In the **'About these statistics'** section of this release, we describe the general downward trends in weight of waste disposed that are expected to be seen. In 2022-23, it appears these general downward trends have resumed.

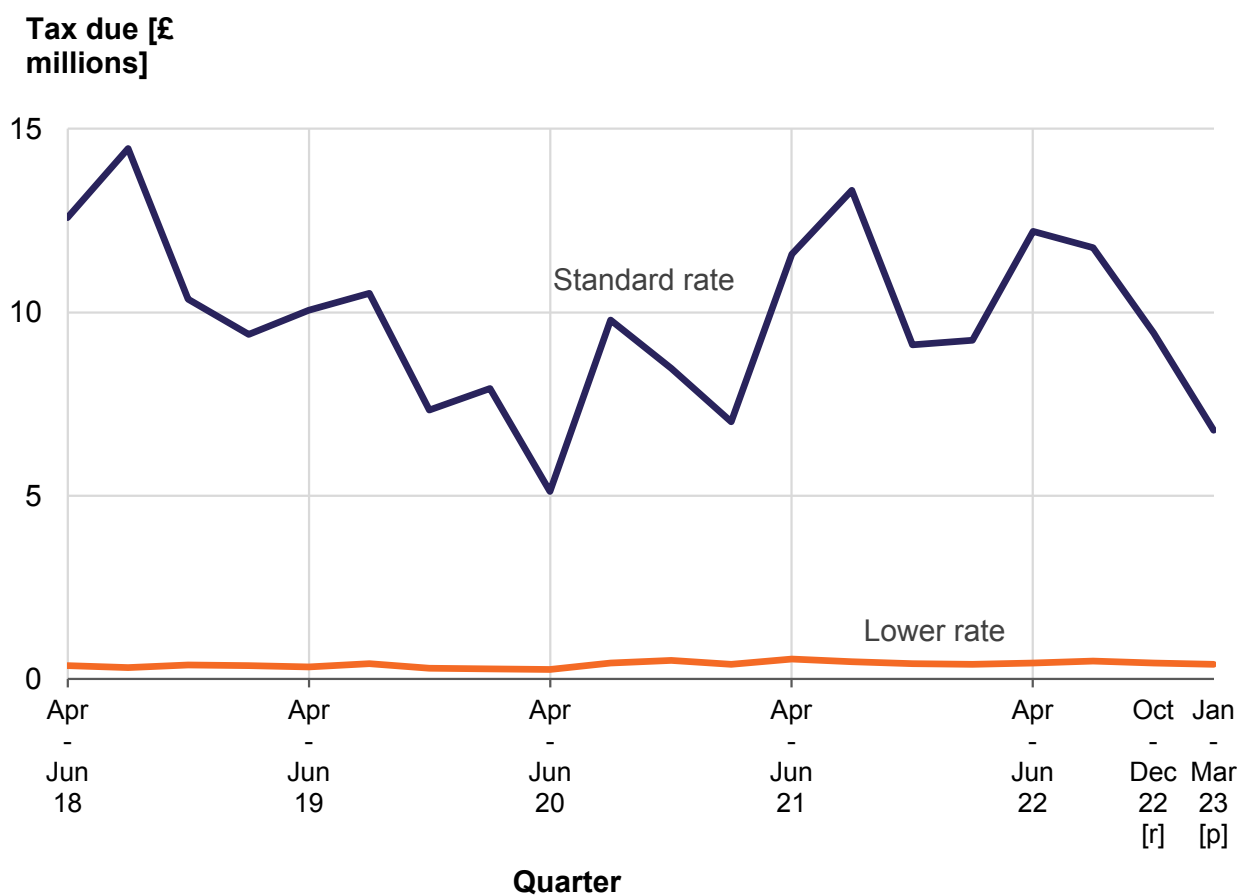
The 127 thousand tonnes disposed at the lower rate was 4% lower than in January to March 2022. Commentary below Chart 1c analyses the categories within lower rate data contributing to this trend.

In January to March 2023, the 48 thousand tonnes of relieved and discounted disposals was over three times the weight seen in the same quarter a year earlier, but remaining below the values seen in April to June 2022 and July to

September 2022. The level of relieved and discounted waste has varied greatly over time. It is not straightforward to estimate whether the amounts of relieved and discounted waste will rise or fall in future.

In April 2022 to March 2023, there were 1,207 thousand tonnes of authorised disposals. This is an increase of 4% when compared with April 2021 to March 2022.

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](#)

[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 January to March 2023 are provisional and will be revised in a future publication.

[r] The values for October to December 2022 have been revised in this publication.

Disposals in January to March 2023 resulted in £7.2 million of tax due, 26% lower than the same period in 2022. This is the second lowest quarterly value seen to date, with only April to June 2020 being lower because of coronavirus (COVID-19) restrictions upon the waste sector at that time. The main reason for this change in January to March 2023 was a similarly size percentage decrease in the weight of standard rate disposals, as described under Figure 1a.

Disposals for April 2022 to March 2023 resulted in £42.0 million of tax due. This is a decrease of around 7% when compared with April 2021 to March 2022.

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 January to March 2023, the 5 landfill site operators paying the most tax accounted for 81% of the total tax due. In quarters prior to this, the figure has varied between 80% and 90%. For the year April 2022 to March 2023, the 5

landfill site operators paying the most tax accounted for 83% of the total tax due.

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 January to March 2023.

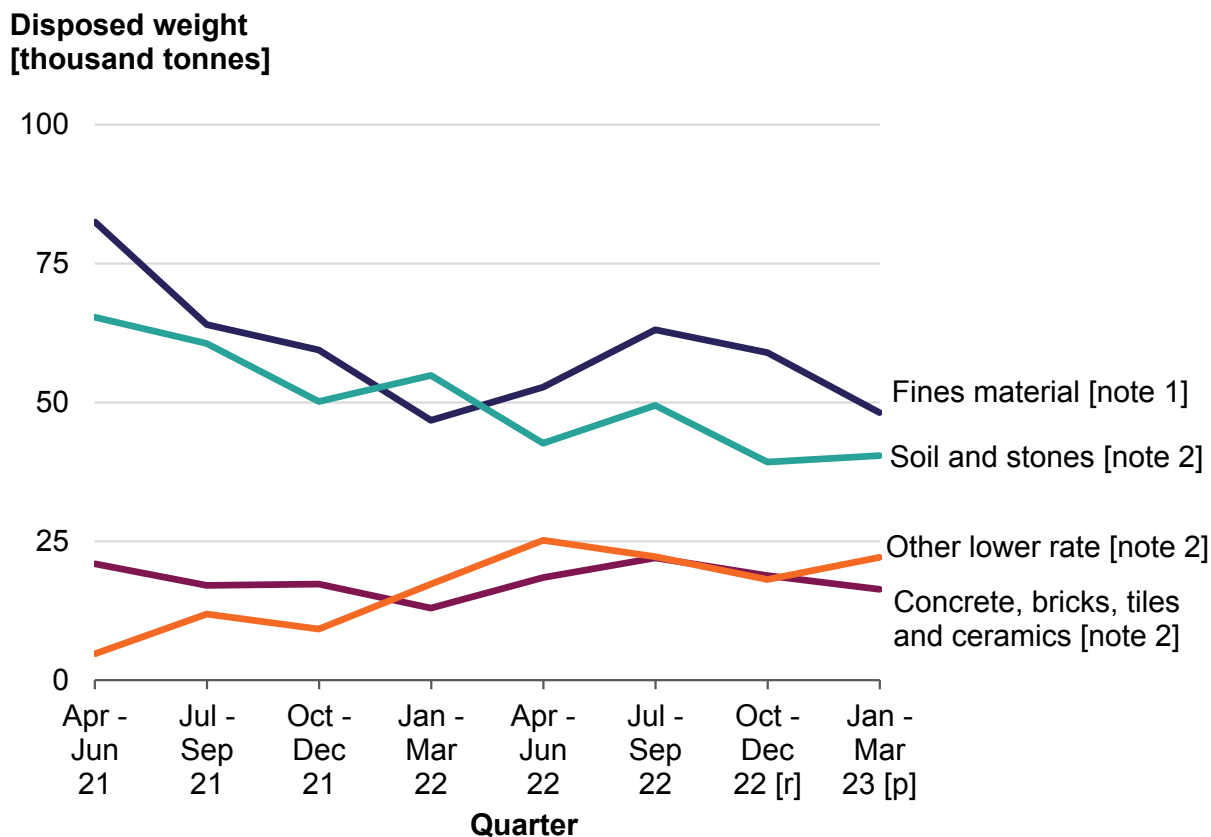
Revisions to the weight of waste disposed and tax due for October to December 2022

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.

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

- weight of waste disposed at the standard rate revised downwards from 98 thousand tonnes to 96 thousand tonnes
- weight of waste disposed at the lower rate revised downwards from 139 thousand tonnes to 135 thousand tonnes
- total tax due revised downwards from £10.1 million to £9.9 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 January to March 2023, the disposed weight of fines material is similar to the same quarter a year earlier but lower than the previous 3 quarters. The weight disposed of soils and stones was 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.

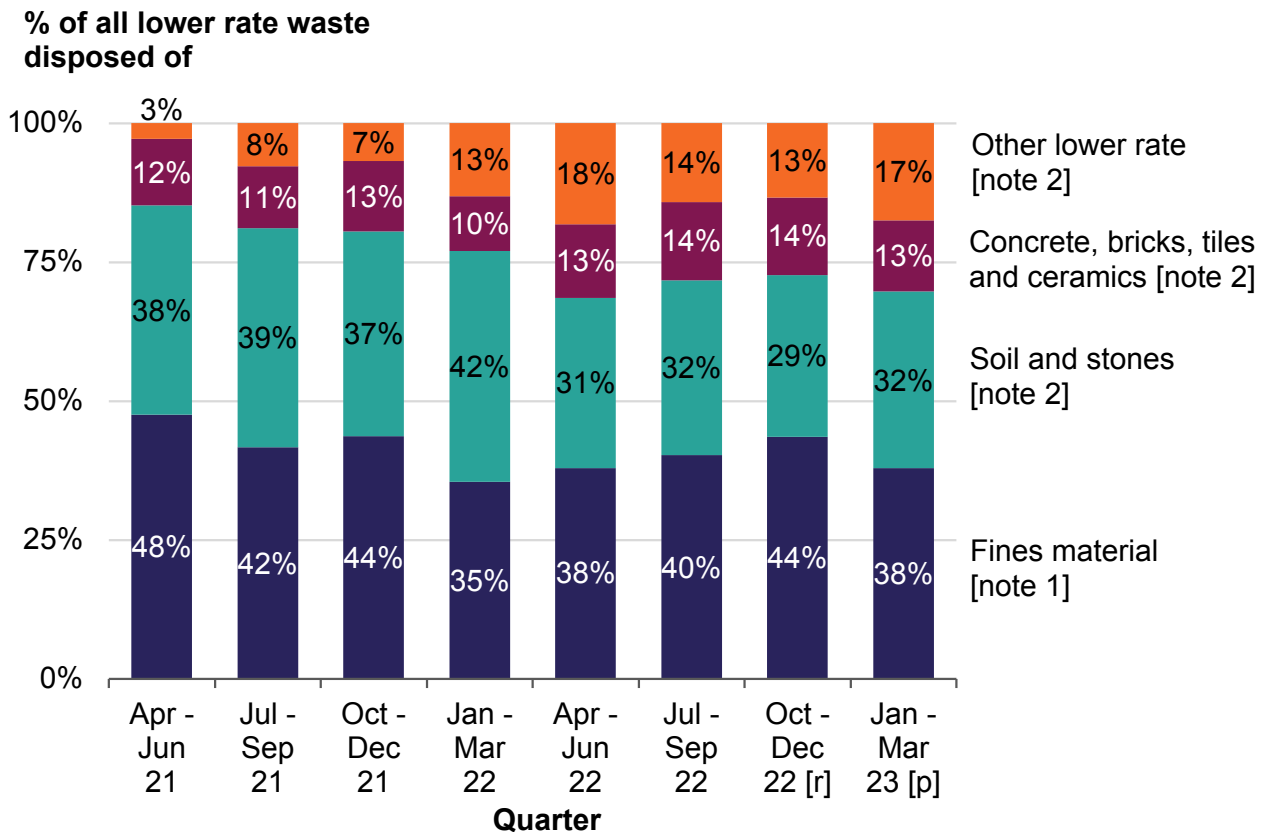
Figure 1d: Percentage of lower rate disposals of each

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waste type, by quarter [note 3]



The bar chart shows that in January to March 2023, the percentage of lower rate weight accounted for by fines material was 3 percentage points higher than the same quarter a year earlier. For soils and stones, the value was 10 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

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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](#).

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

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

[r] The values for October to December 2022 have been revised in this publication.

Table 1a earlier in the release showed that in January to March 2023, 48 thousand tonnes of fines material was disposed at the lower rate of tax. This is 3% 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 26% 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 January to March 2023 was 38%.

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 seen in October to December 2022 and January to March 2022 respectively. The value in January to March 2023 was 32%.

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 in the following 2

quarters then rising again to 17% in January to March 2023.

In April 2022 to March 2023, fines material accounted for 40% of the weight of waste disposed at the lower rate of tax, 2 percentage points lower than for the previous year. The corresponding percentage for soils and stones was 31%. This was 8 percentage points lower than for the previous year.

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.

Table 1c: Percentage of lower rate fines material received under each relevant List of Waste (LoW) code, April 2021 to March 2023

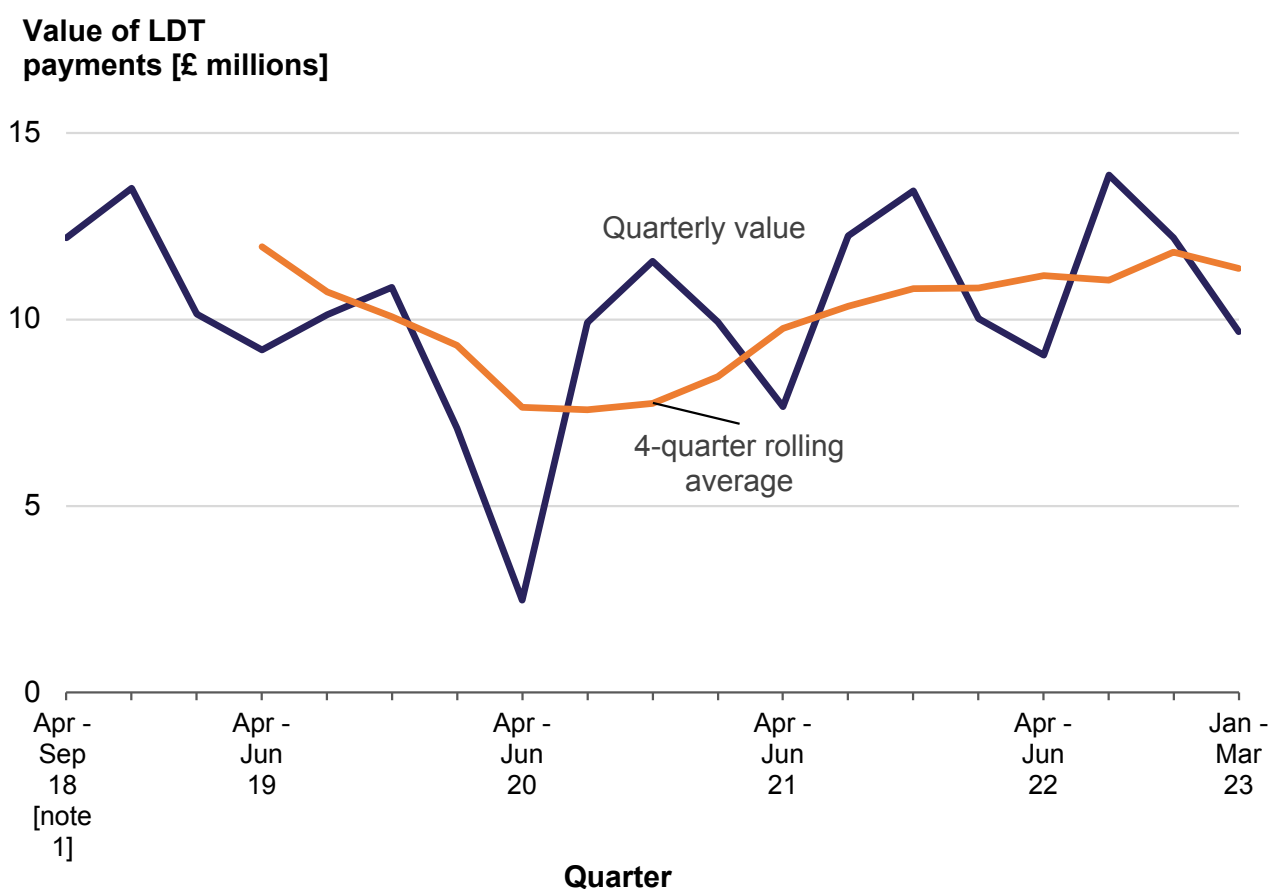
LoW code	Description	Percentage
19 12 12	Other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11	80%
19 12 09	Minerals (for example sand, stones)	20%
17 05 04	Soil and stones other than those mentioned in 17 05 03	0%

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 current release, 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

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'.

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



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

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March. These 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](#)

[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 January to March 2023, we received £9.7 million of LDT payments. This is 3% lower than the same period in 2022.

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).

In April 2021 to March 2022, we received £44.8 million of LDT payments. This is 3% higher than in April 2021 to March 2022.

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. Generally, 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

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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 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

The [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.

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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

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