



Llywodraeth Cymru  
Welsh Government

STATISTICS

# Landfill Disposals Tax statistics: April to June 2021

The quarterly 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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# Contents

[Main points](#)

[About these statistics](#)

[Methods used in this release](#)

[Analysis](#)

[Links to key quality information and glossary pages](#)

[Feedback and contact details](#)

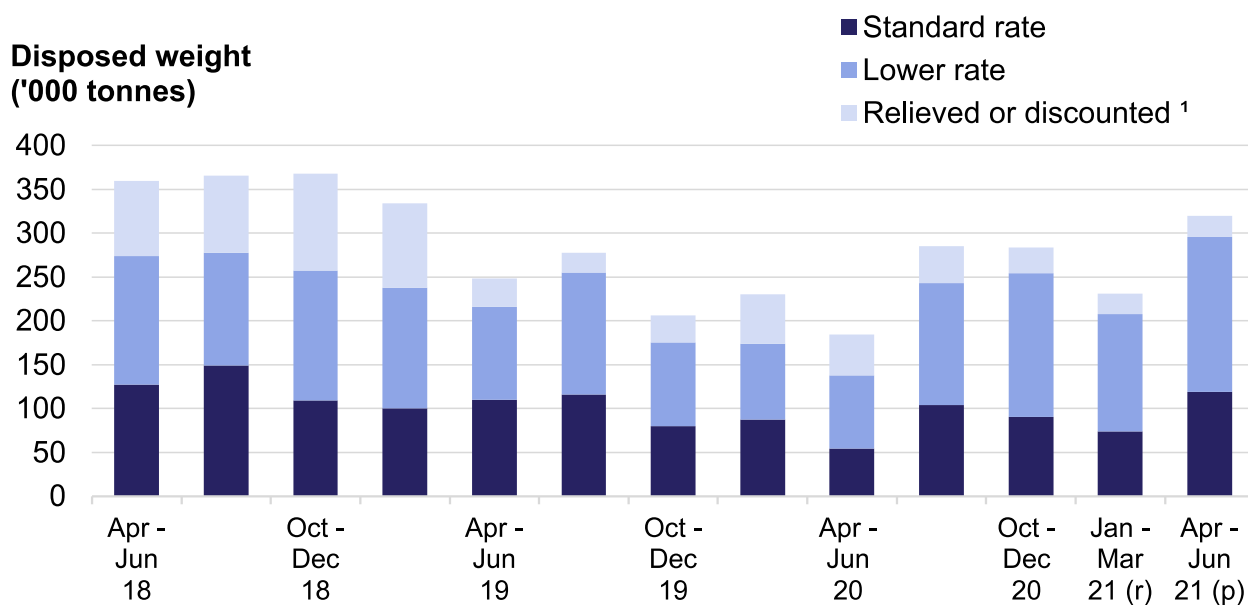
# Main points

For waste disposed to landfill in the period April to June 2021:

- there were 319 thousand tonnes of authorised disposals. This is a 29% rise compared with the same period in 2019. This increase is mainly driven by the highest quarterly figure seen to date for weight of lower rate disposals. A smaller rise in standard rate disposals was also a factor
- these disposals resulted in £12.0 million tax due. This is a rise of 16% from the same period in 2019
- there is evidence of a seasonal pattern in the data. Shorter days in winter months are potentially a factor. However, this pattern is further complicated by the impact of coronavirus (COVID-19)
- the 5 landfill site operators paying the most tax accounted for 85% 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.**

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

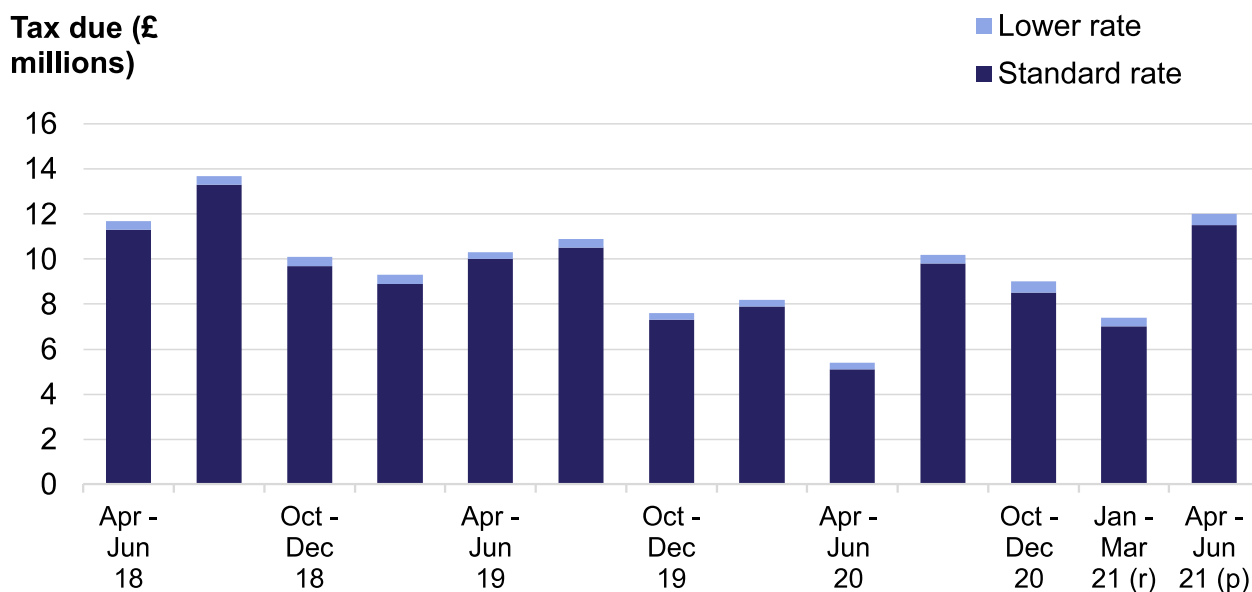


<sup>1</sup> This includes weight of water removed from disposed waste, which is zero rated, and the weight of all waste which is subject to any LDT relief.

(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

### 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.

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:

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- 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.

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 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.

## Methods used in this release

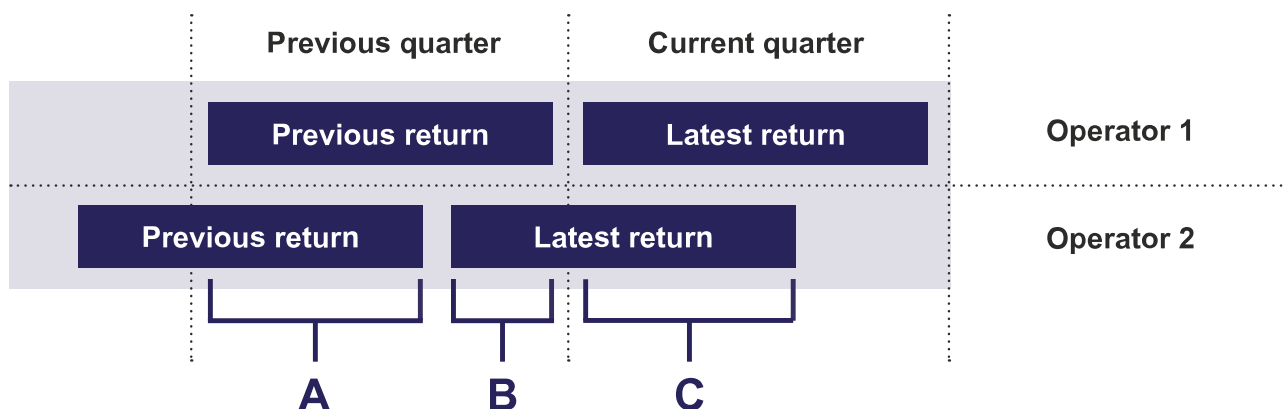
### Accounting periods

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 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

Where waste is referred to as **relieved**, landfill site operators initially record this as lower rate waste then subtract it off in a later part of their return. This release reports the relieved waste within the relieved or discounted category but not as part of the lower rate category. Also, the weight of any discounted waste due to **water discounts** is included only in the relieved or discounted category.

## 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 2021-22.

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

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

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

	<b>Relieved or discounted <sup>[3](r)</sup></b>	<b>Lower rate (r)</b>	<b>Standard rate</b>	<b>Total <sup>[4]</sup></b>
<b>2019-20</b>	<b>142</b>	<b>427</b>	<b>392</b>	<b>962</b>
Apr-Jun	32	106	110	<b>248</b>
Jul-Sep	23	139	116	<b>277</b>
Oct-Dec	31	95	80	<b>206</b>
Jan-Mar	56	87	87	<b>230</b>

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	Relieved or discounted [3](r)	Lower rate (r)	Standard rate	Total [4]
<b>2020-21</b>	<b>141</b>	<b>521</b>	<b>323</b>	<b>984</b>
Apr-Jun	46	84	54	<b>184</b>
Jul-Sep	42	139	104	<b>285</b>
Oct-Dec	30	164	90	<b>284</b>
Jan-Mar	23	134	74	<b>231</b>
<b>2021-22 to date</b> (p)	<b>24</b>	<b>177</b>	<b>119</b>	<b>319</b>
Apr-Jun (p)	24	177	119	<b>319</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. This is because we are assessing the risk of disclosing information about an individual taxpayer.

(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 April to June 2021, there were 319 thousand tonnes of authorised disposals. This is 29% higher than the same period in 2019. We are comparing with 2019 and not 2020 due to the effects of coronavirus (COVID-19) in that year.

Within this total, the 177 thousand tonnes of disposals at the lower rate was the highest quarterly figure seen to date. This is partly due to increased business in some landfill site operators.

In April to June 2021, there were 119 thousand tonnes of disposals at the standard rate. This is 8% higher than the same period in 2019. It is possible that standard rate disposals are returning to the seasonal patterns that were observed before the COVID-19 pandemic began. However, we will need to wait for further quarters of data to assess this.

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

### Tax due (£ millions) [2]

	Lower rate <sup>(r)</sup>	Standard rate	Total <sup>[3]</sup>	Relieved tax amount <sup>[4](r)</sup>
<b>2019-20</b>	<b>1.2</b>	<b>35.8</b>	<b>37.0</b>	<b>0.3</b>
Apr-Jun	0.3	10.0	<b>10.3</b>	0.1
Jul-Sep	0.4	10.5	<b>10.9</b>	~
Oct-Dec	0.3	7.3	<b>7.6</b>	0.1
Jan-Mar	0.3	7.9	<b>8.2</b>	0.1
<b>2020-21</b>	<b>1.6</b>	<b>30.4</b>	<b>31.9</b>	<b>0.3</b>
Apr-Jun	0.3	5.1	<b>5.4</b>	0.1
Jul-Sep	0.4	9.8	<b>10.2</b>	0.1
Oct-Dec	0.5	8.5	<b>9.0</b>	0.1
Jan-Mar	0.4	7.0	<b>7.4</b>	~
<b>2021-22 to date <sup>(p)</sup></b>	<b>0.5</b>	<b>11.5</b>	<b>12.0</b>	<b>0.1</b>
Apr-Jun <sup>(p)</sup>	0.5	11.5	<b>12.0</b>	0.1

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## 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. This is because we are assessing the risk of disclosing information about an individual taxpayer.

(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 1b

Disposals in April to June 2021 resulted in £12.0 million of tax due. This is the second highest quarterly figure seen to date and represents a rise of 16% from the same period in 2019. This is a smaller change than the 29% rise seen in weight of disposals between these periods, with most of that increase in weight due to lower rate disposals.

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

For April to June 2021, the 5 landfill site operators paying the most tax accounted for 85% of the total tax due. In three-month periods prior to this, the figure has varied between 80-90%.

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

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



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## 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'.

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## Table 2: Landfill Disposals Tax (LDT) paid to the WRA [1]

	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 to date <sup>(p)</sup></b>	<b>8.6</b>
Apr-Jun	8.6

[Landfill Disposals Tax statistics on tax paid, on StatsWales](#) (includes data

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for 2018-19, not presented above)

## Notes

[1] Values presented have been rounded to the nearest £0.1 million.

## Commentary on Table 2

In April to June 2021, we received £8.6 million of LDT payments. This is 6% lower than the same period in 2019. As in earlier tables, we are comparing against 2019 and not 2020 due to the effects of coronavirus (COVID-19) that year.

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.

## 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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## Media

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