



Llywodraeth Cymru  
Welsh Government

STATISTICS

# Landfill Disposals Tax statistics: July to September 2019

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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# Contents

## [Key points](#)

---

## [About these statistics](#)

---

## [Methods used in this release](#)

---

## [Analysis](#)

---

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

---

## [Feedback and contact details](#)

---

## Key points

For waste disposed to landfill in the period July to September 2019:

- There were 283 thousand tonnes of authorised disposals. This is lower than the same period in 2018.
- These disposals resulted in £11.0 million tax due. This is a 19% fall from the same period in 2018.
- The five landfill site operators paying the most tax accounted for 87% of the total tax due.
- There are 17 authorised landfill site operators covering 23 sites.

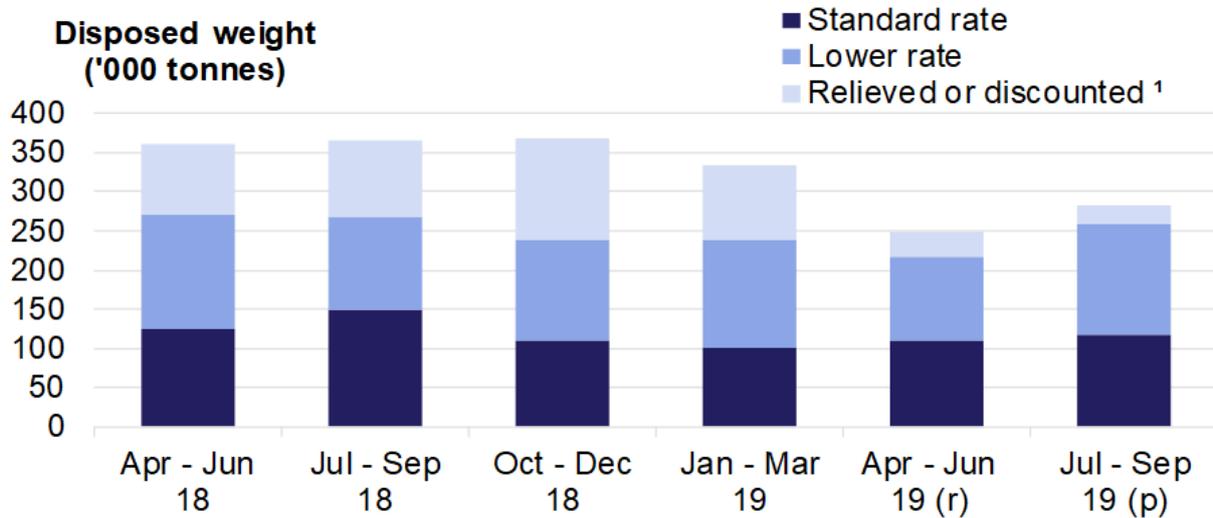
**[More information on these landfill site operators can be found on the Welsh Revenue Authority \(WRA\) website.](#)**

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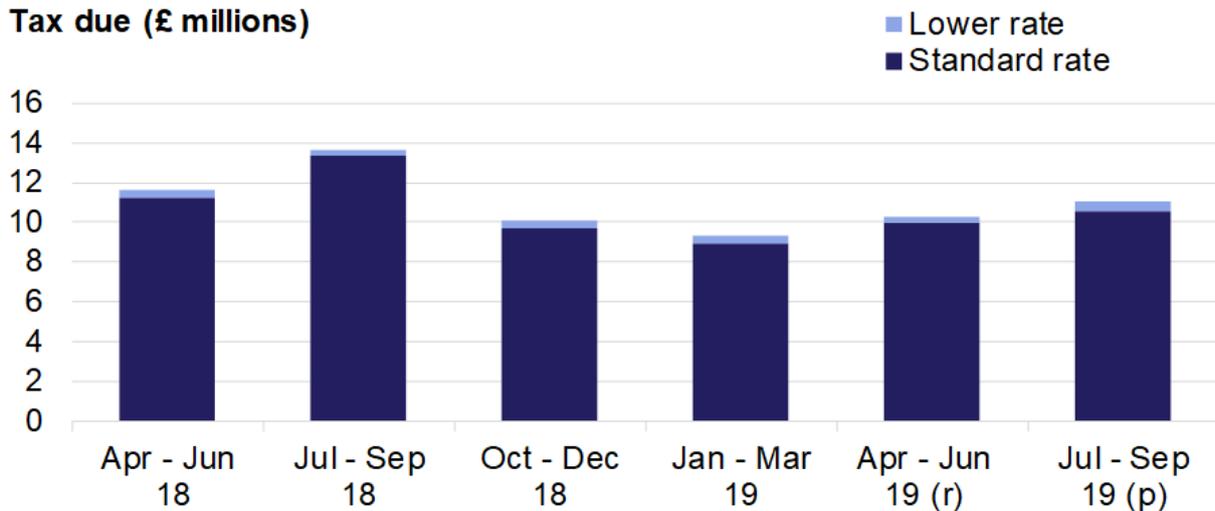
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## Chart 1: Weight of and tax due on waste disposed to landfill, by quarter



<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.

### Tax due (£ millions)



(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

From April 2018, Landfill Disposals Tax (LDT) replaced Landfill Tax in Wales and is collected and managed by the Welsh Revenue Authority (WRA).

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The [Landfill Disposals Tax \(Wales\) Act 2017](#) gained Royal Assent on 7 September 2017. Like Landfill Tax, LDT is a tax on the disposal of waste to landfill and is charged by weight. It is payable by landfill site operators, who pass on these costs to other waste operators through their gate fee. The tax incentivises the diversion of waste from landfill to other less harmful methods of waste management such as recycling and incineration.

This release includes quarterly estimates based on the latest three-month [accounting period](#) for each landfill site operator. Each of those LDT returns is subject to verification as part of mitigation and recovery work that the WRA carries out routinely and may therefore be revised in future. The following section explains the methods used to derive the statistics from the data supplied in the returns.

All of the data used in this statistical release is available in a spreadsheet on the [headline statistics page](#).

Users should refer to the separate [glossary](#) and [key quality information](#) while reading this statistical release. Relevant terms are defined in the glossary as they are used in the release. The key quality information page describes how Landfill Disposals Tax statistics meet the Code of Practice for Statistics and the dimensions of value, trustworthiness and quality.

## Methods used in this release

### Accounting periods

The majority of landfill site operators have standard accounting periods for reporting to the WRA. 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. [This diagram](#) explains how we account for this issue when producing estimates for the current and previous reporting quarters.

## Reliefs and discounts

Where waste is referred to as **relieved**, this will initially have been recorded by the landfill site operators as lower rate waste and then subtracted off in a later part of their return. This release reports the waste subject to reliefs in the relieved or discounted category but not as part of the lower rate category. The weight of any discounted waste due to **water discounts** is also only included in this relieved or discounted category.

## Unauthorised disposals

No data are yet available on **unauthorised disposals**. We will keep this aspect under review and we may revise the data for this quarter as any unauthorised disposals arise.

## Customer insolvency

The LDT system allows for a credit to be made against the tax due for customer insolvency. Previously, a very small amount of credit was claimed by one operator in the reporting quarter July to September 2018. However, this claim was rejected by the WRA and tax was due on this amount.

A small amount of credit was claimed in the current reporting quarter, which is subject to final approval. In this statistical release, this amount has been subtracted 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. There is no data collected on these exempt disposals.

# Analysis

## Tax rates that apply to tables 1a and 1b

	Standard rate	Lower rate	Unauthorised disposals rate (not in Tables 1a and 1b)
2018 - 2019	£88.95 per tonne	£2.80 per tonne	£133.45 per tonne
2019 - 2020	£91.35 per tonne	£2.90 per tonne	£137.00 per tonne
2020 - 2021	£94.15 per tonne	£3.00 per tonne	£141.20 per tonne

## Table 1a: Weight of waste disposed to landfill [1]

### Disposed weight ('000 tonnes) [2]

	Relieved or discounted [3] (r)	Lower rate (r)	Standard rate	Total [4]
<b>2018-19</b>	<b>410</b>	<b>535</b>	<b>483</b>	<b>1,428</b>
Apr - Jun 18	89	146	125	<b>360</b>
Jul - Sep 18	98	119	149	<b>366</b>
Oct - Dec 18	128	131	109	<b>368</b>

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	Relieved or discounted [3] (r)	Lower rate (r)	Standard rate	Total [4]
Jan - Mar 19	96	138	100	<b>334</b>
<b>2019-20 to date (p)</b>	<b>56</b>	<b>248</b>	<b>226</b>	<b>531</b>
Apr - Jun 19 (r)	32	106	110	<b>248</b>
Jul - Sep 19 (p)	24	142	117	<b>283</b>

### Landfill Disposals Tax statistics by reporting period, tax rate and measure

[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.

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

(r) The values have been revised in this publication.

In July to September 2019, there were 283 thousand tonnes of authorised disposals, lower than the same period in 2018. This was mainly due to lower levels of relieved and discounted waste in the latest period.

The LDT operations team in the WRA have recently focused on the correct application of reliefs by operators. This may be a factor in the lower levels of relieved or discounted waste seen to date in 2019-20 (compared with each three-month period in 2018-19). The levels of relieved and discounted waste can vary greatly over time and therefore, could increase from these lower levels in future periods.

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For standard rate waste, the weight disposed in July to September 2019 was lower than the same period in 2018. However, the weight of lower rate waste disposed in July to September 2019 was higher than a year earlier. It could be that some of this increase is due to a shift in the recording of waste from the standard rate to the lower rate. But the primary reason is likely to be due to this focus by WRA on the correct application of reliefs by operators.

## Revisions made in this edition of the release

Several revisions have been made to previous data in this release. This is due to several operators amending their previous tax returns.

In 2018-19, some waste has been re-classified between the lower rate and relieved or discounted waste. Therefore, these two columns in Table 1a have been marked as revised. The total weight of waste has been unaffected by these revisions.

The weight of relieved or discounted waste in April to June 2019 has been revised down from 71 thousand tonnes in the previous release to 32 thousand tonnes now. This decrease reflects the focus of the WRA on the correct application of reliefs by operators mentioned earlier.

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

### Tax due (£ millions) [2]

	Lower rate [3]	Standard rate	Total	Relieved tax amount [4]
<b>2018-19</b>	<b>1.5</b>	<b>43.0</b>	<b>44.5</b>	<b>1.0</b>
Apr - Jun 18	0.4	11.2	11.6	0.2
Jul - Sep 18	0.3	13.3	13.6	0.2

	Lower rate [3]	Standard rate	Total	Relieved tax amount [4]
Oct - Dec 18	0.4	9.7	<b>10.0</b>	0.3
Jan - Mar 19	0.4	8.9	<b>9.3</b>	0.2
<b>2019-20 to date (p)</b>	<b>0.7</b>	<b>20.6</b>	<b>21.3</b>	<b>0.1</b>
Apr - Jun 19 (r)	0.3	10.0	<b>10.3</b>	0.1
Jul - Sep 19 (p)	0.4	10.6	<b>11.0</b>	0.1

### Landfill Disposals Tax statistics by reporting period, tax rate and measure

[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.

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

(r) The values have been revised in this publication.

These disposals for July to September 2019 resulted in £11.0 million of tax due, a fall of 19% from the same period in 2018. This was largely due to a decrease in standard rate disposals by a small number of landfill site operators.

There is growing evidence of a seasonal pattern emerging 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.

In July to September 2019, the five landfill site operators paying the most tax

accounted for 87% 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 have been applied.

**There are 17 authorised landfill site operators covering 23 sites**



## Receipts of LDT

Table 2 below shows quarterly receipts received for LDT. This is based on the date the payment was received, sometimes referred to as 'on a cash basis'.

**Table 2: Landfill Disposals Tax (LDT) paid to the Welsh Revenue Authority (WRA) [1]**

	Value of LDT payments (£ millions)
<b>2018-19</b>	<b>35.8</b>
Apr - Sep 18 [2]	12.2
Oct - Dec 18	13.5
Jan - Mar 19	10.1

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### Value of LDT payments (£ millions)

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<b>2019-20 to date (p)</b>	<b>19.3</b>
Apr - Jun 19	9.2
Jul - Sep 19	10.1

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

[2] 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 (most of them submitted and paid in July).

In July to September 2019, the WRA received £10.1 million of LDT payments, slightly higher than the previous three months.

The trends in these data differ slightly from the tax due data. 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.

## Links to key quality information and glossary pages

The [key quality information](#) page describes how our Land Transaction 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.

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