



Llywodraeth Cymru
Welsh Government

STATISTICS

Landfill Disposals Tax statistics: July to September 2021

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

For waste disposed to landfill in the period July to September 2021:

- there were 355 thousand tonnes of authorised disposals. This is a 28% rise compared with the same period in 2019. This increase is mainly driven by an increase in relieved and discounted disposals, and standard rate disposals which had the second highest quarterly figure seen to date. Lower rate disposals remained relatively high, a little lower than the quarterly high in the previous period (April to June 2021).
- these disposals resulted in £14.1 million tax due, the highest quarterly figure seen to date. This is a rise of 29% from the same period in 2019. In the [analysis section](#) of this release, we suggest some possible reasons for this increase.
- 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

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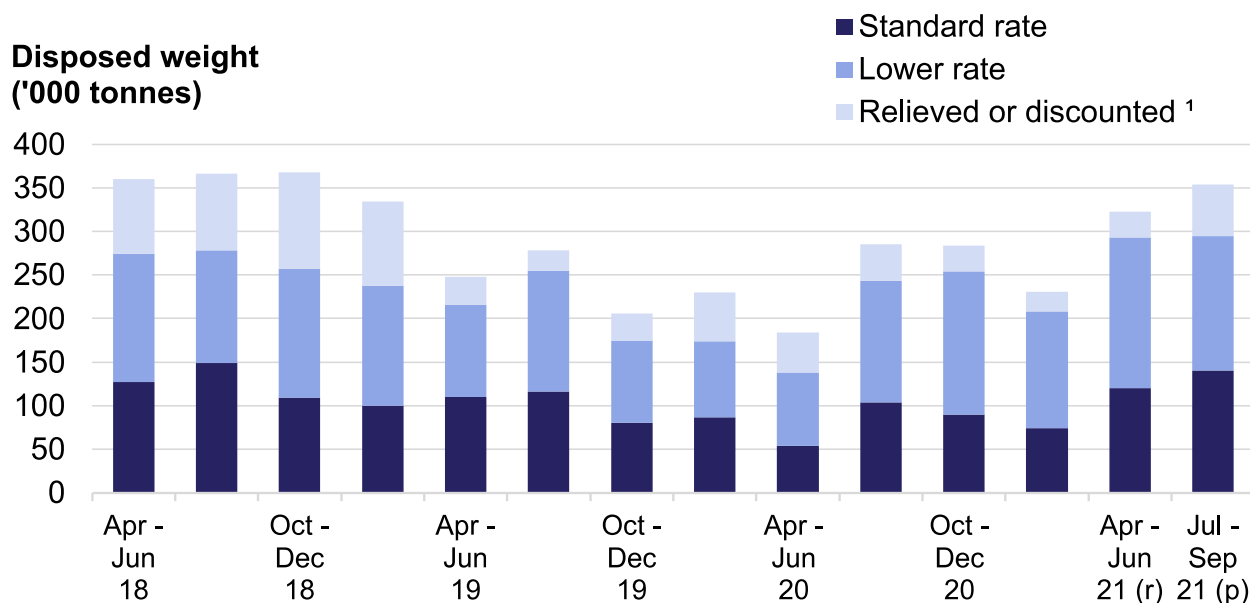
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by the impact of coronavirus (COVID-19).

- 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 WRA website.

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

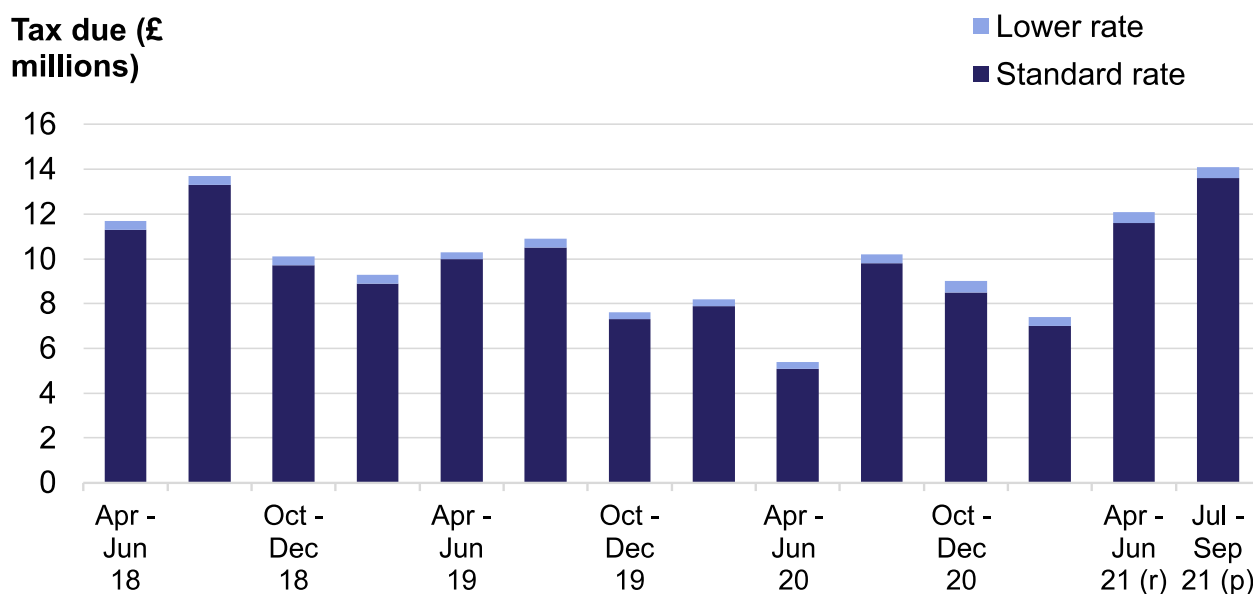


¹ This includes weight of water removed from disposed waste, which is zero rated, and the weight of all waste which is subject to any LDT relief.

(p) The values 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:

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

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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**.

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

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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.

Methods used in this release

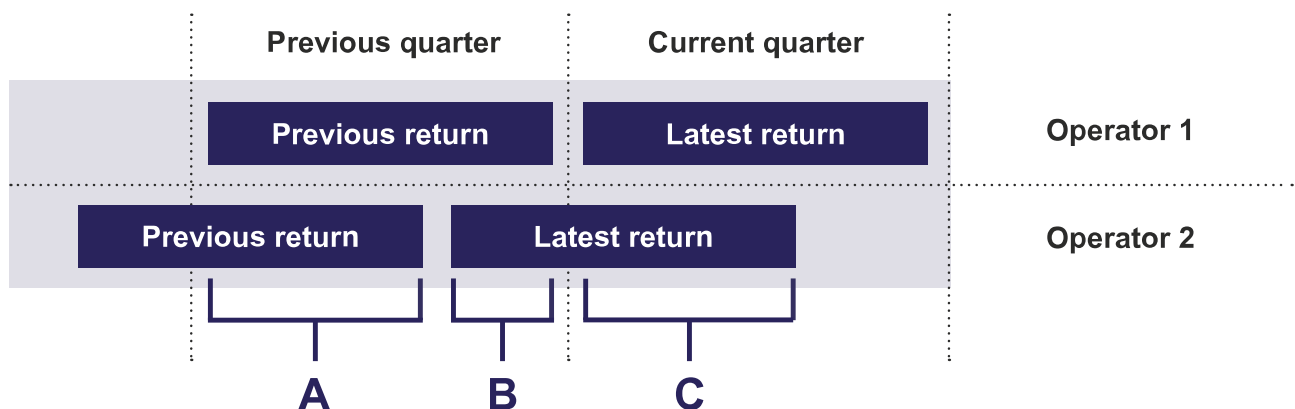
Accounting periods

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

In our [key 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 led to a change in the presentation of data over time.

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.

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

Table 1a: Weight of waste disposed to landfill [1] [5]

Disposed weight ('000 tonnes) [2]

	Relieved or discounted [3] (r)	Lower rate (r)	Standard rate	Total [4]
2019-20	142	427	392	962
Apr-Jun	32	106	110	248
Jul-Sep	23	139	116	277
Oct-Dec	31	95	80	206
Jan-Mar	56	87	87	230
2020-21	141	521	323	984
Apr-Jun	46	84	54	184
Jul-Sep	42	139	104	285
Oct-Dec	30	164	90	284
Jan-Mar	23	134	74	231
2021-22 to date (p)	90	328	260	678
Apr-Jun (r)	30	173	120	323
Jul-Sep (p)	59	155	140	355

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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] 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 July to September 2021, there were 355 thousand tonnes of authorised disposals. This is the highest quarterly figure seen since October to December 2018 and is 28% 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, there were 140 thousand tonnes of disposals at the standard rate. This is the second highest quarterly figure seen to date and 22% higher than the same period in 2019. Feedback from landfill site operators with increases suggests the following factors are involved:

- a return to the seasonal patterns of waste disposal that were observed

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before the COVID-19 pandemic began

- expanding waste streams from existing customers of landfill site operators
- new waste streams from new customers

At this point, it is unclear if the relatively high level of standard rate disposals this quarter would be expected to continue throughout the remainder of 2021-22. However, we have ensured the data we have received are internally consistent across each return. As tax has already been paid on these disposals, we have no reason to question the accuracy of the higher amounts.

The 155 thousand tonnes disposed at the lower rate was the third highest quarterly figure seen to date. In our previous release, we reported that the highest quarterly figure seen to date in April to June 2021 was partly due to increased business in some landfill site operators. This trend has likely continued into the current quarter.

In July to September 2021, the relieved and discounted weight increased to 59 thousand tonnes. This is the highest quarterly figure seen since January to March 2019. This increase aligns with feedback from some operators who are carrying out more relieved activities at this time.

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

Tax due (£ millions) [2]

	Lower rate (r)	Standard rate	Total [3]	Relieved tax amount [4] (r)
2019-20	1.2	35.8	37.0	0.3
Apr-Jun	0.3	10.0	10.3	0.1
Jul-Sep	0.4	10.5	10.9	~

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	Lower rate (r)	Standard rate	Total [3]	Relieved tax amount [4] (r)
Oct-Dec	0.3	7.3	7.6	0.1
Jan-Mar	0.3	7.9	8.2	0.1
2020-21	1.6	30.4	31.9	0.3
Apr-Jun	0.3	5.1	5.4	0.1
Jul-Sep	0.4	9.8	10.2	0.1
Oct-Dec	0.5	8.5	9.0	0.1
Jan-Mar	0.4	7.0	7.4	~
2021-22 to date (p)	1.0	25.2	26.2	0.2
Apr-Jun (r)	0.5	11.6	12.1	0.1
Jul-Sep (p)	0.5	13.6	14.1	0.2

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.

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[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 July to September 2021 resulted in £14.1 million of tax due. This is the highest quarterly figure seen to date and represents a rise of 29% from the same period in 2019. This was largely driven by:

- increases in the weight of standard rate disposals, described in the commentary on Table 1a
- annual increases in the tax rates

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

For July to September 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



Awdurdod Cyllid Cymru
Welsh Revenue Authority

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 WRA [1]

	Value of LDT payments (£ millions)
2018-19	35.8
Apr-Sep [2]	12.2
Oct-Dec	13.5
Jan-Mar	10.1
2019-20	37.2
Apr-Jun	9.2
Jul-Sep	10.1
Oct-Dec	10.9

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	Value of LDT payments (£ millions)
Jan-Mar	7.1
2020-21	33.9
Apr-Jun	2.5
Jul-Sep	9.9
Oct-Dec	11.6
Jan-Mar	10.0
2021-22 to date (p)	23.6
Apr-Jun	8.6
Jul-Sep	14.9

Landfill Disposals Tax statistics on tax paid, on StatsWales (includes data for 2018-19, not presented above)

Notes

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

Commentary on Table 2

In July to September 2021, we received £14.9 million of LDT payments. This is 47% higher 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

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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.

Please note that Table 2 will not include any amounts of unpaid LDT. We manage any instances through our debt management processes.

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.

Statistician: Dave Jones

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