



Llywodraeth Cymru
Welsh Government

PUBLICATION, DOCUMENT

Lower rate of Landfill Disposals Tax: summary of responses

This report summarises the responses to the Welsh Government consultation on the lower rate of Landfill Disposals Tax (LDT).

First published: 10 December 2024

Last updated: 10 December 2024

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1. The purpose of the consultation

1.1 This consultation seeks views on 3 options for adjusting the lower rate of Landfill Disposals Tax in Wales:

- a. removing the lower rate (in phases or in one amendment)
- b. substantially increasing the lower rate
- c. changing the materials to which the lower rate applies

1.2 These options aim to:

- support the Welsh Government's commitment to making Wales a Zero Waste nation by 2050, and
- reduce the risk of waste being misdescribed to pay less tax.

1.3 The consultation was conducted over an 8-week period rather than the usual 12 weeks. The shorter than normal consultation period reflects the brevity and narrow focus of the consultation. The consultation document contained an explanation of the options under consideration along with questions for the public.

1.4 The Welsh Government sought the public's views on a number of specific questions but welcomed all comments regarding the options.

1.5 Responses to this consultation will support the Welsh Government in its consideration of the costs, benefits and wider impact of the options, including in terms of social, cultural, economic and environmental well-being, socio-economic disadvantage and the Welsh language.

1.6 **The consultation documents can be found here** (<https://www.gov.wales/lower-rate-of-landfill-disposals-tax>).

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2. Consultation process

2.1 The consultation was open from 19 July to 15 September 2024. The consultation was published in Welsh and English on the Welsh Government's consultation web page.

2.2 Respondents were able to submit their views and comments in Welsh or English, by post (hard copy), by email or through an online response form.

2.3 There was no specific statutory duty to consult on the matters described in this consultation. The Welsh Government chose to consult the public on their views of the potential benefits and impacts of the options and proposals discussed.

2.4 The Welsh Government's tax principles set out the approach to developing and delivering devolved tax, stating that Welsh taxes should raise revenue to fund public services as fairly as possible, deliver Welsh Government policy objectives, be clear, stable and simple, be developed through collaboration and involvement, and contribute directly to the Well Being of Future Generations Act goal of creating a more equal Wales.

3. Key terms

Qualifying material

3.1 The lower rate of LDT only applies to "qualifying material", including qualifying mixtures of material. There are 8 categories of qualifying material:

- rocks and soil
- ceramic or concrete material

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- minerals
- furnace slags
- ash
- low activity inorganic compounds
- calcium sulphate
- calcium hydroxide and brine

3.2 To be considered qualifying, material must meet the conditions set out in **sections 15 to 17 and schedule 1 of the LDTA** (<https://www.legislation.gov.uk/anaw/2017/3/contents/enacted>). Schedule 1 also provides more detail on each category.

Fines

3.3 Fines are particles produced by a waste treatment process that involves mechanical treatment. Fines may be considered a qualifying mixture of materials, and be disposed of at the lower rate of LDT, where they meet the conditions set out in:

- section 16 and 17 of the **LDTA** (<https://www.legislation.gov.uk/anaw/2017/3/contents/enacted>)
- section 4 of the **LDT (administration) regulations** (<https://www.legislation.gov.uk/wsi/2018/101/contents/made>)
- the **LDT fines notice** (<https://www.gov.wales/landfill-disposals-tax-qualifying-mixtures-materials-fines>)

Waste codes

3.4 All waste must be identified and classified before being sent for recycling or disposal. The waste classification code, also referred to as the List of Waste or European Waste Catalogue, classifies different types of waste by unique codes.

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The correct codes must be used to identify material sent to landfill. More guidance on **waste classification** (<https://www.gov.uk/government/publications/waste-classification-technical-guidance>) is available at the GOV.UK website.

Other

3.5 **Extended Producer Responsibility** (<https://www.gov.wales/extended-producer-responsibility-for-packaging>) (EPR) for packaging is a Programme for Government commitment. It means that businesses which supply and use packaging will have to pay for its management when it becomes waste.

3.6 The **Emissions Trading Scheme** (<https://www.gov.wales/uk-emissions-trading-scheme-uk-ets-2023-review>) (ETS) requires polluters to pay for their greenhouse gas (GHG) emissions.

4. Summary of consultation responses

4.1 There were 21 responses. This report summarises the responses and does not refer to all the points raised by respondents.

4.2 Responses have not been reported in terms of percentages which agreed or disagreed, etc, to consultation questions. This is because some of the respondents chose not to answer many of the questions.

4.3 The Welsh Government has considered all the responses to this consultation, regardless of the way in which the questions were answered. The wide range of perspectives represented by the responses supports the consultation process. The Welsh Government would like to thank all respondents.

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4.4 Responses to questions on all options

Question 1. The Welsh Government's tax principles state that Welsh taxes should: raise revenue to fund public services as fairly as possible, deliver Welsh Government policy objectives, be clear, stable and simple, be developed through collaboration and involvement, and contribute directly to the Wellbeing of Future Generations Act goal of creating a more equal Wales.

Do you agree or disagree that these options align with the Welsh Government's tax principles? Please explain your answer.

4.5 This was a high-level question which gathered several responses covering a range of issues. There was a mix of responses in relation to the options set out by the Welsh Government. Some respondents agreed that the options do fall in line with the Welsh Government's tax principles and others were unsure. Some were concerned that any changes to LDT would make the tax more complicated and therefore less clear and simple.

Some respondents were concerned that changes might work against efforts to support the zero-waste circular economy. Some wanted to include additional bands for certain materials with additional tax requirements. There was general concern about enforcement with many supporting greater enforcement on misdescription with some favouring greater enforcement of the lower rate over as opposed to abolition. There was also some concern that divergence in the rates would drive waste over the border rather than encouraging reuse of certain materials.

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Question 2. What positive impacts, if any, do you think these options would have on: the environment, the economy, the people of Wales, and you and/or your business?

4.6 Some respondents felt that changes would encourage businesses to look for alternatives to landfill, diverting qualifying materials away from landfill and potentially raise more revenue and boost reuse of materials such as aggregates and soils. Some believed there would be less need for virgin quarried materials as a result. Others believed there is scope to tighten the existing loss on ignition testing regime for waste fines, which would help reduce tax fraud.

Many made the comment that any reduction in landfill use would positively benefit the environment. Additional revenue raised from landfill could be used for other environmental causes. Some identified the potential for more job creation because of reusing and recycling waste. Some of the benefits to businesses included removal of fraud and misdescription would level the playing field and potentially drive investment.

Question 3: How could these options be adjusted to increase or enhance any positive impacts?

4.7 There were some concerns about removing the lower rate of LDT with some respondents seeing only negative impacts of such a decision. Raising the lower rate of LDT and reviewing qualifying materials and addition of another tier for certain materials seemed by some as a way of enhancing positive impacts both to support recycling and boost revenue. Allowing sufficient time for the waste sector to adjust to new opportunities was favoured by some. Some suggested providing guidance to businesses on the correct recycling processes highlighting the incentives to individual businesses.

Some believed that Extended Producer Responsibility (EPR) could be expanded

to cover items beyond packaging and the Emissions Trading Scheme (ETS) incorporating the impact of landfill. This approach was considered more valid on a UK wide basis. Updated lists of qualifying materials should be based on more precise definitions and identify where the maximum environmental gains can be made. Some suggested that money raised should be hypothecated specifically for the waste and waste management sectors.

Question 4. What negative impacts, if any, do you think these options would have on: the environment, the economy, the people of Wales, and you and/or your business?

4.8 Respondents noted that the negative impacts included increased costs to businesses at already challenging times with the cost of energy and raw materials already very high. Some believed that removal of the lower rate or any adjustments could affect business viability with consequences for the environment and any revenues raised via LDT.

Waste tourism was mentioned by some respondents as the main negative impact given the divergence of LDT rates between England and Wales. Changes may result in businesses not moving waste up the hierarchy, if a particular type of material is removed from the qualifying material order, then there would be no incentive for businesses to apply processes that convert what would be waste into the inert uncontaminated qualifying material which can be reused or disposed of with a useful purpose (e.g. quarry filling).

Some were concerned about unintended consequences such as delays to brownfield site development, finding sufficient cover material, illegal disposal of materials and potential to increase incineration.

Question 5. How could these options be adjusted to reduce or mitigate any negative impacts?

4.9 Some respondents believed that changes should consider individual business needs and look at cost impacts including whether a business is doing everything they can to minimize waste that is disposed of rather than recycled. Some were keen to develop similar or identical changes in England and Scotland but acknowledged that would require cross national support. Some were keen to keep the rates and only adjust in line with inflation. Focussing action on areas where there is significant misdescription of waste, such as trommel fines, could help maximise environmental improvements while avoiding unnecessary disruption to other parts of the sector. Some respondents recommended increased regulation, use of digital waste tracking and increased scrutiny to overcome the short-term increase in fraud and fly tipping.

Question 6. Do you consider that there should be a lower rate, as is currently the case? Please explain your answer

4.10 The vast majority of respondents believed there should be a lower rate of LDT. A few reasons were provided including the need for covering material for landfill sites and as a qualifying material it poses less of an environmental risk. The respondents who did not think there should be a lower rate suggested that a lower rate encourages lazy and wasteful practices, would reduce the risk of misdescription and fraud.

Welsh Government response

4.11 The Welsh Government recognises the importance of retaining clarity and simplicity in the operation of Landfill Disposals Tax and its importance in influencing behaviours in the wider efforts to support the zero-waste circular

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economy. The Welsh Government will continue to make decisions on tax policy for Welsh taxes based upon its tax principles.

The Welsh Government will consider the impacts identified by respondents when considering the appropriate next steps and when assessing the options for further development of the tax in the future.

The Welsh Government intends to retain the lower rate of Landfill Disposals Tax. The rate will be kept under review to ensure its effectiveness in contributing to the goal of making Wales a Zero Waste Nation by 2050.

5. Responses: option a, removing the lower rate

Responses to consultation questions

Question 7. Removal could take place in one amendment or could take place in phases. What do you consider the advantages and disadvantages of each option to be? Please explain your answer.

5.1 There are some concerns that removing the lower rate in one amendment would incur large costs to some businesses with removal in stages preferred to minimize impacts. Many said that any changes would require sufficient time to adjust. Some did not support removal in any form until a framework for reducing or reusing is in place.

Some believed a single amendment would improve enforcement and rapidly tackle existing challenges without prolonged delays that a phased approach might cause. Especially if it is implemented with other landfill policies with similar environmental objectives, such as digital waste tracking and the organic waste to landfill ban. This would also make it easier to evaluate the effectiveness of the

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policy without confusion of a staggered or phased approach.

Question 8. If the lower rate was removed in phases, what do you consider would be the best way to phase it out and why?

5.2 Again some favoured a phased removal to mitigate impacts on businesses with others suggesting removal should be based on waste type by assessing the impact of removing certain waste. The gap between each incremental increase should be large enough to allow landfill operators to monitor impacts and share data. Others again confirmed their desire to keep the lower rate.

Question 9. If the lower rate was removed in one amendment, how much time do you think would be needed to adequately prepare for this change? If applicable, what steps would you need to take to prepare your business for this change?

5.3 Most responses provided for this question said that sufficient time would need for businesses to factor in cost increases and allow time to accurately build this into their financial forecasts. Some of the responses suggested a number of years for implementation and others again repeated their view that the lower rate should not be removed especially not in a single amendment.

Question 10. If the lower rate was removed, what barriers, if any, do you think would be faced in adapting to that change?

5.4 There were concerns that operators would turn off their recycling lines as there would be no reason to segregate qualifying materials or fines in the absence of any financial incentive to do so. The knock-on effect might include a real risk of losing waste capacity and infrastructure as the viability of many waste sector businesses would be undermined which would impact on other tax

revenues, e.g. VAT, Corporation Tax, Pay As You Earn Income Tax (PAYE) and National Insurance contributions as well as on employment with business closures and potential staff redundancies.

Many respondents made the point that waste recycling operations have been established on basis of the 2 rates of tax. Removing the lower rate entirely will have significant impact and is likely to affect the economic viability of some companies.

It was noted that for local authorities, this change would involve adapting to increased fees relating to the landfilling of materials. This is particularly relevant if not aligned with money received through EPR, and/or the changes proposed changes to the UK ETS. Due to their duty to collect, local authorities are limited in impacting the composition of waste collected from households, and development of infrastructure as an alternative to landfill is likely to be slow, and reliant on private investment with limited influence from local authorities.

Welsh Government response

5.5 The Welsh Government will continue to monitor the effectiveness of the lower rate of LDT in contributing to the goal of making Wales a Zero Waste Nation by 2050. The Welsh Government respects the need for time to adapt to significant changes to the design of Landfill Disposals Tax.

The Welsh Government will continue to seek opportunities to ensure that LDT supports other activities, such as the Extended Producer Responsibility, in support of the zero-waste circular economy.

Whilst the Welsh Government recognises that the lower rate of LDT acts as an incentive for the sorting of materials suitable for recycling and reuse, and importantly of those qualifying materials from non-qualifying materials, the Welsh Government also acknowledges that there are other financial incentives for such

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activity absent a lower rate of LDT.

6. Responses to questions on option b: increasing the lower rate

Responses to consultation questions

Question 11. If the lower rate was retained, what do you consider that rate should be and why?

6.1 Many respondents preferred to retain the lower rate with some suggesting the rate should only rise with inflation. Many were keen to ensure that any above inflation rises should be done gradually to give business certainty and avoid any impact on recycling rates.

There were some that were more open to this option suggesting that increasing the lower rate for certain materials such as soils suitable for recycling would make waste producers look for recycling options instead of taking the easy option of landfill. If the landfill option was more expensive it would allow soil and aggregate recycling facilities to charge higher gate fees, become more economically viable, invest in new technology and infrastructure and encourage more recycling in line with Welsh Government targets and objectives. However, it was noted that certain qualifying materials for the lower rate are not suitable for recycling as they may not be easily processed into a marketable or usable product and the most suitable option is still landfill. The effect on these materials, such as clay and fines, should be considered if increasing the lower rate of LDT.

Any increase in the rate should attempt to balance the need for investment into recycling/recovery operations with avoiding unintended consequences. Some others were happy to see the lower rate abolished but gave no further

reasoning.

Question 12. What barriers, if any, do you consider would be faced in adapting to a significant increase in the lower rate?

6.2 Some believed that the main issue with significantly increasing LDT would be operators turning off their recycling capabilities as there would be no reason to segregate qualifying materials or fines in the absence of any financial incentive to do so, i.e. reliance on the lower rate LDT. Some highlighted the competitive disadvantage in Wales if other parts of the UK didn't follow suit.

Sudden and unplanned increased costs for businesses and councils if they are unable to reuse all the material categorised as lower rate may lead to perverse outcomes and a greater risk of waste crime.

For local authorities, this change may involve adapting to increased fees relating to the landfilling of materials. This is particularly relevant if not aligned with money received through EPR, and/or the changes proposed changes to the UK ETS. Due to their duty to collect, local authorities are limited in impacting the composition of waste collected from households, and development of infrastructure as an alternative to landfill is likely to be slow, and reliant on private investment with limited influence from local authorities. As such, any increase in cost on material that local authorities are currently landfilling is likely to be unavoidable. Alternatively, local authorities may seek to explore alternative disposal options outside of Wales where disposal costs would be cheaper, increasing transport requirements and the environmental impact of disposal.

Some said that avoiding ongoing misclassification and fraud if there is a substantial difference between the lower and standard rates.

Welsh Government response

6.3 The Welsh Government will provide details on any changes to the rates of Landfill Disposals Tax at the Draft Budget on 10 December 2024.

7. Responses to questions on option c: changing the materials which are lower rated

Responses to consultation questions

Question 13. Are any qualifying materials particularly difficult to reduce, reuse, recycle or dispose of via more sustainable methods than landfill? Please explain your answer.

7.1 Some respondents confirmed that they look for more ways to recycle to reduce the cost of sending material to landfill. Some believes there is more that can be done with material such as slag, rocks, soils and minerals which have in the past been sent to landfill or used as cover material.

Some qualifying materials are not suitable for recycling or could be potentially dangerous for the environment for which landfill provides is a sensible, safe, compliant environmental disposal option. Examples include, mixed C&D waste, particularly where it is contaminated with asbestos and/or residual gypsum/plasterboard, certain types of specialist glass which cannot be used in recycled glass manufacture.

Some believed if waste minimization, re-use and recycling initiatives are employed at source, this will facilitate more recycling of qualifying materials.

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Many Welsh recycling facilities use mechanical processes to separate higher value materials. Recycling of qualifying materials is a function of value and ease of separation. The greatest impediment associated with recycling qualifying material is the lack of enforcement and limited value associated with most qualifying materials.

Fines which are produced as a by-product of advanced mechanical treatment are effectively the fraction of the waste that is not possible to recycle. The best solution for these fines is landfill.

It was noted that the category that is increasing in tonnage sent to landfill is the “other Lower Rate Wastes” which, the list of qualifying materials, includes low activity inorganic compounds, calcium sulphate and calcium hydroxide and brine. This category comprised 7% of the total lower rate wastes sent to landfill in the 2021/22 period but had risen to circa 20% in the 2023/24 period. Some were keen to understand why these materials are increasingly being sent to landfill.

Other materials noted as challenging to reuse included incinerator fly ash from biomass plants which is sent to landfill as a qualifying material, hard-to-recycle plastic and bio stabilised waste that has been subject to recyclates extraction have no more sustainable treatment option. Asbestos waste was mentioned several times as was mixed construction and demolition waste which may include residual gypsum or plasterboard.

Question 14. Which qualifying materials do you think should remain lower-rated? Please explain your answer.

7.2 A range of different responses were provided for this question. Inert material and specific steel making waste (filter cake/slag), soils that are not easily recycled, incinerator bottom ash, Incinerator fly ash from wood and biomass plants, material collected from household sources, particularly rocks and soil,

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ceramic or concrete material and fines, should remain lower rated. Some respondents recommended that asbestos contaminated material should be added to the list.

Question 15. Which qualifying materials do you think should become standard rated? Please explain your answer.

7.3 Some believed that the Welsh Government should make any hazardous material standard rated. It was noted that Gypsum can be recycled simply. However, it is classed as qualifying material and attracts the low rate if tax and this incentivises organisations to dispose of the waste in landfill rather than recycling it. This has significant adverse environmental effects can happen where gypsum is disposed inappropriately in landfill. Soils and stones were highlighted again with some noting a significant increase in this material going to landfill over recent years. Some suggested there are viable means of avoiding disposal of suitable soils and stones materials already from development industry and that making it standard rated will not negatively affect this.

Some believed there is potential merit in reserving the lower rate only for materials which are not suitable for recycling, reuse, or disposal in a more sustainable manner, However, if the Welsh Government were to make this change, it is vital that the definition of these qualifying materials is set out in clearer detail, in order to ensure the lower rate captures all materials for which there is currently no better alternative to landfill disposal.

Other responses said that that the existing list of qualifying materials should not change and there are legitimate reasons for the existing list which were compiled by the industry. One response was keen to see all waste become standard rated.

Welsh Government response

7.4 The Welsh Government will undertake further work to reflect upon the materials referred to by various respondents to ensure that the appropriate treatment is applied and the rates of LDT contribute to wider policy intentions.

8. Responses to broader questions

Responses to consultation questions

Question 16. What methods do you know of to reduce, reuse, recycle or more sustainably dispose of qualifying materials? If applicable, what methods do you currently use?

8.1 Several responses were given to this question. Some respondents simply confirmed that there are a range of recycling methods and that businesses work hard to find partners to make use of waste products. Some said more work is needed to support the outputs from washing and processing plants to develop a framework for the reuse of materials that do not present any risk to the environment or harm to human health. Some said that gypsum can be recycled simply. However, it was noted that most of the gypsum from plasterboard ends up in landfill. A significant proportion of waste transfer stations receiving construction and demolition waste do not segregate plasterboard. This attracts the lower rate of tax and incentivises organisations to dispose of the waste in landfill rather than recycling it.

Recycling of incinerator bottom ash into aggregates, road base construction material and for use in cement manufacture are all established practices applicable to at least some of the material classed as “fines” which is the largest

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category of LDT qualifying materials. It was noted that some material will sometimes be used to restore quarries or former landfill sites. Some landfill operators utilise a wide range of waste to go into restorations (top-soils and sewage sludges).

For local authorities, the primary qualifying materials that are handled would relate to rocks and soil, ceramic or concrete material, through household waste recycling centres (HWRCs), and fines.

For local authorities, landfill is already used as a 'last resort' for material that cannot be sent for recycling or incineration. For these materials to be either reduced, or made suitable for reuse or recycling, this would require systemic changes at the point of the production of these items. This is where introduction of EPR beyond packaging materials would be beneficial, providing a financial incentive for the producers to make changes to the design of their products to make their use and disposal more environmentally friendly. However, within the current system and with EPR currently only being designed to cover packaging items, the position of local authorities to divert these items at end-of-life to more sustainable methods of disposal than landfill is not possible or influenceable.

For construction, demolition and excavation waste, respondents said that opportunities to increase the rate of recycling are limited mainly by the type of waste remaining, which is typically 'soft' excavation waste – soft clays and mud which is unsuitable for use as recycled aggregate. These materials play an important role in restoring former mineral extraction sites to a higher quality than existed before extraction commenced, supporting the Welsh Government's ambitions for biodiversity and nature recovery.

Question 17. In what other ways could the Welsh Government improve financial incentives to reduce, reuse, recycle or dispose of qualifying materials via more sustainable methods than landfill?

8.2 Some respondents believed that grant funding for specific recycling projects or creating a platform to enable landfill site operators (LSOs) to share information on recycling methods would be beneficial. Other ideas included, a suitably designed capital allowance or relief system to be claimed by a waste producer who reduces, reuses or recycles. Other ideas included industry best practice guides and stronger enforcement of regulations.

Some said that the Welsh Government could introduce a linear economy tax on both incineration and landfill or an incineration tax to reflect the 'embodied carbon' in these materials and the desire to avoid leakages from the circular economy. This could impact significantly on the management of plastic, helping move plastics management to the top tiers of the waste hierarchy. Such taxes would also impact positively on the management of other materials, such as paper and card.

It was suggested that a larger piece of work across the UK is needed to get landfill taxes more aligned with waste hierarchy principals so that councils are not unduly taxed for material that has no other option than to go to landfill or EfW while also driving material that can be recycled or reused away from these end points.

Some respondents believe to incentivise the management of qualifying materials via more sustainable methods than landfill, efforts and incentives need to be applied at the producers end for this material. Currently, EPR is being developed with a sole focus on packaging, but expanding this to cover other items would help incentivise the producers to design these items with sustainability in mind. Considering landfill as part of the UK ETS would also be beneficial, ensuring that increased costs of incineration do not incentivise landfill as an alternative, and

taking a complete approach to considering the carbon impact of all landfilled material. Investment in infrastructure across the country, particularly those which can handle the currently 'hard to recycle' material types, will be essential to create end markets and economic incentives for material currently sent for disposal.

Some thought the Welsh Government could reinvest some of the tax monies collected from landfill in R&D, innovation or industrialisation of solutions and on helping waste producers minimise or prevent actions that create the wastes or make their treatment or reuse more difficult.

Others were against financial incentives and recommend improved data gathering on individual waste types and the movement of waste, to help identify where any further marginal improvements can be made.

Question 18. What other options would you recommend to reduce the risk that waste will be misdescribed to pay less tax?

8.3 Some suggested that LSOs could provide transfer notes and photographic evidence on a regular basis. It was suggested that better enforcement interventions by NRW and use of WRA powers to impose sanctions at the earliest opportunity, if there is sufficient evidence to prove actual misdescription, would highly likely secure a deterrent to any potential misdescription.

Others believed the WRA should release clear guidance on what it considers is qualifying material for the purposes of the lower rate. Legitimate issues arise frequently because the environmental regimes use of waste codes does not integrate into the LDT regime of listing qualifying materials. Another alternative suggested was to introduce a certification or statement to be made by the waste producer as to whether it is possible to reduce, reuse, etc. the material rather than disposing of it. This would document a business' efforts to move waste up the waste hierarchy and might also provide clear numbers for WRA to track as to

whether business is actually disposing before reducing or reusing. Failure to complete the certification for a waste stream could have similar consequences to the Senior Accounting Officer (SAO) regime or financial penalties equivalent to the standard LDT rate if the contents of such certifications are found to be deliberately inaccurate or misleading.

It was also suggested that the WRA and NRW should focus far more of its regulatory activity and resources on illegal operators carrying out landfill tax fraud. Effective enforcement measures to deal with tax fraud were a key theme coming from respondents on this question.

Initiatives such as the introduction of mandatory waste tracking was also suggested to enable greater transparency on waste movements and their origin reducing the potential for waste crime.

Question 19. What more do you think could be done/what could be done differently, to reduce the risk of unauthorised disposals of waste?

8.4 It was suggested that more monitoring of unauthorised disposals sites and public naming and shaming of those responsible for unauthorised disposals to reduce the risk of unauthorised disposals. It was also suggested that improved effectiveness of NRW as the regulator tasked with tackling waste crime would be beneficial. Acting on industry intelligence about illegal waste sites and conducting thorough investigations, with early interventions and use of the full armoury of enforcement tools available to regulators. Several respondents mentioned the need for digital waste tracking and use of Remote Sensing (for early detection of illegal landfills), there were some that believed better education and training for waste producers was required, with more enforcement, higher penalties for fly tippers, including the seizure of assets.

Some said better guidance and engagement on how to reuse material for

businesses could also provide a positive approach to tackle waste crime.

It was also noted that local authorities should have appropriate enforcement powers and have sufficient funding to tackle the possible increase in fly-tipping and litter that may be seen from efforts to avoid paying the increased disposal fees. Failure to provide this will further increase the financial burden on local authorities.

Welsh Government response

8.5 The Welsh Government thanks respondents for the additional information provided in response to these questions and for highlighting other areas of consideration to support the goal of making Wales a Zero Waste Nation by 2050.

In respect of compliance, enforcement and unauthorised disposals, the Welsh Government notes the ongoing work undertaken by Natural Resources Wales and the Welsh Revenue Authority to ensure proper compliance with Landfill Disposals Tax. In 2023, the WRA became the first revenue authority in the UK to collect tax on cases of unauthorised disposals of waste.

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10. Responses on questions to the Welsh Language

Responses to consultation questions

Question 20. What, if any, impact would these options have on opportunities to use the Welsh language?

Question 21. Do you think these options could be changed to better support the Welsh language and ensure it is treated equally with English? Please explain your answer.

10.1 No responses were received for these questions.

11. Next steps

11.1 The Cabinet Secretary for Finance and Welsh Language will provide details on any changes to the rates of Landfill Disposals Tax at the Draft Budget on 10 December 2024.

12. Further information

WG51209

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Landfill Disposals Tax

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