

Accounting periods for Landfill Disposals Tax returns

The diagram below explains the accounting periods used by landfill site operators in their tax returns.

The two bars for Operator A and Operator B give examples of landfill site operators with different accounting periods. Operator A has a standard accounting period for reporting to the WRA, which aligns with the end of our reporting quarters. The majority of landfill site operators report to the WRA on this basis.

Operator B has agreed a different accounting period with the WRA, with different start and endpoints to our standard reporting quarters. A small number of landfill site operators report to the WRA on this basis.

