



Llywodraeth Cymru  
Welsh Government

## STATISTICS

# Landfill Disposals Tax statistics: April to June 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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## Main points

For waste disposed to landfill in the period April to June 2019:

- there were 292 thousand tonnes of authorised disposals. This is lower than the same period in 2018.
- these disposals resulted in £10.4 million tax due. This is a 10% fall from the same period in 2018.
- the 5 landfill site operators paying the most tax accounted for 88% of the total tax due
- there are 17 authorised landfill site operators covering 23 sites

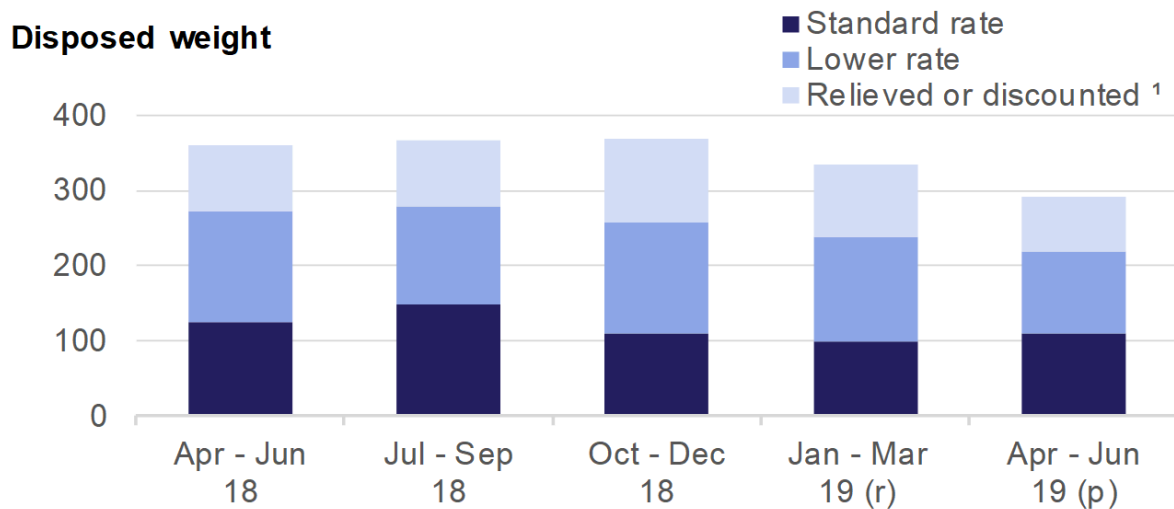
**More information on these landfill site operators can be found on the Welsh Revenue Authority website.**

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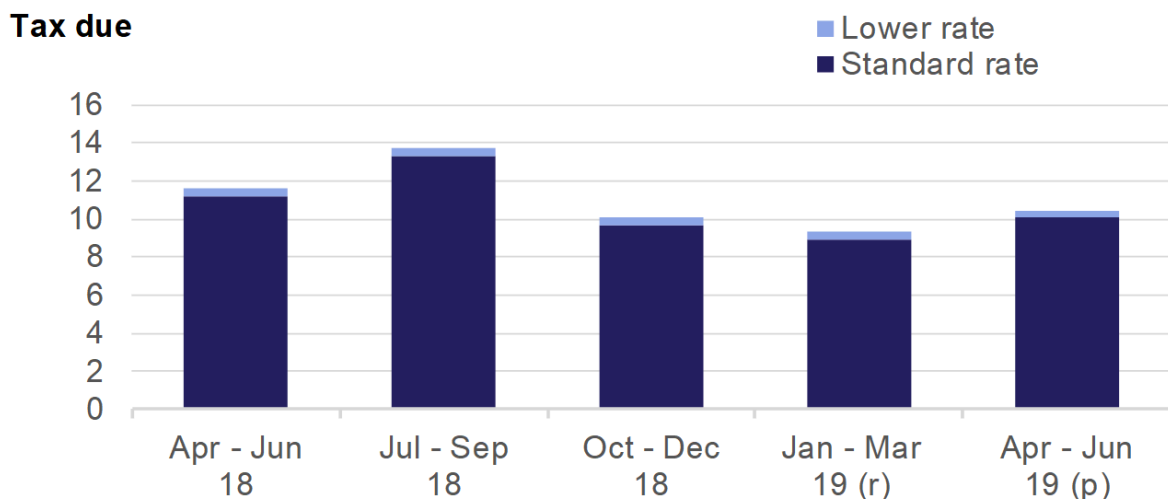
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## Chart 1: Weight of and tax due on waste disposed to landfill, by quarter



<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.



## 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).

The [Landfill Disposals Tax \(Wales\) Act 2017](#) gained Royal Assent on 7

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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 undertakes 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.

The following symbols are used in this release:

r      This value has been revised in this publication

p      This value is provisional and will be revised in a future publication

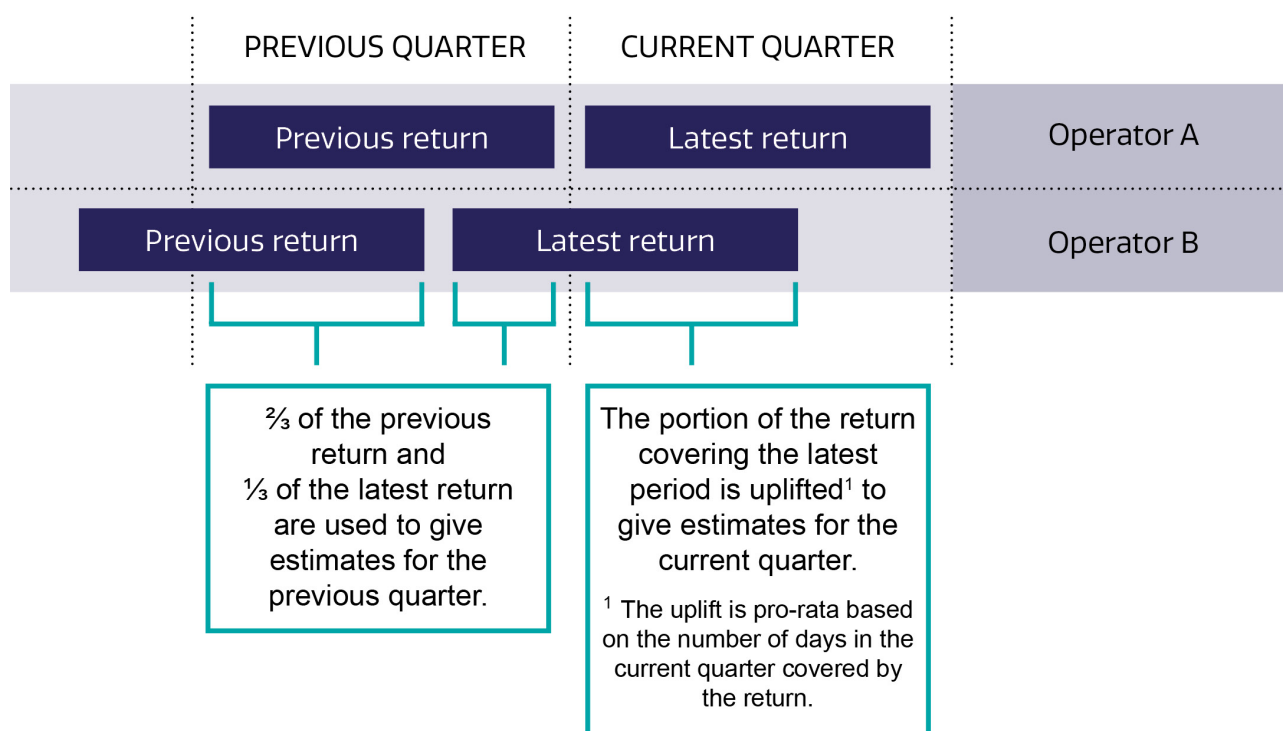
# Methods used in this release

## 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.



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## 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 has now been rejected by the WRA and tax is now due on this amount. Therefore, a very small revision has now been made to the figures for July to September 2018, which has not affected the rounded amounts presented for tax due presented in this release.

There have been no other instances of this credit being claimed to date. If any credit is claimed in future, it will be subtracted from the total tax due figures shown in this release.

## 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

	2018-19	2019-20
<b>Standard rate</b>	£88.95 per tonne	£91.35 per tonne
<b>Lower rate</b>	£2.80 per tonne	£2.90 per tonne
<b>Unauthorised disposals rate (not in Tables 1a and 1b)</b>	£133.45 per tonne	£137.00 per tonne

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

	Disposed weight ('000 tonnes) <sup>2</sup>			Total <sup>4</sup>
	Relieved or discounted <sup>3</sup>	Lower rate	Standard rate	
<b>2018-19 (r)</b>	<b>383</b>	<b>562</b>	<b>483</b>	<b>1,428</b>
April - June 18	88	147	125	360
July - September 18	88	129	149	366
October - December 18	111	148	109	368
January - March 19 (r)	96	138	100	335
<b>2019-20 to date (p)</b>	<b>71</b>	<b>109</b>	<b>111</b>	<b>292</b>
April - June 19 (p)	71	109	111	292

<sup>1</sup> This table does not include any information on unauthorised disposals as no data are yet available.

<sup>2</sup> Weights presented have been rounded to the nearest 1,000 tonnes.

<sup>3</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.

<sup>4</sup> Totals presented have been calculated based on the unrounded values.

In April to June 2019, there were 292 thousand tonnes of authorised disposals, lower than the same period in 2018.

The weight of waste disposed in April to June 2019 was lower than the same period in 2018 for each of the three categories shown in Table 1a (standard rate disposals, lower rate disposals and relieved or discounted).



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

	Tax due (£ millions) <sup>2</sup>			Relieved tax amount <sup>4</sup>
	Lower rate	Standard rate	Total <sup>3</sup>	
<b>2018-19 (r)</b>	<b>1.6</b>	<b>43.0</b>	<b>44.6</b>	<b>0.9</b>
April - June 18	0.4	11.2	11.6	0.2
July - September 18	0.4	13.3	13.6	0.2
October - December 18	0.4	9.7	10.1	0.3
January - March 19 (r)	0.4	8.9	9.3	0.2
<b>2019-20 to date (p)</b>	<b>0.3</b>	<b>10.1</b>	<b>10.4</b>	<b>0.2</b>
April - June 19 (p)	0.3	10.1	10.4	0.2

<sup>1</sup> This table does not include any information on unauthorised disposals as no data are yet available.

<sup>2</sup> Values presented have been rounded to the nearest £0.1 million.

<sup>3</sup> Totals presented have been calculated based on the unrounded values.

<sup>4</sup> This is the reduction in tax due to the application of reliefs. The amount does not include any element for water discount, which is not taxed.

These disposals for April to June 2019 resulted in £10.4 million of tax due, a fall of 10% 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 may be evidence of a seasonal pattern emerging in the data, with shorter days in winter months potentially a factor. We will investigate this further as we receive more data.

In April to June 2019, the five landfill site operators paying the most tax accounted for 88% of the total tax due.

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 WRA [1]**

	Value of LDT payments (£ millions)
<b>2018-19</b>	<b>35.8</b>
April - September 18 <sup>2</sup>	12.2
October - December 18	13.5
January - March 19	10.1
<b>2019-20 to date (p)</b>	<b>9.2</b>
April - June 19	9.2

<sup>1</sup> Values in this table have been rounded to the nearest £0.1 million.

<sup>2</sup> 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 April to June 2019, £9.2 million of LDT payments were received by the WRA, lower than in January to March 2019.

# Links to key quality information and glossary pages

[Key quality information](#)

[Glossary](#)

## Contact details

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