



Llywodraeth Cymru
Welsh Government

STATISTICS, DOCUMENT

Landfill Disposals Tax statistics: January to March 2025

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.

First published: 15 May 2025

Last updated: 15 May 2025

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get [information on copyright](https://www.gov.wales/copyright-statement) (<https://www.gov.wales/copyright-statement>).

Contents

Introduction (<https://www.gov.wales/pdf-optimised/node/68369#171906>)

Main points (<https://www.gov.wales/pdf-optimised/node/68369#171908>)

Statistician's comment (<https://www.gov.wales/pdf-optimised/node/68369#171910>)

Analysis (<https://www.gov.wales/pdf-optimised/node/68369#171912>)

Methods used in this release (<https://www.gov.wales/pdf-optimised/node/68369#171914>)

Contact details (<https://www.gov.wales/pdf-optimised/node/68369#171916>)

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get **information on copyright** (<https://www.gov.wales/copyright-statement>).

Introduction

Landfill Disposals Tax (LDT) is a tax on waste disposed to landfill, charged by weight, and landfill site operators pay the tax. There are 17 **authorised landfill site operators** (<https://gov.wales/welsh-revenue-authority-list-landfill-site-operators>) covering 21 sites. The intention of the tax is to reduce the amount of waste going into landfill and encourage less harmful methods of waste management such as recycling and incineration.

LDT can be broken down into:

- authorised disposals (at the lower or standard rate)
- unauthorised disposals (taxable disposals made outside of authorised landfill sites)

The Welsh Government set the **tax rates** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#section-30459>) and have matched those in the rest of the UK for the financial years up to 2024-25.

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** (<https://gov.wales/net-zero-wales>).

Forecasting LDT revenues for Wales in future is an important use of LDT statistics. The Office for Budget Responsibility produce **LDT forecasts** (<https://obr.uk/topics/scotland-wales-and-northern-ireland/welsh-tax-forecasts/>) to coincide with Welsh Government and UK Government budgets.

The **glossary** (<https://gov.wales/glossary-landfill-disposals-tax-statistics>) defines relevant terms used in this release and has been updated in this edition of the release. Our **key quality information** (<https://gov.wales/quality-information-landfill-disposals-tax-statistics>) describes how LDT statistics satisfy the Code of Practice

for Statistics.

LDT statistics are **accredited official statistics**

(<https://osr.statisticsauthority.gov.uk/accredited-official-statistics/>). In February 2022, the Office for Statistics Regulation **independently reviewed and accredited these statistics** (<https://osr.statisticsauthority.gov.uk/publication/assessment-of-compliance-with-the-code-of-practice-for-statistics-land-transaction-tax-and-landfill-disposals-tax/pages/1/>) as complying with the standards of trustworthiness, quality, and value in the **Code of Practice for Statistics** (<https://code.statisticsauthority.gov.uk/>). Accredited official statistics are called National Statistics in the **Statistics and Registration Service Act 2007** (<https://www.legislation.gov.uk/ukpga/2007/18/contents>).

Our **statistical output policy** (<https://gov.wales/welsh-revenue-authority-policy-publishing-official-statistics>) explains the policies and procedures we have in place for publishing official statistics. We also publish the **list of posts** (<https://gov.wales/pre-release-access-welsh-revenue-authority-official-statistics>) which have pre-release access to our statistics, including for LDT.

Back to top (<https://gov.wales/landfill-disposals-tax-statistics-january-march-2025-html#brig-top>)

Main points

For concluded **unauthorised disposals** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#30469>) cases, the WRA has collected £0.3 million in tax to date. While the number of cases concluded is currently small, in the past several years there has been considerable work to develop policies, investigate and test WRA powers on a variety of case types. The WRA continues to receive new and progress existing unauthorised disposals cases. Annually in our LDT statistics, we'll consider whether it's possible to publish further data on unauthorised

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get **information on copyright** (<https://www.gov.wales/copyright-statement>).

disposals.

For authorised waste disposals to landfill in January to March 2025:

- There were 235 thousand tonnes of authorised disposals. This is an 18% increase compared with the same period in 2024, due to increases relieved and discounted and lower rate disposals. Standard rate disposals were 2% lower than a year earlier and considerably lower than the same periods two and three years earlier.
- Possible reasons for the trend in standard rate disposals include:
 - effects of environmental policy in encouraging less harmful methods of waste management such as recycling and incineration
 - variability in the volume of disposals at particular sites where the landfill cells are full or nearly full, and some landfill sites nearing end-of-life
- These disposals resulted in £6.3 million of tax due. This is 1% higher than the tax due for the same period in 2024.
- Fines material accounted for 18% of the weight of waste disposed at the lower rate. Soils and stones accounted for 32% and 'other lower rate' accounted for 31%.
- 5 landfill site operators accounted for 89% of the total tax due, while the corresponding percentages for the 5 previous quarters were all above 90%. Before that, the figure varied between 80% and 90%.

For authorised waste disposals to landfill in April 2024 to March 2025:

- There were 942 thousand tonnes of authorised disposals. This is a decrease of 10% when compared with April 2023 to March 2024. Decreases in lower rate disposals and relieved and discounted disposals were partially offset by a smaller rise in standard rate disposals.
- These disposals resulted in £31.3 million tax due. This is 6% higher than the tax due for April 2023 to March 2024.
- Fines material accounted for 19% of the weight of waste disposed at the lower rate of tax, the lowest annual percentage seen to date for this type of

material. We expect that at least some of the low level of fines material in is a temporary effect at certain sites. Soils and stones accounted for 39% and 'other lower rate' accounted for 30% of lower rate disposals.

- The 5 landfill site operators paying the most tax accounted for 94% of the total tax due.

Back to top (<https://gov.wales/landfill-disposals-tax-statistics-january-march-2025-html#brig-top>)

Statistician's comment

Adam Al-Nuaimi, Head of Data Analysis in the WRA, commented on these statistics:

“ In January to March, the Landfill Disposals Tax due of £6.3 million was marginally higher than the same period a year earlier, but 15% and 35% lower than the same periods two and three years earlier, respectively. The largest influence on the tax due is standard rate disposals.

“ We're also pleased to publish the first statistic on unauthorised disposals. The currently small number of concluded cases resulted in the WRA collecting £0.3 million in tax, though this is expected to rise in future as further cases reach conclusion. Behind each concluded case is considerable work where the WRA have developed new policies and investigated and tested powers for this new area of the tax. ”

Back to top (<https://gov.wales/landfill-disposals-tax-statistics-january-march-2025-html#brig-top>)

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get **information on copyright** (<https://www.gov.wales/copyright-statement>).

Analysis

Unauthorised disposals

The WRA has been collecting and managing tax relating to the **unauthorised disposals** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#30469>) rate of LDT. Though the number of tax cases concluded is small, it is now possible to publish a figure on the total tax collected for these concluded cases. For the three year period (2022-23 to 2024-25), we've collected £0.3 million from concluded cases.

The unauthorised disposals team was created to issue tax charges on unauthorised disposals, which are taxable disposals made outside of authorised landfill sites. Since formation, the team have been developing policies and investigating and testing our powers on a variety of case types.

The unauthorised disposals team have finalised investigations on 16 cases, and of these:

- 8 cases were closed with tax due. In some of these cases, the tax has been fully paid (what we define below as 'concluded cases'). In other cases, the tax is currently unpaid or partially paid.
- 3 cases received warning letters
- 5 cases were investigated and closed with no further action

'Concluded tax cases' are a subset of closed cases with tax due, and a concept we haven't previously published statistics for. Here, we are restricting our statistics to tax collected from concluded cases because this is a new area of tax addressing less compliant behaviour. For what we define as concluded cases:

- the tax is fully paid to the WRA, and
- the tax amount is not being appealed by the taxpayer

Therefore we consider that this data is suitable for publication.

The WRA continues to receive new and progress existing unauthorised disposals cases. Annually in our LDT statistics, we'll consider whether it's possible to publish further data on unauthorised disposals.

Authorised disposals

The analysis in this release includes some statistical corrections that have been applied. The reasons why we make statistical corrections include:

- where we know that information on a tax return is incorrect and we are awaiting a taxpayer amendment to be submitted to us
- where a taxpayer amendment is being reviewed by the LDT operations team for its validity, we may make statistical corrections to undo the effect of the amendment within our statistics

Table 1 below shows percentage changes for the latest quarter against the same period a year earlier. Some percentage changes are large as they are based on small numbers, therefore we advise caution on interpreting any large percentage changes shown.

Table 1: Weight of waste disposed to landfill and percentage change from previous value a year earlier

	Disposed weight [thousand tonnes] - Jan to Mar 2024	Disposed weight [thousand tonnes] - Jan to Mar 2025 [provisional]	% change
Standard rate	57	56	-2%

	Disposed weight [thousand tonnes] - Jan to Mar 2024	Disposed weight [thousand tonnes] - Jan to Mar 2025 [provisional]	% change
Lower rate, of which:	126	144	14%
Fines material [note 1]	45	26	-41%
Soil and stones [note 2]	46	46	-2%
Concrete, bricks, tiles and ceramics [note 2]	10	27	168%
Other lower rate [note 2]	25	45	81%
Relieved or discounted [note 3]	16	35	122%
Total	200	235	18%

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get [information on copyright](https://www.gov.wales/copyright-statement) (<https://www.gov.wales/copyright-statement>).

Table 2: Tax due on waste disposed to landfill and percentage change from previous value a year earlier

	Tax due [£ millions] - Jan to Mar 2024	Tax due [£ millions] - Jan to Mar 2025 [provisional]	% change
Standard rate	5.8	5.8	0%
Lower rate	0.4	0.5	14%
Total	6.3	6.3	1%
Relieved tax amount [note 4]	[k]	0.1	169%

Table 3: Tax due on waste disposed to landfill, by financial year waste was disposed

Financial year	Tax due [£ millions]			Relieved tax amount [note 4]
	Lower rate	Standard rate	Total	
2018-19	1.5	47.1	48.6	0.9
2019-20	1.3	36.0	37.3	0.2
2020-21	1.6	30.4	32.0	0.3
2021-22	1.8	43.3	45.1	0.3

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get [information on copyright](https://www.gov.wales/copyright-statement) (<https://www.gov.wales/copyright-statement>).

Tax due [£ millions]				
2022-23	1.8	40.4	42.1	0.7
2023-24	1.9	27.6	29.5	0.6
2024-25 [p]	1.8	29.5	31.3	0.3

Source: **Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales** (<https://statswales.gov.wales/Catalogue/Taxes-devolved-to-Wales/Landfill-Disposals-Tax/landfilldisposalstaxstatistics-taxdue>)

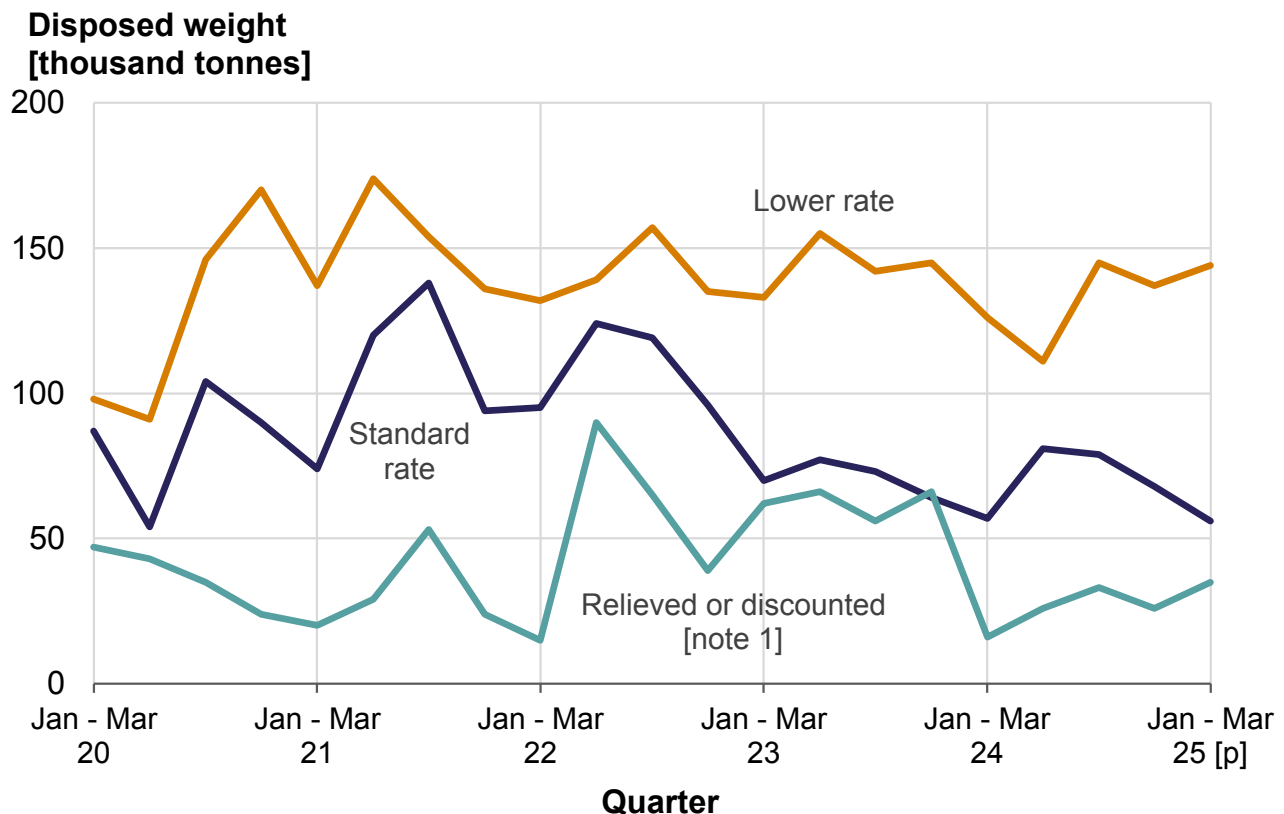
[Note 1] Fines are particles of material produced by a mechanical waste treatment process. Landfill site operators must ensure certain criteria are met for the material to be treated as qualifying fines at the lower rate of tax. Please see the glossary page for further information.

[Note 2] Data for these categories represents non-qualifying fines material, grouped by List of Waste (LoW) code. The groupings used for these three categories is presented in our glossary page.

[Note 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.

[Note 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.

Figure 1: Weight of waste disposed to landfill, by tax rate and quarter



Description of Figure 1: The line chart shows that in the past 5 years, seasonal variations have generally been seen in the quarterly weight of standard rate disposals, with generally higher levels of disposals in April to June and July to September than the other 2 quarters in a year. Lower rate disposals fluctuated, appearing to follow no set pattern, while relieved or discounted disposals were generally low since April 2019 except for the generally higher numbers seen in April to June 2022 and throughout 2023.

Source: **Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales** (<https://statswales.gov.wales/Catalogue/Taxes-devolved-to-Wales/Landfill-Disposals-Tax/landfilldisposalstaxstatistics-taxdue>)

[Note 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 for January to March 2025 are provisional and will be revised in a future publication.

Table 1 shows that in January to March 2025, there were 235 thousand tonnes of authorised disposals. This is 18% higher than the same period in 2024.

Within this total, there were 56 thousand tonnes of disposals at the standard rate, which is 2% lower than the same period a year earlier and considerably lower than the same periods 2 and 3 years earlier. Possible reasons for the general decrease from the recent highs in 2021 and 2022 include:

- effects of environmental policy in encouraging less harmful methods of waste management such as recycling and incineration
- variability in the volume of disposals at particular sites where the landfill cells are full or nearly full, and some landfill sites nearing end-of-life

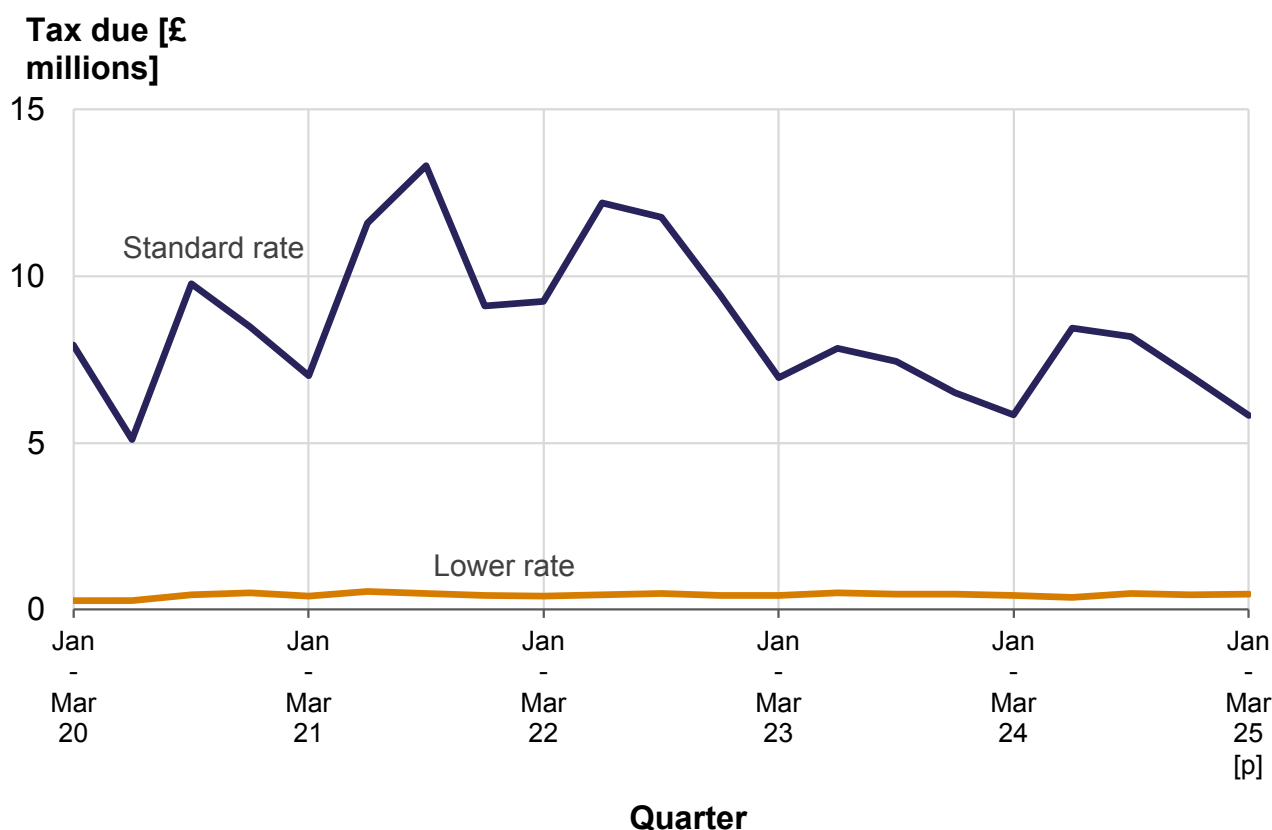
The LDT operations team continue to engage with landfill site operators to understand reasons for trends and to support future commentary.

The 144 thousand tonnes disposed at the lower rate was 14% higher than January to March 2024. Commentary below Figures 3 and 4 analyses the categories within lower rate data contributing to this trend.

In January to March 2025, the 35 thousand tonnes of relieved or discounted disposals was higher than each of the past 4 quarters but lower than each of the 4 quarters prior to that. The level of relieved or discounted waste has varied greatly over time. This is usually dependent on circumstances at specific landfill sites. For example, when a landfill cell becomes full, there could be a temporary higher level of site restoration relief claimed by the operator for materials to cap the cell. Therefore it's not straightforward to determine whether the amounts of

relieved or discounted waste will rise or fall in future from historic trends.

Figure 2: Tax due on waste disposed to landfill, by tax rate and quarter



Description of Figure 2: The line chart shows that quarterly tax due from standard rate disposals followed a similar seasonal trend to the weight of disposals shown in the previous chart. The tax due from lower rate disposals ranged between £0.3 million and £0.5 million each quarter.

Source: **Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales** (<https://statswales.gov.wales/Catalogue/Taxes-devolved-to-Wales/Landfill-Disposals-Tax/landfilldisposalstaxstatistics-taxdue>)

[p] The values for January to March 2025 are provisional and will be revised in a future publication.

Disposals in January to March 2025 resulted in £6.3 million of tax due. This is 1% higher than the same period in 2024. The trends in weight of waste disposed and some possible reasons for this are described under Figure 1.

There is evidence of a seasonal pattern in the standard rate data, with shorter days in winter months potentially a factor in the level of disposals.

For January to March 2025, the 5 landfill site operators paying the most tax accounted for 89% of the total tax due, a lower figure than the 5 previous quarters. Up to July to September 2023, the figure varied between 80% and 90%. Between October to December 2023 and October to December 2024, it was over 90%.

The relieved tax amount is not shown on the chart but has ranged from very little up to £0.3 million each quarter. This value was £0.1 million in January to March 2025.

Revisions to the weight of waste disposed and tax due for October to December 2024

As described in the [methods section of this release](https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html#171914) (<https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html#171914>), our estimation processes result in provisional estimates for the latest quarter being routinely revised in the next edition of the statistical release. These revisions are often relatively small.

Compared with estimates published in our previous statistical release, we have revised the October to December 2024 data as follows:

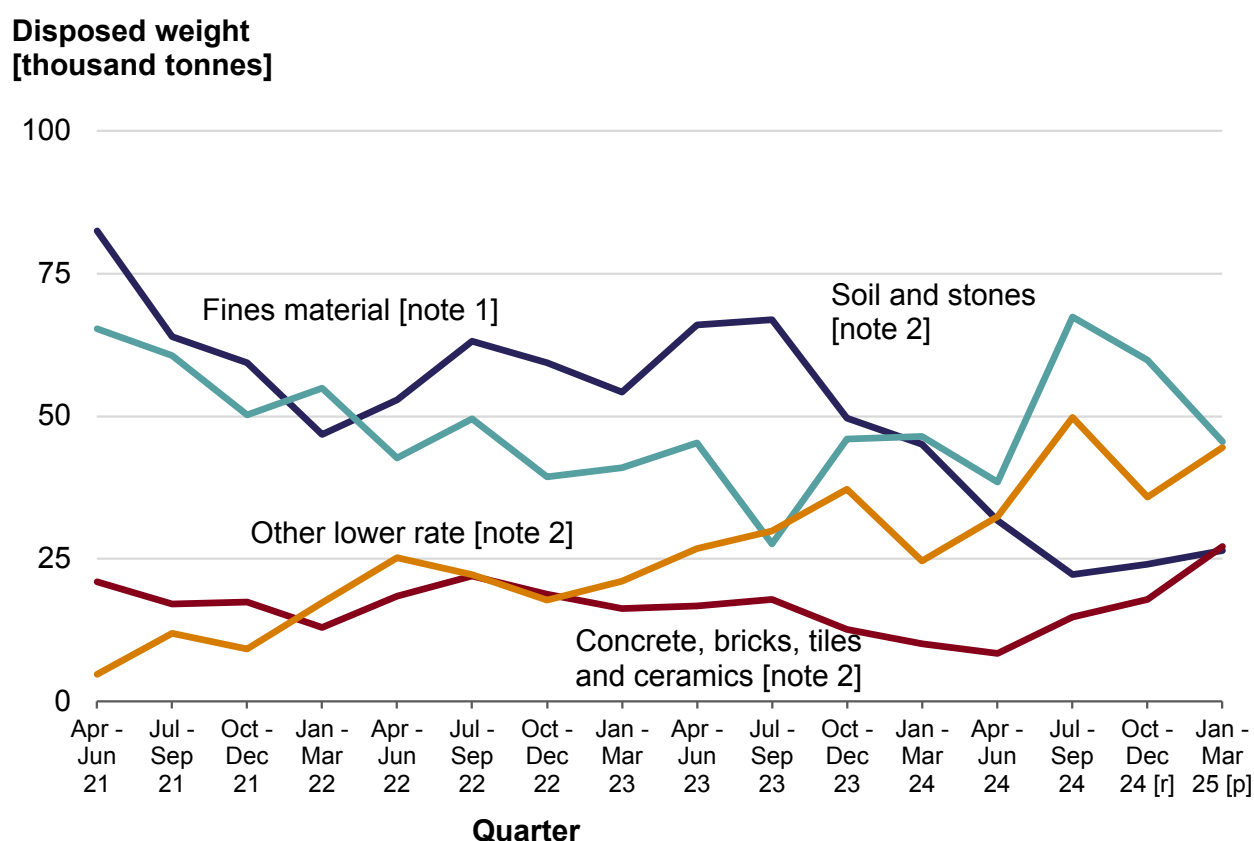
This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get [information on copyright](https://www.gov.wales/copyright-statement) (<https://www.gov.wales/copyright-statement>).

- the weight of waste disposed at the standard rate remained unchanged at 68 thousand tonnes
- the weight of waste disposed at the lower rate revised downwards from 141 thousand tonnes to 137 thousand tonnes
- the total tax due remained unchanged at £7.5 million

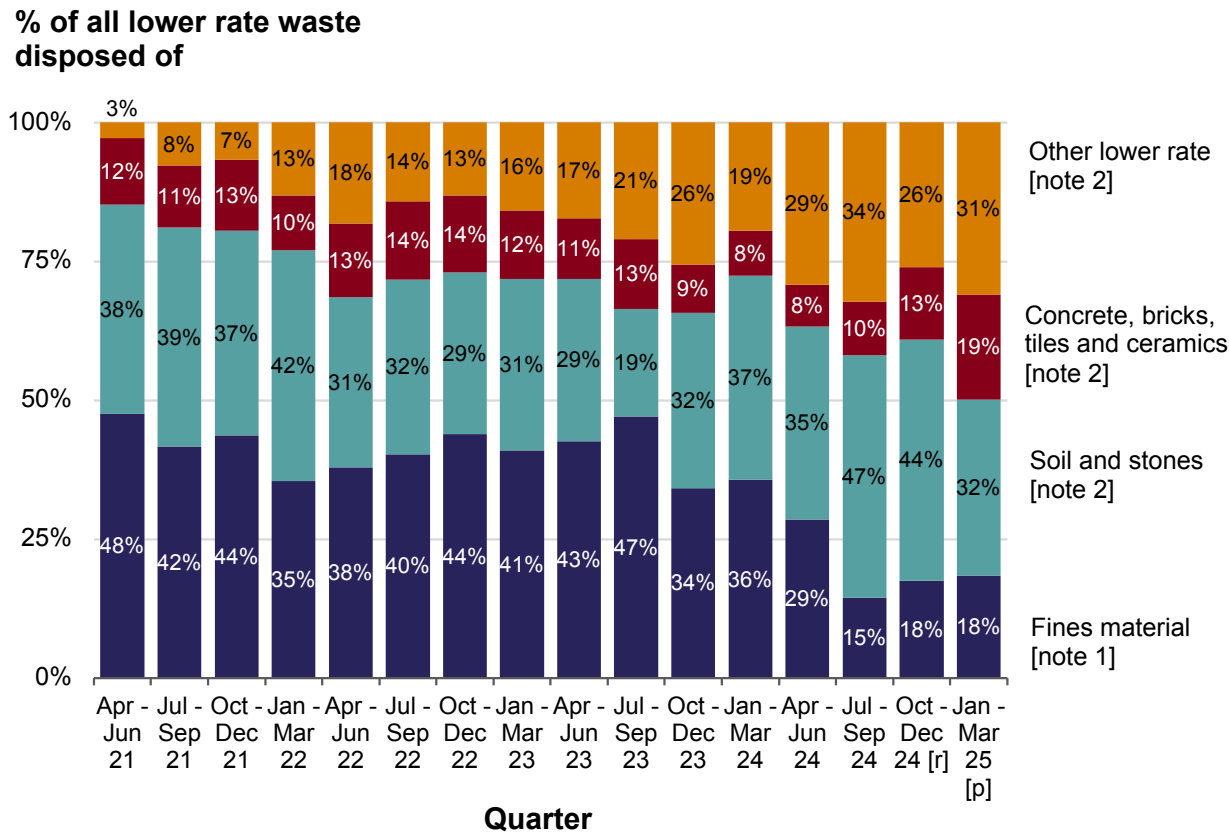
Figure 3: Weight of lower rate waste disposed to landfill, by type of waste and quarter



Description of Figure 3: The line chart shows that the disposed weight of fines material has risen slightly in the past 2 quarters, after declining for 4 successive quarters prior to that. The weight disposed of soils and stones has declined in the past 2 quarters from the high seen in July to September 2024 and the level is now similar to the same quarter a year earlier. 'Other lower rate' has generally

grown over the last three years from minimal contribution to become the second highest category this quarter, whilst ‘concrete, bricks, tiles and ceramics’ increased in the past 3 quarters and now has a similar level to fines material.

Figure 4: Percentage of lower rate disposals of each waste type, by quarter



Description of Figure 4: The bar chart shows that in January to March 2025, the percentage of lower rate weight accounted for by fines material was similar to the previous quarter and remains at a relatively low level historically. Soils and stones and ‘other lower rate’ each accounted for nearly a third of lower rate disposed. ‘Concrete, bricks, tiles and ceramics’ accounted for nearly a fifth of lower rate disposals, the highest quarterly figure seen to date.

Source: **Landfill Disposals Tax statistics by reporting period, tax rate and measure on StatsWales** (<https://statswales.gov.wales/Catalogue/Taxes-devolved-to-Wales/Landfill-Disposals-Tax/landfilldisposalstaxstatistics-taxdue>)

[Note 1] Fines are particles of material produced by a mechanical waste treatment process. Landfill site operators must ensure certain criteria are met for the material to be treated as qualifying fines at the lower rate of tax. Please see the **glossary page** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#97815>) for further information.

[Note 2] Data for these categories represents non-qualifying fines material, grouped by List of Waste (LoW) code. The groupings used for these three categories are presented in our **glossary page** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#97815>).

[p] The values for January to March 2025 are provisional and will be revised in a future publication.

[r] The values for October to December 2024 have been revised in this publication.

Table 1 earlier in the release showed that in January to March 2025, 26 thousand tonnes of fines material was disposed at the lower rate of tax. This is 41% lower than the same period a year earlier. We expect that at least some of the low level of fines material in the past 3 quarters is a temporary effect at certain sites.

For the weight of soils and stones disposed at the lower rate of tax, there was a marked decrease from the 67 thousand tonnes seen in July to September 2024 to 46 thousand tonnes this quarter. The level seen in the current quarter is similar to that seen in the same quarter a year earlier.

Figure 4 shows that since April 2021, the quarterly percentage of lower rate

waste accounted for by fines material varied between 15% and 48%. The lowest and highest values were seen in July to September 2024 and April to June 2021 respectively. The value this quarter was 18%.

Since April 2021, the quarterly percentage of lower rate waste accounted for by soils and stones varied from 19% to 47%. The lowest and highest values were seen in July to September 2023 and July to September 2024, respectively. The value this quarter was 32%.

The percentage of lower rate disposals classified as ‘other’ generally rose from 3% in April to June 2021 to 34% in July to September 2024 and is now 31%. In future releases, it’s unlikely that we will be able to provide more detail on this category. This is due to challenges around potentially revealing information on individual operators.

To date, we haven’t observed any seasonal variations in the lower rate data but will continue to monitor this in future releases.

Table 4: Percentage of lower rate fines material received under each relevant List of Waste (LoW) code, April 2021 to March 2025

LoW code	Description	Percentage
19 12 12	Other wastes (including mixtures of materials) from mechanical treatment of wastes other than those mentioned in 19 12 11	80%
19 12	Minerals (for example sand, stones)	20%

17 05 04	Soil and stones other than those mentioned in 17 05 03	0%
----------------	--	----

We previously received a request to break down data for lower rate fines material by List of Waste code. We then began publishing this table in the October to December 2022 edition of this release. In the releases since, we have updated these approximate percentages to include data for the most recent quarter, which resulted in no change to the percentages. We will continue updating these percentages in a similar way in future.

Receipts of LDT

We also publish quarterly receipts data for LDT on StatsWales. This data is based on the date the payment was received, sometimes referred to as 'on a cash basis'.

Landfill Disposals Tax statistics on tax paid, on StatsWales

(<https://statswales.gov.wales/Catalogue/Taxes-devolved-to-Wales/Landfill-Disposals-Tax/landfilldisposalstaxstatistics-tax-paid>)

These data usually differ slightly from the data on tax due. This is because the figures 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. Generally, figures for cash receipts broadly align with the total due for the previous quarter. Cash receipt data will:

- include very small amounts of penalties and interest paid relating to LDT

- exclude any amounts of unpaid LDT, including penalties and interest. We manage any instances through our debt management processes.

Accounting adjustments made in a financial year different to that when the waste was disposed

In the spreadsheet published on the headline page, Table 3 contains details of adjustments made to reflect waste disposed in one year that was accounted for in a different year within the WRA financial accounts. We update Table 3 annually in the edition of the release which follows the publication of the WRA financial accounts.

Differences between disposal years and accounting years can happen when a taxpayer amendment to the disposals is notified by a landfill site operator. In some situations these amendments may be accepted, or lead to an [enquiry](https://gov.wales/wra-tax-assessments-enquiries-guide) (<https://gov.wales/wra-tax-assessments-enquiries-guide>), after which the amendment may be confirmed, rejected or reversed (if it had previously been accepted). All these scenarios might lead to accounting adjustments. The position may be further complicated by an [appeal to the tribunal](https://www.gov.wales/disagree-wra-tax-decision/appeal-tribunal) (<https://www.gov.wales/disagree-wra-tax-decision/appeal-tribunal>) and a consequent further delay in accounting. Accounting adjustments may be made where there is uncertainty whether tax will eventually be due, ahead of the outcome of any appeal to the tribunal being determined.

Accounting adjustments made in a financial year different to that when the waste was disposed (Open Document Spreadsheet, 14 KB) (<https://gov.wales/sites/default/files/statistics-and-research/2025-05/landfill-disposals-tax-statistics-january-march-2025.ods>)

Back to top (<https://gov.wales/landfill-disposals-tax-statistics-january-march-2025.html#brig-top>)

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025.html> for the latest version.

Get [information on copyright](https://www.gov.wales/copyright-statement) (<https://www.gov.wales/copyright-statement>).

Methods used in this release

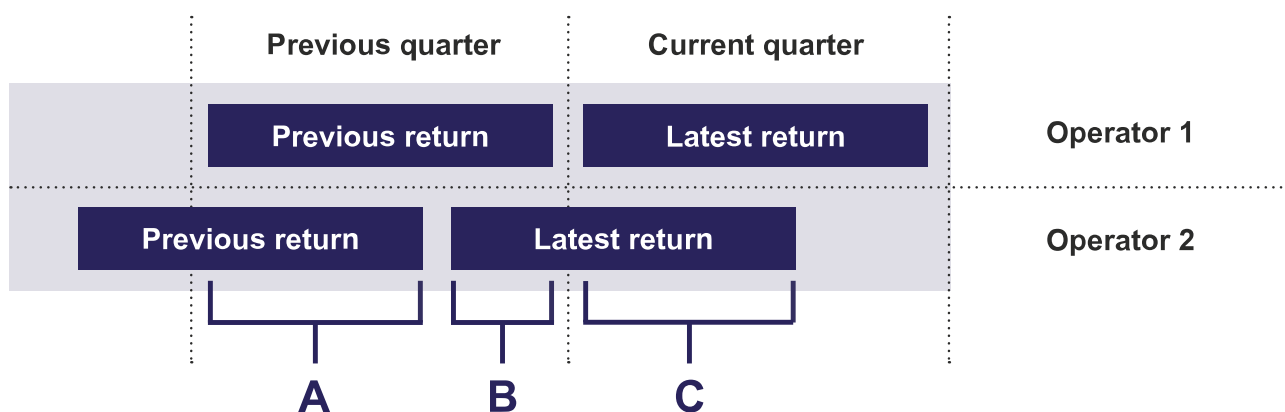
Estimates for operators with non-standard accounting periods

Most landfill site operators report to the WRA using **standard accounting periods** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#30461>). 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.



The diagram shows a timeline of the previous return and latest return for Operators 1 and 2. Letters A, B and C denote parts of the previous and latest return for Operator 2 and how these are used in the calculation.

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 **quality information** (<https://gov.wales/quality-information-landfill-disposals-tax-statistics#30457>), we describe how we introduced a new tax return from April 2021. In the new return, landfill site operators record any **relieved** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#30465>) waste and any **water discounts** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#30467>) 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.

In our **quality information** (<https://gov.wales/quality-information-landfill-disposals-tax-statistics#30457>), we have added new information on the reasons for differences between data from LDT returns and Natural Resources Wales data collection on input and output waste at permitted waste sites. This is relevant for relieved waste.

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** (<https://gov.wales/glossary-landfill-disposals-tax-statistics#30463>) and therefore are not reported to the WRA. We do not collect data on these exempt disposals.

Back to top (<https://gov.wales/landfill-disposals-tax-statistics-january-march-2025-html#brig-top>)

Contact details

Statistician: Dave Jones

Telephone: 03000 254 729

Email: data@wra.gov.wales (<mailto:data@wra.gov.wales>)

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get **information on copyright** (<https://www.gov.wales/copyright-statement>).

Rydym yn croesawu galwadau a gohebiaeth yn Gymraeg / We welcome calls and correspondence in Welsh.

Media

Telephone: 03000 254 770

Email: news@wra.gov.wales (<mailto:news@wra.gov.wales>)

Rydym yn croesawu galwadau a gohebiaeth yn Gymraeg / We welcome calls and correspondence in Welsh.



This document may not be fully accessible.

For more information refer to our [accessibility statement](https://www.gov.wales/accessibility-statement-govwales) (<https://www.gov.wales/accessibility-statement-govwales>).

This document was downloaded from GOV.WALES and may not be the latest version.

Go to <https://www.gov.wales/landfill-disposals-tax-statistics-january-march-2025-html> for the latest version.

Get [information on copyright](https://www.gov.wales/copyright-statement) (<https://www.gov.wales/copyright-statement>).