

Revenue Scotland Announcement

SETS Upgrade

Thursday 8 August

Following introduction of the upgraded tax collection system (SETS) on 24 July, Revenue Scotland is pleased to confirm the following:

Key milestones

The SETS portal has seen much activity in the first two weeks since go-live: over 2500 registered users and over 5000 submitted returns.

Completion of transition period

Revenue Scotland has been working closely with Registers of Scotland to ensure minimal disruption to the Registration of Title process both during the planned maintenance period and in the two weeks since go-live. Revenue Scotland has now reverted back to the standard operating procedures for this, with Registers of Scotland completing Section 43 checks as normal.

Paper Forms - 16th August deadline

Any users submitting paper LBTT returns must now send these directly to Revenue Scotland rather than Registers of Scotland. For an initial transitional period of 30 days following go-live (until 16th August), any paper LBTT returns received by Registers of Scotland were forwarded to Revenue Scotland.

From 19 August 2019, any forms (including Additional Dwelling Supplement, LBTT tax returns, lease and three year lease returns) incorrectly sent to Registers of Scotland will be returned to the submitting party. In addition, any old style paper forms received by Revenue Scotland will be rejected and a new, updated paper form will need to be submitted. All paper forms sent to Revenue Scotland must be accompanied by cheque payment for any tax due.

Any paper forms misdirected or received in the old format may lead to delay in registration in the Land Register and penalties for late filing and/or late payment of tax.

Continuous Improvement

Revenue Scotland is adopting a two phase approach to delivery of the upgraded SETS with a second phase of functional improvements scheduled for delivery during December/January. We are already acting upon user feedback (see [Service Design Circular, 6 August](#)) and will continue to do so during Phase Two and into Continuous Improvement.

Further such announcements or updates will be provided as and when required.

More information is available on the Revenue Scotland website, or email servicedesign@revenue.scot

Revenue Scotland
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