



Lindsay Wells
Unit Manager, SLCF Team
SEPA

Scottish Landfill Communities Fund

Tax credit scheme

Established 2015

Regulated by SEPA for Revenue Scotland





Landfill Tax



5.6% of tax liability to SLCF

90% tax credit for contributions

10% from Contributing Third Party

>£400m

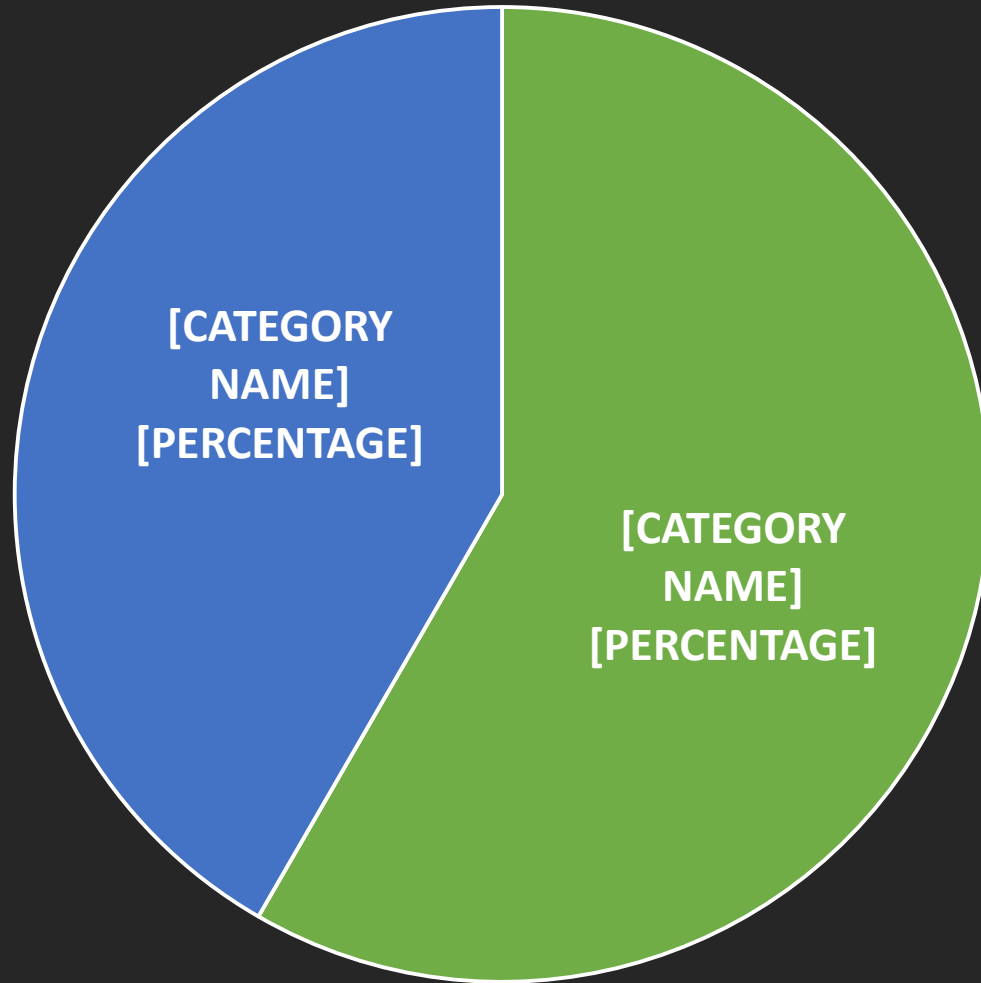
SLfT revenue



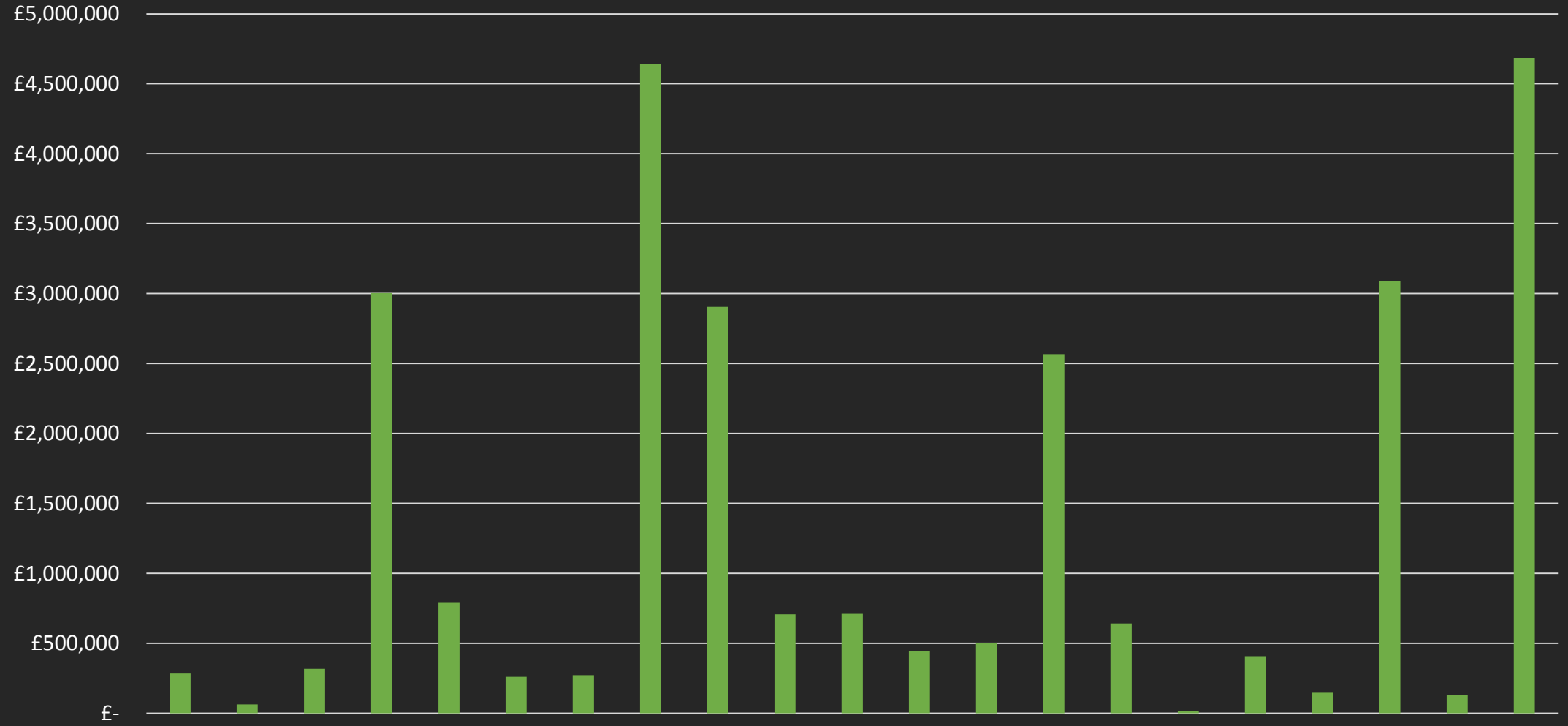
£26.5m

Contributions to SLCF

Who contributes to the SLCF?



Contributions by Landfills





Contributing Third Party



Landfill operator gets 90% tax credit on all contributions

Can find someone to pay remaining 10%

10 of 21 Landfill Operators receive payments from third parties

£26.5m



842 projects

Project Types



RESTORATION



RECYCLING



PUBLIC AMENITY



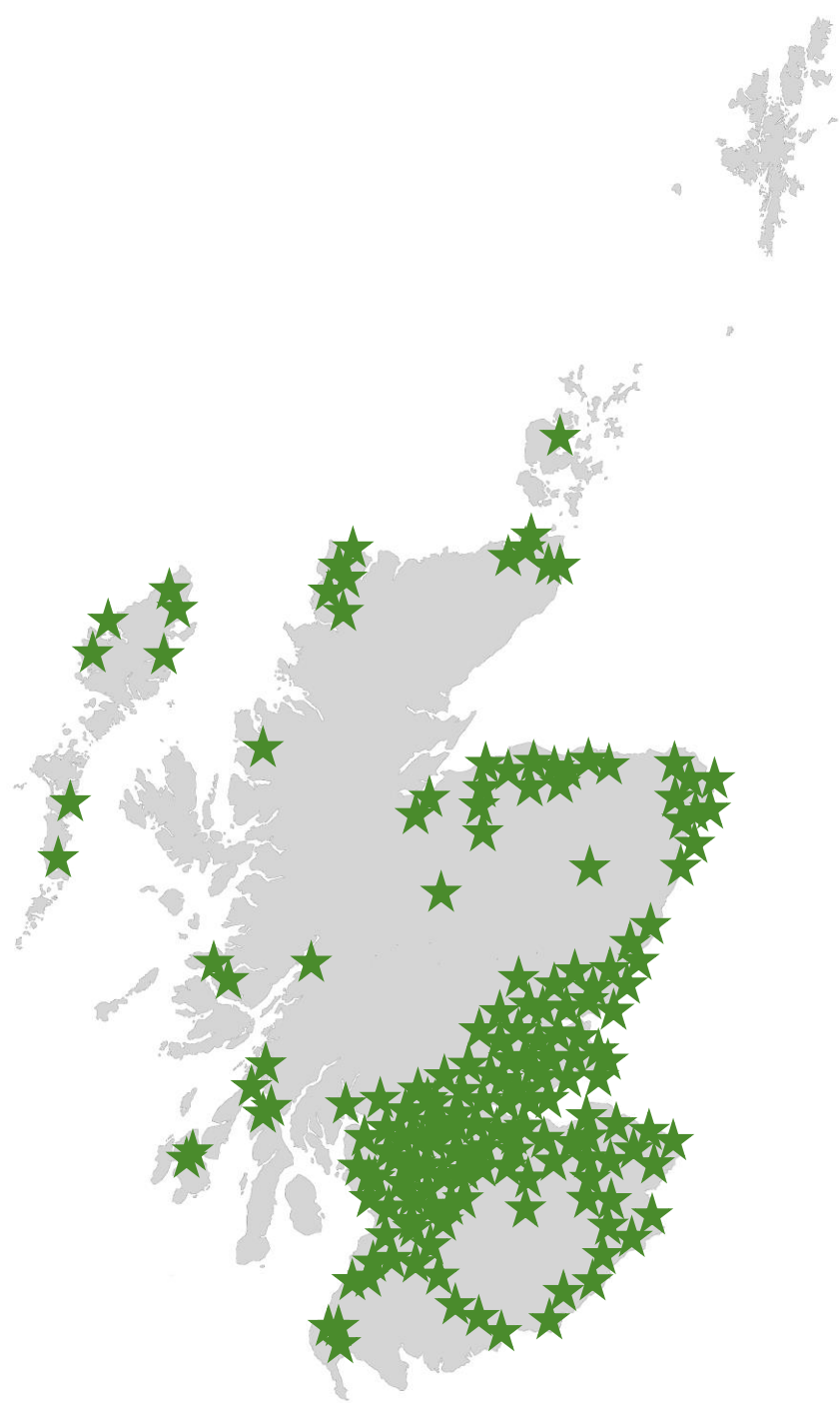
BIODIVERSITY



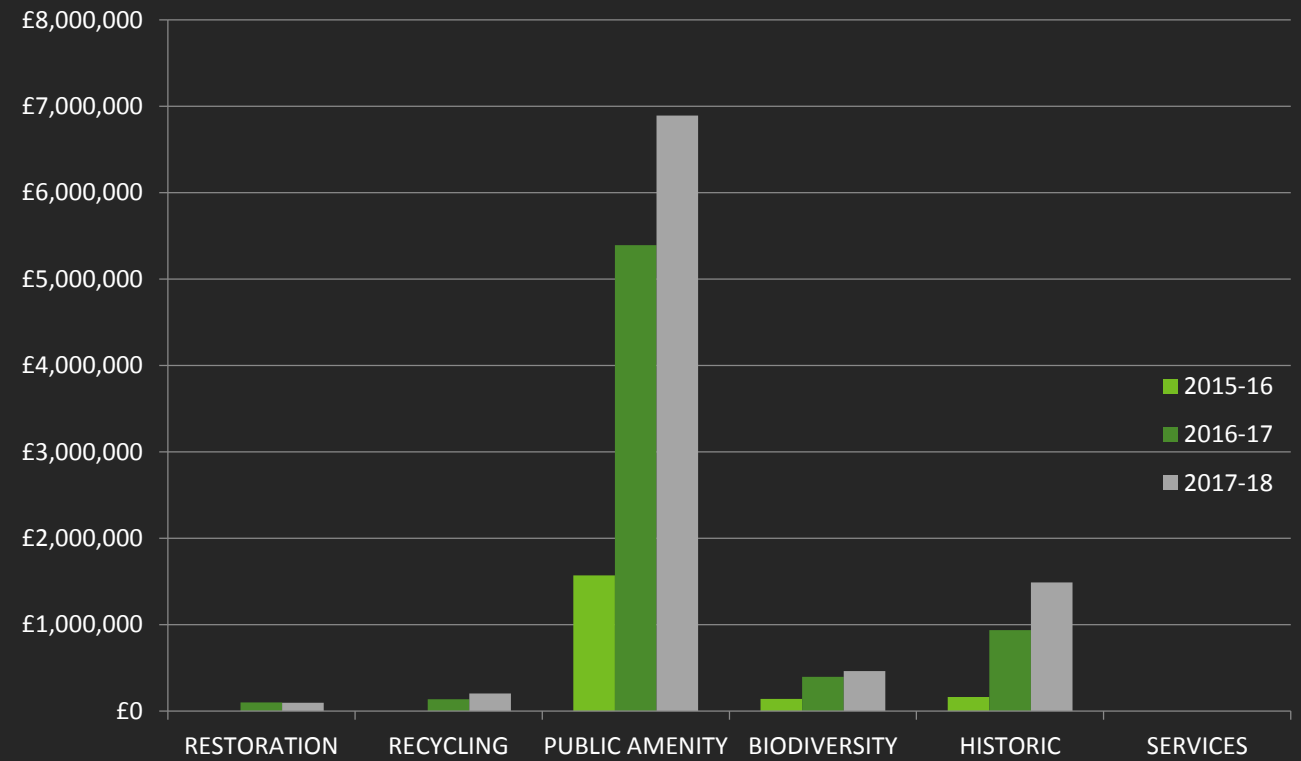
HISTORIC



SERVICES



Projects

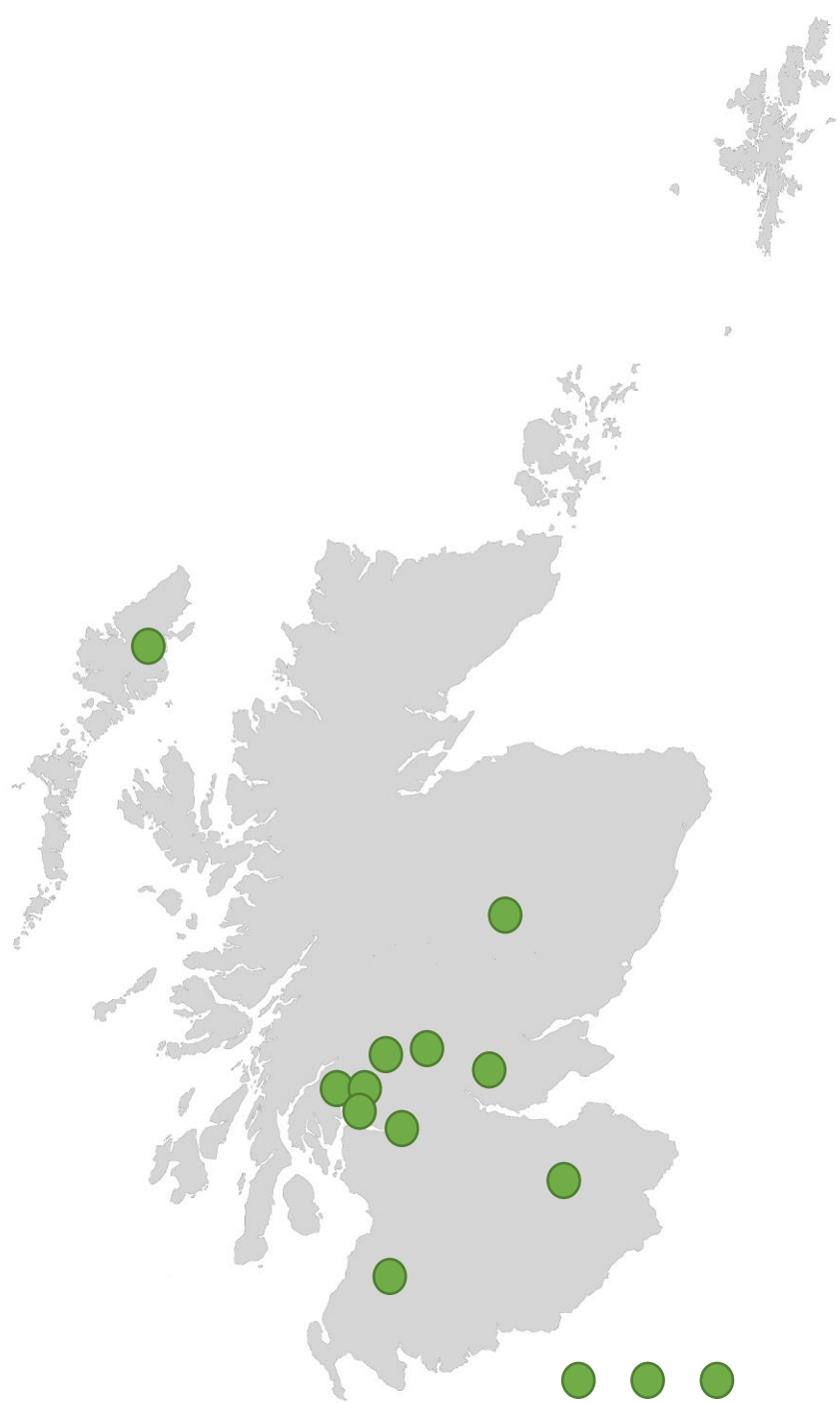




Distribution of Funds

14 Approved Bodies

Must consider projects from
anywhere in Scotland





Make a contribution



Check how much you could give

Make a connection with an
Approved Body

Claim tax credit and look for CTP

Thanks



www.sepa.org.uk/environment/waste/

[scottish-landfill-communities-fund](http://www.sepa.org.uk/environment/waste/scottish-landfill-communities-fund)

