



SETS Upgrade - Scottish Landfill Tax - How to Guidance – October 2019

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For help and support please:

- Visit the Revenue Scotland website – www.revenue.scot
- Telephone the Support Desk: 03000 200 310
- Email slft@revenue.scot

Relevant legislative guidance is available throughout this document in bold.

1. How to register for SLfT - General guidance

Under section 22(3) of the Landfill Tax (Scotland) Act 2014 and Part 2 of The Scottish Landfill Tax (Administration) Regulations 2015, landfill operators are required to notify us of their intention to carry out taxable activities within 30 days of the earliest date after 15 February 2015 on which they form (or continue to have) the intention to carry out taxable activities in relation to SLfT. See **SLfT4002** for more information.

We will not register any sites outside of Scotland for SLfT. Any matters relating to sites outside of Scotland, or for de-registration of sites for UK Landfill Tax, should be directed to HMRC.

Online registration is currently unavailable, please follow the manual registration process.

For help, telephone the Support Desk (tel: 03000 200 310) or email SLfT@revenue.scot

Manual Registration

To notify us of your intention to carry out taxable activities in relation to SLfT, use the registration form available at www.revenue.scot/slftregistrationforms.

For further guidance go to www.revenue.scot/slftmanualregistration.

2.1 How to make an online SLfT return - General guidance

Before making an online SLfT return, landfill operators must first have registered with Revenue Scotland for SLfT.

When completing and submitting an online SLfT return, some of your details will be pre-populated based on the details you previously submitted when you registered. Please check these details and make any necessary corrections to your registration before completing your return by writing to us. It is your responsibility to ensure the details we hold for you are up to date.

SLfT does not apply to disposals at any sites located outside of Scotland. Please send any tax returns relating to such disposals to the relevant tax authority.

A SLfT return must be made to us within 44 days of the end of the accounting period to which it relates. A tax return is 'made' when it is received by us.

The date by which the return is due is the 'filing date', as defined by section 82 of the Revenue Scotland and Tax Powers Act 2014.

Late returns and payment of tax may incur interest (see **RSTP4002**) and liability to penalties (see **RSTP3005** and **RSTP3008**).

The quarterly accounting periods for SLfT for all landfill operators are:

1 July – 30 September	(the filing date is 13 November)
1 October – 31 December	(the filing date is 13 February)
1 January – 31 March	(the filing date is 14 May)

Completing an online SLfT return

Online SLfT returns can be submitted using the upgraded Scottish Electronic Tax System (SETS) portal. To access the SETS portal, use <https://portal.revenue.scot>.

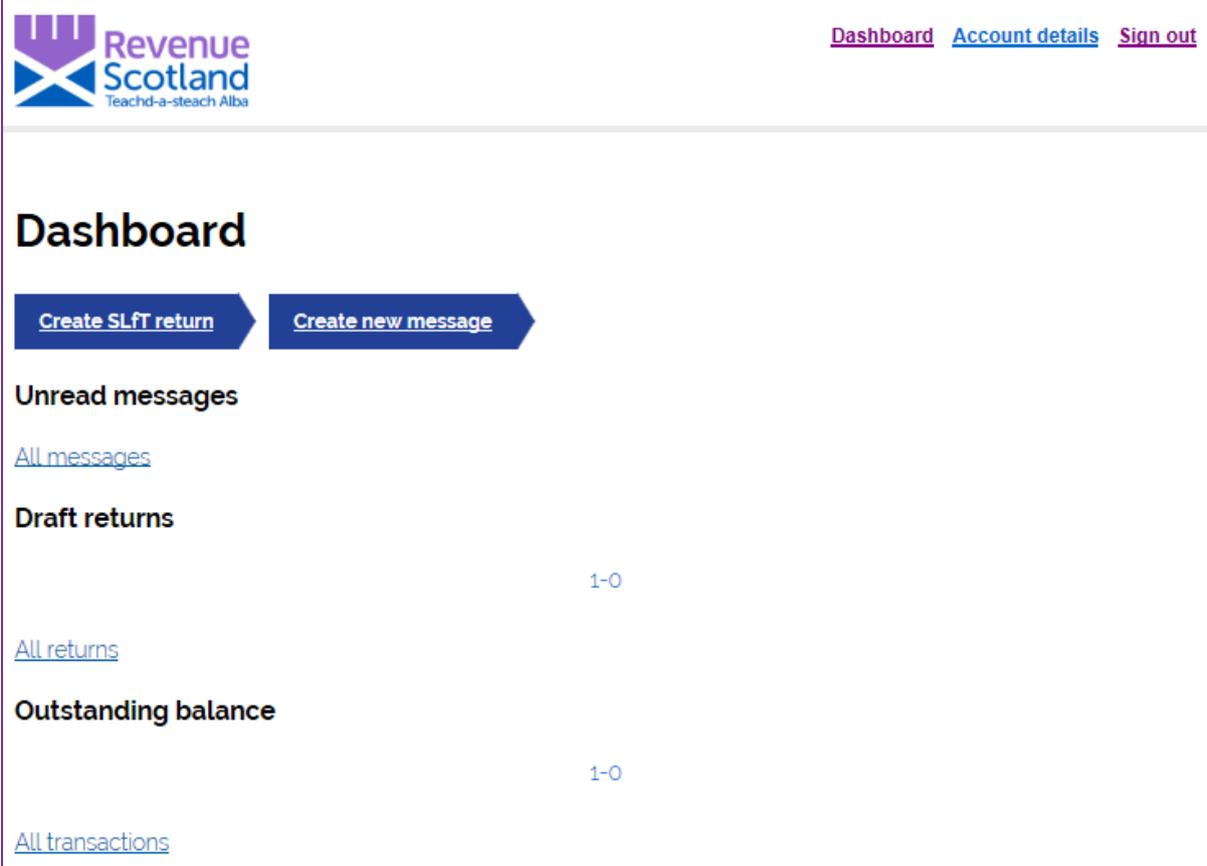
Step by step instructions on how to activate your account and log on to the SETS portal is available at www.revenue.scot/sets-upgrade-key-info.

Completing an online SLfT return includes entering details in a new 'Waste Details Summary', which now replaces the need for a separate Supplementary Spreadsheet.

2.2 Creating an SLfT return

Once you have activated your account and logged on to the SETS portal you are ready to create a SLfT return.

After logging on, you will land on the 'Dashboard' screen. From here you can create a new return by selecting 'Create SLfT return' on the left hand corner of the page, as shown in the screenshot below.



The screenshot shows the Revenue Scotland dashboard. At the top left is the Revenue Scotland logo with the tagline 'Teachd-a-steach Alba'. At the top right are links for 'Dashboard', 'Account details', and 'Sign out'. The main heading is 'Dashboard'. Below this are two blue arrow buttons: 'Create SLfT return' and 'Create new message'. The dashboard is divided into three sections: 'Unread messages' with a link to 'All messages'; 'Draft returns' with a count of '1-0' and a link to 'All returns'; and 'Outstanding balance' with a count of '1-0' and a link to 'All transactions'.

Return summary

You will then be taken to the 'Return summary screen' where you will see the three sections:

- Return period;
- Registered site list; and
- Credits claimed.

All three sections need to be completed but can be done in any order.

From this screen you can save a draft at any time.

Click on 'Add return period' to complete this section:

Revenue Scotland
Teachd-a-steach Alba

[Dashboard](#) [Account details](#) [Sign out](#)

[← Back](#)

Return summary

Your return summary

The SLFT return is split into sections which can be completed in any order.

Return period [Add return period](#)

Registered site list

	Lower rate tonnage (net)	Standard rate tonnage (net)	
mysite60	0	0	Add waste details
mysite61	0	0	Add waste details

Credits claimed [Add credit details](#)

[Save draft](#) [Calculate](#)

What accounting period is this return for?

Select the year and quarter that this return relates to:

[Dashboard](#) [Account details](#) [Sign out](#)

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What accounting period is this return for?

SLFT year

2019/20

SLFT quarter

April to June (Quarter 1)

July to September (Quarter 2)

October to December (Quarter 3)

January to March (Quarter 4)

Click 'Next' to continue.

Non disposal area (NDA) information

Please note you must apply to Revenue Scotland to operate an NDA. Further guidance can be found at www.revenue.scot/slft-non-disposal-areas.

Indicate whether a new non-disposal area has been designated in this quarter and if so, provide details:

[Dashboard](#) [Account details](#) [Sign out](#)

[← Back](#)

Non disposal area information

Have you designated a new non-disposal area on any of your sites?

Yes No

Tell us which sites have a new non disposal area

New disposal area for mysite61 designated on 6/5/2019.

[Next](#)

Click 'Next' to continue.

NDA information (continued)

Indicate whether you have ceased to operate a non-disposal area at any of your sites:



Revenue
Scotland
Teachd-a-steach Alba

[Dashboard](#) [Account details](#) [Sign out](#)

[◀ Back](#)

Non disposal area information

Have you ceased to operate a non-disposal area on any of your sites?

Yes No

Tell us which sites you have removed a non-disposal area from

Disposal area for mysite 61 ceased use on 6/5/2019

[Next](#)

Click 'Next' to continue.

Registered site list

From the 'Return summary screen', click on 'Add waste details'.

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Teachd-a-steach Alba

[Dashboard](#) [Account details](#) [Sign out](#)

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Return summary

Your return summary

The SLFT return is split into sections which can be completed in any order.

Return period [Edit return period](#)

SLFT year 2019/20
SLFT quarter April to June (Quarter 1)
Have you designated a new non-disposal area on any of your sites? Yes
Have you ceased to operate a non-disposal area on any of your sites? No

Registered site list

	Lower rate tonnage (net)	Standard rate tonnage (net)	
mysite60	0	0	Add waste details
mysite61	0	0	Add waste details

Credits claimed [Add credit details](#)

[Save draft](#) [Calculate](#)

Clicking on 'Add waste details' takes you to the 'Waste details summary' page for the selected site.

2.3 Waste details summary

Here you can see a summary of the waste types entered for this site and the recorded tonnages. This area captures information that is currently in the supplementary spreadsheet. This means that the supplementary spreadsheet is no longer required.

[Dashboard](#) [Account details](#) [Sign out](#)

[◀ Back](#)

Waste details summary

Waste details summary for Site 1

EWC code	Lower tonnage	Standard tonnage	Exempt tonnage	Water tonnage	Total tonnage	Action
----------	---------------	------------------	----------------	---------------	---------------	--------

[Add new waste type](#)

[Back to return summary](#)

[Save draft](#)

To add waste details data click on 'Add new waste type'.

Details of waste

Complete all the waste details.



[Dashboard](#) [Account details](#) [Sign out](#)

[Back](#)

Details of waste

Provide the following waste details

EWC code

Description of waste

Geographical area

Management method

Has this waste been moved out of an NDA?

Yes No

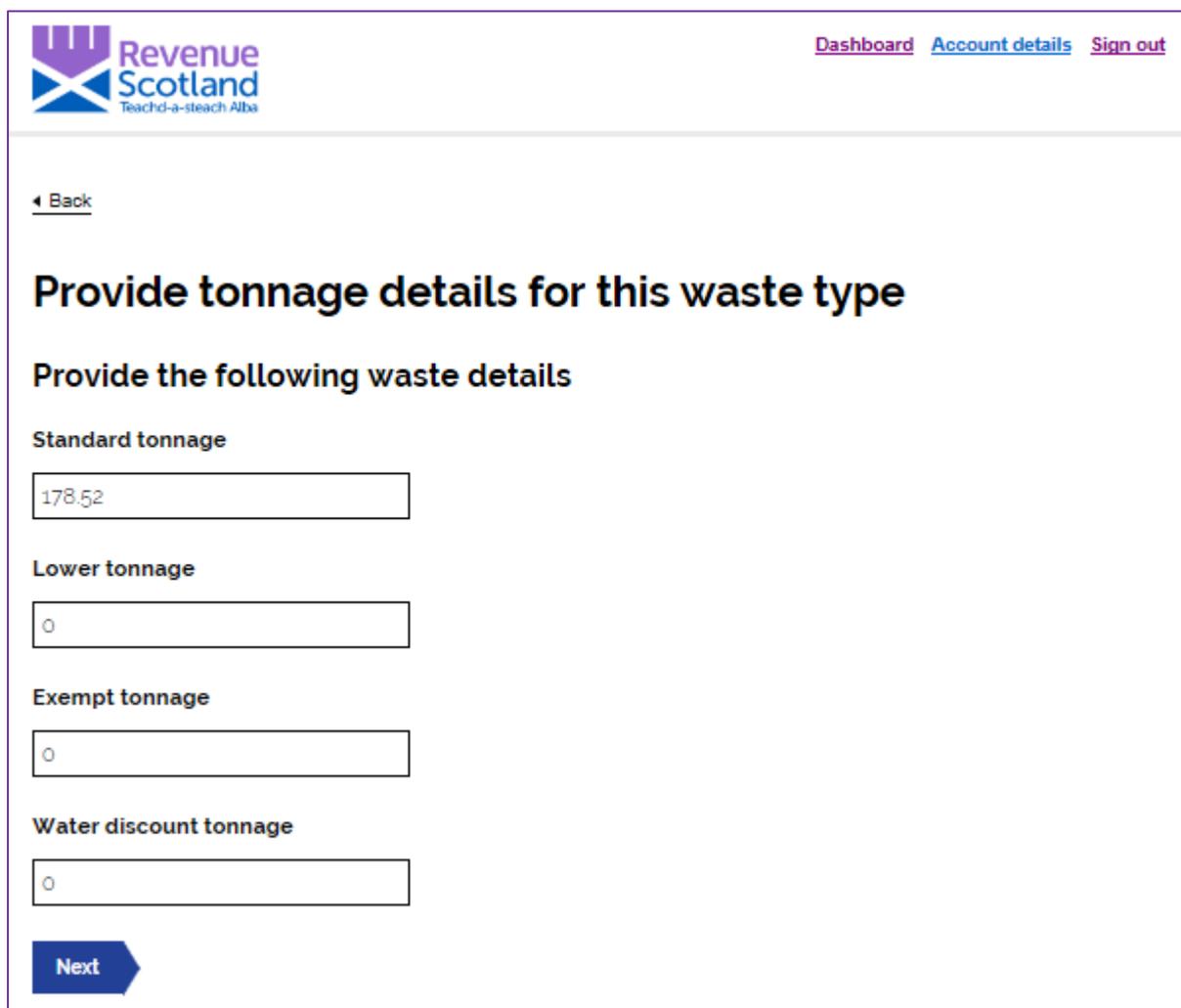
Is it pre-treated?

Yes No

[Next](#)

- **EWC code**- There are many options to select from. However, it is quicker to search by typing into the box. If you know the EWC code, enter this; otherwise enter a description of the waste and a list of options matching what you have entered will be displayed.
- **Description of waste** - either use the EWC description, or a more specific description if you have one.
- **Geographical area field** - select where the waste has come from.
- **Management method** - select the management method used.
- **Has this waste been moved out of a non-disposal area (NDA)**- answer Yes or No to whether this waste has been moved out of a Non-Disposal area.
- **Is it pretreated?** - Answer Yes or No to whether this waste is pre-treated.
- Click on 'Next' to continue.

2.4 Provide tonnage details for this waste type



The screenshot shows a web form from Revenue Scotland. At the top left is the Revenue Scotland logo with the tagline 'Teachd-a-steach Alba'. At the top right are links for 'Dashboard', 'Account details', and 'Sign out'. Below the header is a 'Back' link. The main heading is 'Provide tonnage details for this waste type'. Underneath is the instruction 'Provide the following waste details'. There are four input fields: 'Standard tonnage' (containing '178.52'), 'Lower tonnage' (containing '0'), 'Exempt tonnage' (containing '0'), and 'Water discount tonnage' (containing '0'). At the bottom is a blue 'Next' button.

Depending on the waste type you have just specified, you will enter the waste weight in either the 'standard tonnage', 'lower tonnage' or 'exempt tonnage' fields (leaving a zero in the remaining fields).

Guidance on how to determine the correct rate of tax see **SLft2001**.

Water Discount - If a water discount applies, enter into the 'Water discount tonnage' field the tonnage that is **not** taxable. This will automatically be subtracted from the total tonnage when calculating the tax due. Guidance on discounting for water content see **SLft2010**.

Click on 'Next' to continue.

If you have entered values in only the 'standard tonnage' or 'lower tonnage' fields this returns you to the 'Waste details summary' page for the site, where a summary of the information you have entered is displayed.

Exempt waste

If you enter a value in the 'exempt tonnage field' and click next you will be taken to the 'Details of waste' page where you will be asked to specify why the material is exempt; because it is entering a NDA, being used for restoration, or other. Enter the correct amount of tonnage into the relevant box:

[Dashboard](#) [Account details](#) [Sign out](#)

[← Back](#)

Details of waste

Why is some tonnage exempt?

NDA

Yes No

NDA tonnage

Restoration

Yes No

Other

Yes No

[Next](#)

Moving Waste out of a Non Disposal Area (NDA) – To record material moving out of an NDA you should select 'yes' to the question 'has this material been moved out of a 'non-disposal area'. If the material has been sent to landfill you should follow the process as above, if the material is being sent offsite you should select enter the tonnage as exempt and then select other on the next screen.

For guidance on determining whether or not SLfT applies to certain activities see **SLfT3001**.

Click 'Next' to continue.

Waste details summary

Once you have returned to the 'Waste details summary' page for the site, a summary of the information you have entered is displayed.

[Dashboard](#) [Account details](#) [Sign out](#)

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Waste details summary

Waste details summary for mysite60

EWC code	Lower tonnage	Standard tonnage	Exempt tonnage	Water tonnage	Total tonnage	
20-03-01/Mixed municipal waste	0	178.52	0	0	178	Edit Delete
20-03-01/Mixed municipal waste	0	0	259.53	0	0	Edit Delete

[Add new waste type](#)

[Back to return summary](#)

Click 'Add new waste type' and repeat this process until all waste details have been entered.

If you have more than one site, you should enter waste data in the same way for each of your other sites.

**** Once you have completed all waste details, click 'Back to return summary' and then 'save draft' to save.****

2.5 Credits claimed

Click 'Add credit details'.



Revenue Scotland
Teachd-a-steach Alba

[Dashboard](#) [Account details](#) [Sign out](#)

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Return summary

Your return summary

The SLFT return is split into sections which can be completed in any order.

Return period [Add return period](#)

Registered site list

	Lower rate tonnage (net)	Standard rate tonnage (net)	
mysite60	0	179	Add waste details
mysite61	0	0	Add waste details

Credits claimed [Add credit details](#)

[Save draft](#) [Calculate](#)

Environmental credit

Enter details for any environmental credit received (e.g. Scottish Landfill Communities Fund (SLCF)).

For guidance regarding the SLCF, see **SLfT7001**.



[Dashboard](#) [Account details](#) [Sign out](#)

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Environmental credit

Are you claiming a credit in relation to an environmental contribution?

Yes No

Contribution to environmental bodies

£

Credit claimed in relation to the contribution

It cant be more than 90% of you total contribution for the accounting year and must not exceed 5.6% of your SLFT liability in the contribution year.

£

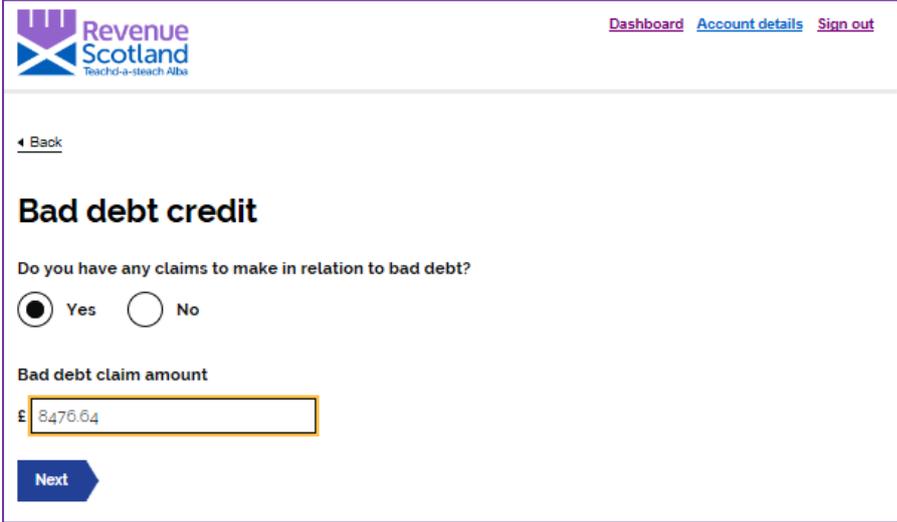
[Next](#)

Click 'Next' to continue.

Bad debt credit

Specify whether there are any claims to be made for bad debt, and if so for how much.

Guidance on bad debt relief see **SLfT6002**.



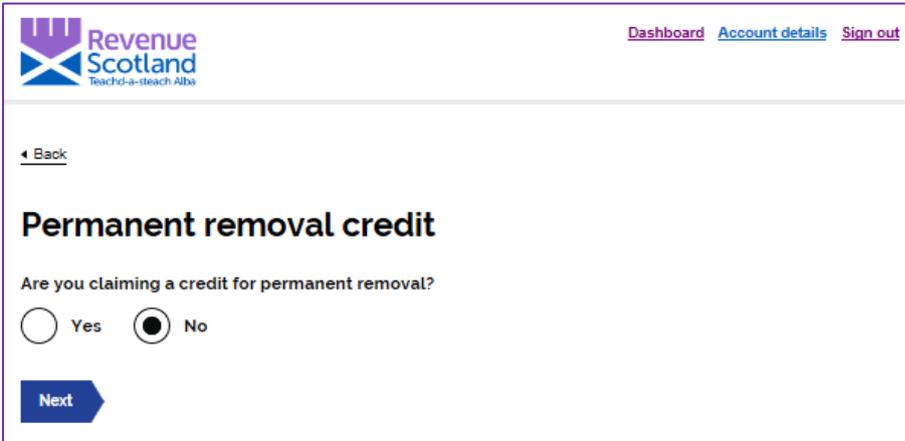
The screenshot shows the Revenue Scotland website interface. At the top left is the Revenue Scotland logo with the tagline 'Teachd-a-steach Alba'. At the top right are links for 'Dashboard', 'Account details', and 'Sign out'. Below the header is a 'Back' link. The main heading is 'Bad debt credit'. The question is 'Do you have any claims to make in relation to bad debt?'. There are two radio buttons: 'Yes' (which is selected) and 'No'. Below this is the label 'Bad debt claim amount' and a text input field containing '£ 8476.64'. At the bottom is a blue 'Next' button.

Click 'Next' to continue.

Permanent removal credit

Specify whether there are any claims to be made for permanent removal of waste.

Guidance on permanent removals see **SLfT6008**.



The screenshot shows the Revenue Scotland website interface. At the top left is the Revenue Scotland logo with the tagline 'Teachd-a-steach Alba'. At the top right are links for 'Dashboard', 'Account details', and 'Sign out'. Below the header is a 'Back' link. The main heading is 'Permanent removal credit'. The question is 'Are you claiming a credit for permanent removal?'. There are two radio buttons: 'Yes' and 'No' (which is selected). At the bottom is a blue 'Next' button.

Click 'Next' to continue.

2.6 Return summary

In the return summary screen the 'credits claimed' section is now populated.

Return summary

Your return summary

The SLfT return is split into sections which can be completed in any order.

Return period [Edit return period](#)

SLfT year	2019/20
SLfT quarter	April to June (Quarter 1)
Have you designated a new non-disposal area on any of your sites?	No
Have you ceased to operate a non-disposal area on any of your sites?	No

Registered site list

	Lower rate tonnage (net)	Standard rate tonnage (net)	
mysite60	56	179	Add waste details
mysite61	0	1000	Add waste details

Credits claimed [Edit credit details](#)

Contribution to environmental bodies	£5000.00
Credit claimed in relation to the contribution	£4500.00
Bad debt claim amount	£8476.64
Are you claiming a credit for permanent removal?	No

[Save draft](#) [Calculate](#)

Click on the 'Calculate' button to see the total amount that is payable for the return. This will now display the total tax that is payable for the return.

2.7 Calculated tax liability



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[Dashboard](#) [Account details](#) [Sign out](#)

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Calculated tax liability

If these figures are not as expected then click back and update the waste details data in the return

Total tax due

£

Total credit

£

Total payable

£

[Next](#)

If you are not ready to submit the return click 'Back' to go to the 'Return summary' screen and then click 'Save draft' to save the details you have entered.

Once you are satisfied that the figures are accurate, click 'Next' to take you to the final 'Payment and submission' page.

2.8 Payment and submission

Select the payment method desired and click 'Submit return'.



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[Dashboard](#) [Account details](#) [Sign out](#)

[← Back](#)

Payment and submission

How are you paying?

BACS

Cheque

! If you give false information, you may face penalties and/or prosecution

I, the taxpayer, confirm that this return is, to the best of my knowledge, correct and complete

Submit return

Submission confirmation

You will then see a confirmation page stating that your return has been submitted, you have the option to print the confirmation at this stage.

Your return has been submitted

Your Scottish Landfill Tax return has now been submitted

The submission date is 11/10/2019.

Transaction reference: RS

Payment is due by the earlier of either 5 working days after submission of the return, or the last working day which is, or precedes, the 44th calendar day after the end of the SLFT quarter.

You have stated that you are going to pay by BACS. Details on how to make payments can be found [here](#)

If the return is submitted close to the filing date you must ensure that full payment reaches us no later than the filing date for the return. Interest is chargeable on any outstanding tax that is not paid by the filing date.

If the return is submitted late you may be liable to a penalty. If tax is paid late, interest is chargeable and you may also become liable to a penalty, depending on how late the tax is paid. Further guidance on interest and penalties is available on our website.

If you have any queries about this return, you can contact Revenue Scotland by sending a secure message or by calling the support desk on 03000 200 310.

[Print this confirmation](#)

[Send secure message](#)

If you'd like to print a copy of the return summary, click 'Print this confirmation' and also send a secure message.

3. How to make a paper SLfT return

For general guidance on how to submit a return, please go to section 2.1 of this document on page 3.

To submit a paper SLfT return, use the Scottish Landfill Tax Return Form and Additional Details Form, available at www.revenue.scot/slftregistrationforms.

****Please note, for all paper SLfT returns, the Supplementary Spreadsheet must be included. The supplementary spreadsheet is available at www.revenue.scot/slftregistrationforms.**

For help, telephone the Support Desk on 03000 200 310 or email slft@revenue.scot.