



SETS Upgrade - Scottish Landfill Tax - How to guidance August 2019

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For help and support please:

- visit the Revenue Scotland website
- telephone the Support Desk (tel: 0300 200 310)
- email SLfT@revenue.scot

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.

Manual Registration

To notify us of your intention to carry out taxable activities in relation to SLfT, use the Registration form, [available here](#).

For help, telephone the Support Desk (tel: 0300 200 310) or email SLfT@revenue.scot.

2. How to make an online SLfT return

General guidance

Before making an online SLfT return, you (a landfill operator) must first have registered with us for SLfT. To register, use the Registration Form, [available here](#).

When completing and submitting an online SLfT return, some of your details will be pre-populated based on the details you gave us 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:

2019:

- | | |
|-------------------------|--|
| 1 April – 30 June | (the filing date is 13 August) |
| 1 July – 30 September | (the filing date is 13 November) |
| 1 October – 31 December | (the filing date is 13 February, 2020) |

2020:

- | | |
|----------------------|-----------------------------|
| 1 January – 31 March | (the filing date is 14 May) |
|----------------------|-----------------------------|

For help, telephone the Support Desk (tel: 0300 200 310) or email SLfT@revenue.scot

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 here](#).

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

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

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



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

Dashboard

[Create SLfT return](#)

[Create new message](#)

Unread messages

[All messages](#)

Draft returns

1-0

[All returns](#)

Outstanding balance

1-0

[All transactions](#)

You will then be taken to the 'Return Summary screen' where you will see the three sections of the return to be completed – Return period, Registered site list and Credits claimed. These can be completed in any order.

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

Return Period

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



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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	0	Add waste details
mysite61	0	0	Add waste details

Credits claimed

[Add credit details](#)

Save draft

Calculate

Select the year and quarter that this return relates to:



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What accounting period is this return for?

SLfT year

SLfT quarter

- April to June (Quarter 1)
- July to September (Quarter 2)
- October to December (Quarter 3)
- January to March (Quarter 4)

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Click 'Next' to continue.

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

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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.

Registered site list

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



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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)	
mysite00	0	0	Add waste details
mysite01	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.

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.



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Details of waste

Provide the following waste details

EWC code

20-03-01 Mixed municipal waste ▾

Description of waste

Mixed municipal domestic

Geographical area

South Lanarkshire ▾

Management method

Landfill ▾

Has this waste been moved out of an NDA?

Yes

No

Is it pre-treated?

Yes

No

Next

Click on 'Next' to continue.

Notes:

EWC code- there are many options to select from, 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 - 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.

Tonnage details

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Provide tonnage details for this waste type

Provide the following waste details

Standard tonnage

Lower tonnage

Exempt tonnage

Water discount tonnage

Next

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).

This returns you to the 'Waste details summary' page for the site, where a summary of the information you have entered is displayed.

Guidance on how to determine the correct rate of tax see [**SLfT2001**](#).

Click on 'Next' to continue.

Exempt Waste - If you enter a value in the 'exempt tonnage field' and click next you will be taken to an additional screen where you will be asked to specify why the material is exempt; because it is entering a Non-Disposal Area, being used for Restoration, or Other

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Details of waste

Why is some tonnage exempt?

NDA

Yes No

NDA tonnage

259.53

Restoration

Yes No

Other

Yes No

Next

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

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 'Next' to continue.

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

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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](#)

The return summary screen will now contain a list of the total tonnages for your site that will be taxed at lower and standard rates.

Click 'add new waste type' and repeat this process until all waste details have been entered. Once you have done this click 'Back to return summary'.

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

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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](#)

Moving Waste out of a Non Disposal Area – 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 .

Credits claimed

Click 'add credit details'

**** Please note: information has not been saved, until you click the 'save draft' button. ****

Enter details for any environmental credit received (e.g. Scottish Landfill Tax Communities fund).

Guidance regarding the SCLF see [SLfT7001](#).



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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 can't be more than 90% of your 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.

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](#).



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Bad debt credit

Do you have any claims to make in relation to bad debt?

Yes No

Bad debt claim amount

£

[Next](#)

Click 'Next' to continue.

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

Guidance on permanent removals see [SLfT6008](#).

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Permanent removal credit

Are you claiming a credit for permanent removal?

Yes No

Next

Click 'Next' to continue.

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

Calculated tax

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.

Save draft

Click on 'Save draft' in order to save information entered up to this point.

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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 yet 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 Submission Page.

3. How to make a paper SLfT return

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1 October – 31 December	(the filing date is 13 February, 2020)

2020:

1 January – 31 March	(the filing date is 14 May)
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Completing the paper SLfT return

To submit a paper SLfT return, use the Scottish Landfill Tax Return form, [available here](#).

Further information can be provided on the Additional Details form, [available here](#).

The Supplementary Spreadsheet must be included as part of all paper SLfT return submissions, use the Supplementary Spreadsheet, [available here](#).

For help, telephone the Support Desk (tel: 0300 200 310) or email SLfT@revenue.scot.