

# Scottish Landfill Tax (SLfT) – ‘How to’ Guidance February 2020

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For help and support please:

- Visit the Revenue Scotland website – [www.revenue.scot](http://www.revenue.scot)
- Telephone the Support Desk: 03000 200 310
- Email [slft@revenue.scot](mailto:slft@revenue.scot)

## **1.1 How to register for Scottish Landfill Tax (SLfT)**

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](mailto: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 <http://www.revenue.scot/slft-updated-guidance-and-information>.

## 1.2 How to make an online SLfT return

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 April – 30 June	(the 2019/2020 filing date is 13 August, 2019)
1 July – 30 September	(the 2019/2020 filing date is 13 November, 2019)
1 October – 31 December	(the 2019/2020 filing date is 13 February, 2020)
1 January – 31 March	(the 2019/2020 filing date is 14 May, 2020)

### 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 <http://www.revenue.scot/support/system-help>.

**Relevant legislative guidance is available throughout this document in bold.**

## 1.3 How to make a paper SLfT return

For general guidance on how to submit a SLfT return, please see pages above.

To submit a paper SLfT return, use the SLfT Paper Return Form and Additional Details Form, available on the Revenue Scotland website at <http://www.revenue.scot/slft-updated-guidance-and-information>.

**Please note: for all paper SLfT returns, the Supplementary Spreadsheet must be included. The supplementary spreadsheet is available on the webpage above.**

For help:

- Telephone the Support Desk on 03000 200 310
- Email [slft@revenue.scot](mailto:slft@revenue.scot).

## 2. Creating an online 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.

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[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](#)

## Return summary

After clicking 'Create SLfT return' you will then be taken to the 'Return summary' screen, below.

The SLfT return is split into three sections, all of which have a number of screens and entries that need to be completed. The sections can be completed in any order.

The 'Return summary' screen contains three sections:

- Return period
- Registered site list
- Credits claimed

As you progress through each section, please ensure you click 'Save draft' to save all entries and data before proceeding to the next 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	<a href="#">Add waste details</a>
mysite61	0	0	<a href="#">Add waste details</a>

**Credits claimed** [Add credit details](#)

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

Click 'Add return period' to progress into that section of the return.


## 2.1 Return period

The 'Return period' section of the SLfT return is where you enter details of:

- The accounting period
- Non disposal area information

### The accounting period

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)

Next


Click 'Next' to continue.

## Non disposal area (NDA) information

Indicate whether a new non-disposal area has been designated in this quarter and if so, provide details of which site and the date it was designated.

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](http://www.revenue.scot/slft-non-disposal-areas).



[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 and if so, provide details of which site and the date it ceased to operate.



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### 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.

## 2.2 Registered site list

The 'Registered site list' section of the SLfT return is where you enter site level waste information data.

From the 'Return summary' screen, click on 'Add waste details' for the selected site:



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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	<a href="#">Add waste details</a>
mysite61	0	0	<a href="#">Add waste details</a>

**Credits claimed**

[Add credit details](#)

Save draft

Calculate

Click 'Add waste details' to continue.

## **Waste details summary**

The 'Waste details summary' screen displays details of the waste types and recorded tonnages, entered or disposed of at each individual site.

SLfT taxpayers now have two options to enter site level waste data:

1. Upload a CSV file containing the waste data information.
2. Manually enter the data as you progress through the screens for each row of waste data information.

(This part of the system captures information that was previously submitted in the supplementary spreadsheet prior to July 2019.)

## Upload a CSV file containing waste data information

Firstly, prepare the CSV file to be uploaded to the SETS system using the Waste Details CSV template. The Waste Details CSV template is available on the [Revenue Scotland website](#).

**Please note: The file structure and format must remain the same as this supplied template – it must be a CSV file format to be accepted by the system.**

Column	Name	Validation	Example
A	EWC Code	Six digit EWC code	19 12 12
B	EWC description	EWC catalogue description associated with code	Wastes not otherwise specified
C	Waste Description	Your site description of waste	Waste 152
D	Geographical area code	The local authority code	WD
E	Geographical area name	The geographical origin name	West Dunbartonshire
F	Management Method	What management method applies: IN (incinerated), LFATR (Landfilled after Treatment), RC (Recycled), LF (Landfilled), SO (Sent offsite), TR (Treated on site)	LF
G	Has the waste moved out of a non-disposal area (NDA)	If the waste is moving out the NDA put Y, if the waste is moving in to the NDA, put N	N
H	Is it pre-treated	Answer Y or N to whether this waste has been pre-treated	N
I	Standard tonnage	Include the tonnage of standard rate waste	100
J	Lower Tonnage	Include the tonnage of lower rate waste	100
K	Water Discount Tonnage	Include the amount of water discounted waste. This should only be included where a tonnage has been also included for the standard tonnage too.	100
L	NDA Tonnage	Include the tonnage of waste exempt because it is entering or being moved out of the NDA	100
M	Restoration Tonnage	Include the tonnage of waste that is exempt because it is being used for restoration	100
N	Other tonnage	Include the tonnage of waste that is exempt because it is exempt for any other reason than NDA/Restoration	100
O	Description of other exemption reason	If you complete column 'N' other tonnage, provide a description of why this material is exempt. It is free text	Meets all of the exemption conditions for pet cemeteries SLFT3008

## Upload a CSV file containing waste data information (continued)

Secondly, click 'Choose file' to select the file from your desktop or pc, then 'Upload document' to bring this file into the SETS portal. (Uploading the information contained in the Waste Details template may take a few minutes, depending on the file size.)

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### Waste details summary

#### Waste details summary for Waste Site 1

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

- [Add new waste type](#)
- [Delete all waste types](#)

#### Load waste summary details from a CSV file

The file must be a csv file with maximum size 10 mb per file

No file chosen

[Back to return summary](#)

[Accessibility](#)

[Legal Notices](#)

[Site Map](#)

[FOI](#)

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0.0.0

## Upload a CSV file containing waste data information (continued)

The data loaded from the Waste Details template will now be shown in the 'Waste details summary' section. From here you can use the 'Edit row' link to modify the data, or 'Delete row' link to remove a row.



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### Waste details summary

#### Waste details summary for Waste Site 1

EWC code	Lower tonnage	Standard tonnage	Exempt tonnage	Water tonnage	Total tonnage	Action
01-01-01/Entry 1	0	150	0	40	110	<a href="#">Edit row</a>   <a href="#">Delete row</a>
01-03-99/Entry 2	75	0	0	66	9	<a href="#">Edit row</a>   <a href="#">Delete row</a>
10-13-12/Entry 5	0	0	40	0	40	<a href="#">Edit row</a>   <a href="#">Delete row</a>
16-01-03/Entry 3	0	0	40	0	40	<a href="#">Edit row</a>   <a href="#">Delete row</a>
19-08-11/Entry 4	100	0	0	0	100	<a href="#">Edit row</a>   <a href="#">Delete row</a>

- [Add new waste type](#)
- [Delete all waste types](#)

#### Load waste summary details from a CSV file

The file must be a csv file with maximum size 10 mb per file

No file chosen


[Back to return summary](#)

Once the data has been loaded, another file can be selected and uploaded. Each upload to the system will add to the data already in the tables, it will not overwrite the waste data information you have already uploaded. If rows are uploaded in error, you will need to delete rows by selecting 'Delete row' for a single row, or 'Delete all waste types' if you want to delete all rows.

Once complete, click 'Save draft' to continue.

## Manually enter waste data information

From the 'Waste details summary' screen, select 'Add new waste type' to manually enter waste details, inputting information into the relevant fields



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### Waste details summary

#### Waste details summary for Site 1


EWC code	Lower tonnage	Standard tonnage	Exempt tonnage	Water tonnage	Total tonnage	Action
<a href="#">Add new waste type</a>						
<a href="#">Back to return summary</a>						
<a href="#">Save draft</a>						

In this 'Waste details' section, you are required to manually enter information on:

- Waste details
- Tonnage details of each waste type
- Exempt waste details

## Waste details

After clicking 'Add new waste type', enter the waste details, as below:



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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

- **EWC code** – select the EWC code that relates to the waste. There are many options to select from. 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** - select where the waste has come from.
- **Management method** - select one of six management methods: incinerated, landfill after treatment, recycled, landfilled, sent offsite or treated onsite.
- **Has this waste been moved out of an NDA?** - answer Yes or No to whether this waste has been moved out of a Non-Disposal area – sent offsite or to be landfilled
- **Is it pre-treated?** - answer Yes or No to whether this waste is pre-treated.


Once complete, click on 'Next' to continue.



## Tonnage details for each waste type

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**.

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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](#)


**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 then 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:



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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


**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.



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### Waste details summary

#### Waste details summary for mysite60

EWG code	Lower tonnage	Standard tonnage	Exempt tonnage	Water tonnage	Total tonnage	
20-03-01/Mixed municipal waste	0	178.52	0	0	178	<a href="#">Edit</a>   <a href="#">Delete</a>
20-03-01/Mixed municipal waste	0	0	259.53	0	0	<a href="#">Edit</a>   <a href="#">Delete</a>

[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.**

## 2.3 Credits claimed

The 'Credits claimed' section of the SLfT return is where you enter details of any credits:

- Environmental credit
- Bad debt credit
- Permanent removal credit

Click 'Add credit details' in order to move into 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	179	<a href="#">Add waste details</a>
mysite61	0	0	<a href="#">Add waste details</a>

**Credits claimed**[Add credit details](#)


Save draft

Calculate

## Environmental credit

Enter details for any environmental credit received (eg. Scottish Landfill Tax Communities Fund).

Guidance regarding the SLCF 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 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.

£

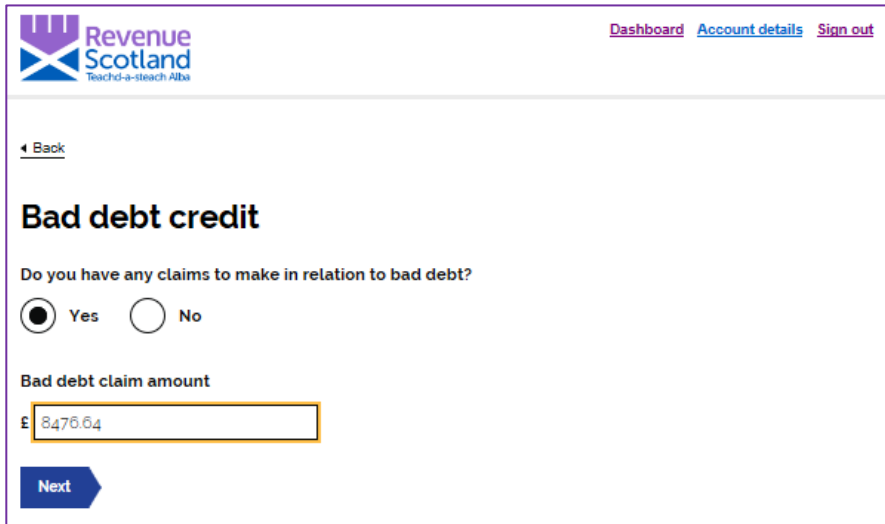
**Next**

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**.



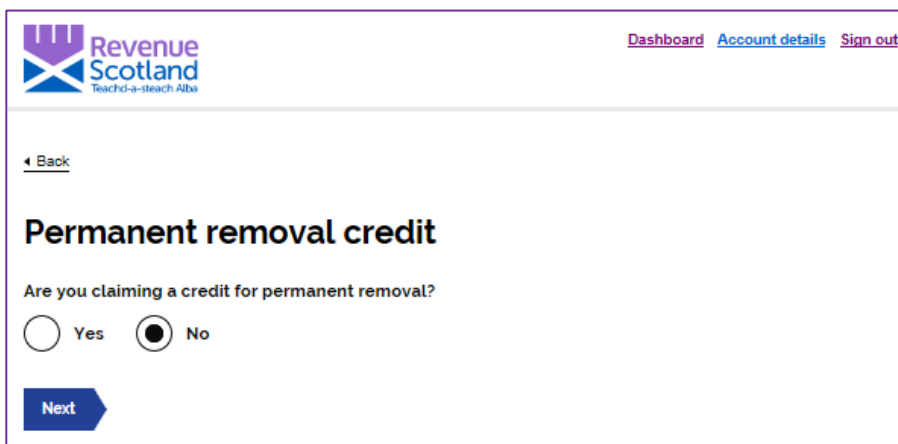
The screenshot shows the 'Bad debt credit' form on the Revenue Scotland website. At the top left is the Revenue Scotland logo with the tagline 'Teachd-a-steach Alba'. At the top right are links for 'Dashboard', 'Account details', and 'Sign out'. Below the logo is a 'Back' link. The main heading is 'Bad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

Click 'Next' to continue to the 'Return summary'.

## 2.4 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	<a href="#">Add waste details</a>
mysite61	0	1000	<a href="#">Add waste details</a>

**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.

## 2.5 Calculated tax liability



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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.



## 2.6 Payment and submission

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



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### 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'. Click 'Send secure message' if you need to message Revenue Scotland.