

Scottish Landfill Tax Update for Operators:

6 important things you should know



1. New Scottish Landfill Tax Rates 2016/2017

The new Scottish Landfill Tax rates have been confirmed in the [Scottish Landfill Tax \(Standard Rate and Lower Rate\) Order 2016](#). This will take effect from 1 April 2016, and specifies that the standard rate of SLfT will be £84.40 per tonne, and the lower rate of SLfT will be £2.65 per tonne.

2. January 2016 SLfT Forum

Thank you to all delegates who attended the SLfT forum, where we discussed the Scottish Government consultation concerning Loss on Ignition testing, the implications this will have on our guidance and timing of payments for SLCF. A note of the meeting has now been published on our website at the [SLfT Forum Page](#).

3. SLCF Contributions

You may know that you can claim up to a 90% tax credit for any SLCF qualifying contribution you make to an approved body, with a maximum 5.6% credit of your annual tax liability to date for the tax year. In order to claim this tax credit the contribution must have been made to the Approved Body before you submit the return in which you claim credit for that contribution. A contribution is made when it is received by the Approved Body. Approved Bodies are required to report the date on which they receive contributions from Landfill Operators and we check this against the claims that you make. If the Approved Body does not receive your contribution until after you have submitted your return for the previous period, you cannot claim any credit for that contribution until you submit your next SLfT return. Submitting a claim in a return submitted before the contribution has been made to the Approved Body or subsequently amending that return to claim credit for a contribution made after the return filing date constitutes an inaccuracy and you may be subject to penalties and interest. See [RSTP3011](#) for guidance on penalties for inaccuracy in a taxpayer document.

4. New Supplementary Spreadsheet

In order to make it easier for you to complete the SLfT supplementary spreadsheet, we are changing the way we collect exempt and non-taxable waste data. The exempt/non-taxable column of the supplementary spreadsheet will be split into three categories: NDA, Restoration and Other. New guidance on what should be declared in these three new categories will be found in our *How To* guidance [‘Completing the Supplementary Spreadsheet.’](#)

5. Charter of Standards and Values

To support Revenue Scotland and the tax payer in the fair and consistent collection of SLfT, the Charter of Standards and Values sets out the standards of behaviours and values that all parties should expect during tax dealings and visits. Further details on the Charter of Standards and Values can be found on our website [here](#).

6. Loss On Ignition Guidance

The statutory regime for LOI testing for qualifying waste fines will come into force on 1 October 2016, with operators advised to apply the current guidance in the interim. Further details, including the statutory testing parameters, can be found in the [Scottish Landfill Tax \(Qualifying Material\) Order 2016](#).