

DIRECT DEBIT SCHEME

Revenue Scotland is pleased to be able to offer users of Revenue Scotland's Online Portal a Direct Debit payment scheme in relation to Land & Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). In deciding whether to participate, users should note the following:

1. Agents and Companies will be required to set up a Direct Debit Instruction (DDI) with Revenue Scotland by completing the DDI, manually signing this in accordance with their bank mandate and sending this to the Finance department at Revenue Scotland at the address below. Any direct debits that agents may have in place with Registers of Scotland in relation to Land Registration fees cannot be used.
2. Revenue Scotland Finance will set up the DDI and once established will activate the "Pay by Direct Debit" option on SETS when submitting returns.
3. Only returns that have been submitted online with "Pay by Direct Debit" selected will be collected. **The payment option cannot be amended once the initial return has been submitted.**
4. When submitting the return, an acknowledgement will be displayed confirming the payment method and showing the planned date of collection. This acknowledgement provides the relevant advance notice.
5. Payments will be collected from the nominated bank account five working days after submission of the online return.
6. The reference used by Revenue Scotland and shown on the bank statement will be REVSCOT followed by the Revenue Scotland transaction reference – for LBTT RSxxxxxxx and for SLfT RSLxxxxxx. It is not possible to include any other reference on the bank statement such as the agent's or company's own reference or any information which would be considered protected taxpayer information.
7. A couple of days prior to the day of collection, Revenue Scotland Finance will send out a report by email which gives details of the amounts to be collected. This will include the agent's reference as entered into SETS on the "About the Buyer/Agent Details" tab. **Please note that this reference should not be the taxpayer's name as this represents protected taxpayer information and therefore cannot be emailed outwith our secure systems.**
8. In addition to receiving the payment report, users of SETS are also able to search submitted returns by payment method and this will assist in identifying these.

If you do not wish to join the DD scheme, payments can also be made via users' own online banking facilities. Full details of all payment methods, dates by which payments must be made and our bank details are available on the Guidance sections of our website.

If you wish to join the Direct Debit Scheme, please contact Revenue Scotland Finance at Finance@revenue.scot for a Direct Debit Instruction form and forward this to:

Finance
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