

# Waste Data Return Form General Operator Guidance



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## 1. Introduction

This guidance applies to operators of waste management facilities authorised by SEPA under the Environmental Authorisations (Scotland) Regulations 2018 (EASR). This includes operators who previously held the below authorisations, which automatically moved under EASR on 1 November 2025:

- Waste Management Licence (WML).
- Pollution Prevention and Control (PPC) Permit (Section 5 – Waste Management and some other selected Sections).

Submission of waste data returns is a condition of relevant environmental authorisations and applies to operators holding a relevant registration or permit under EASR. Returns must be submitted on SEPA's standard waste data return form (the form). The form is used to collect data on the waste managed by your activity during the relevant reporting period.

This guidance is designed to help you complete the form accurately and ensure timely submission to SEPA.

If you undertake a low-risk waste activity that does not require an authorisation, then there is no requirement to submit waste data returns to SEPA.

### 1.1 Using the latest version of the form

You should always complete and submit the latest Excel version of the form, which is available on the waste data webpage:

[www.sepa.org.uk/environmental data and reporting/waste data returns/how to submit your return](http://www.sepa.org.uk/environmental-data-and-reporting/waste-data-returns/how-to-submit-your-return)

### 1.2 Supporting information

- **Waste Data Return Form: Waste Activity Guidance**  
Additional guidance tailored to activity specific operations, waste streams, and reporting requirements.

- **Waste Code Guidance** (also known as European Waste catalogue (EWC) code) Guidance is available to help operators select and apply the correct waste codes. Waste codes may also be found on authorisations registration or permit documents, including within the standard conditions associated with those registrations.

Supporting information is available at:

[www.sepa.org.uk/environmental\\_data\\_and\\_reporting/waste\\_data\\_returns](http://www.sepa.org.uk/environmental_data_and_reporting/waste_data_returns)

If you need further guidance with completing the waste data return form, contact SEPA by emailing [waste.data@sepa.org.uk](mailto:waste.data@sepa.org.uk) or call 0300 099 6699 and ask for the Dataflows Unit.

### 1.3 How we use your information

As an operator of an authorised waste management activity, it is your responsibility to submit accurate and complete information in your form. SEPA uses the information you provide to:

- Assess compliance with authorisation conditions.
- Monitor trends in waste management throughout Scotland.
- Produce official statistics for Scotland.
- Assist enforcement initiatives.
- Support Scottish Landfill Tax compliance work.
- Support the delivery of Scotland's Circular Economy Strategy
- Inform waste policy decision making and decisions on sustainable waste management.
- Fulfil operator reporting requirements to the Scottish Pollutant Release Inventory.

The information submitted in the form may be included on the public register and published in our Waste Sites and Capacity Data Tool available at:

[www.sepa.org.uk/environment/waste/waste-data/waste-data-reporting/waste-site-information/](http://www.sepa.org.uk/environment/waste/waste-data/waste-data-reporting/waste-site-information/)

## 2 Submitting your form

### 2.1 When to submit your form

The form must be submitted quarterly or annually, depending on your authorisation. A separate form is required for each authorisation number.

The reporting periods and submission deadlines are summarised in Table 1.

#### **Your legal obligations**

Please note that failure to make a routine data return (including nil returns) of adequate quality within 30 days of the required submission date is considered a Major non-compliance and may affect your environmental performance rating. Further details on SEPA's Environmental Performance Assessment Scheme (EPAS) can be found on SEPA's website:

<https://beta.sepa.scot/regulation/environmental-performance-assessment-scheme/>

**Table 1: Reporting periods and deadlines for submitting waste data returns**

Quarter	Reporting period	Deadline for submission to SEPA
1	01 January to 31 March	28 April
2	01 April to 30 June	28 July
3	01 July to 30 September	28 October
4	01 October to 31 December	28 January

OR

Annual	01 January to 31 December	28 January
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## 2.2 Checklist before submitting the form

Before submitting the form, especially when submitting a form for the first time, review your submissions using the checklist in Appendix 1. Incomplete or invalid returns will be returned for correction, and poor-quality data may impact your environmental performance rating.

## 2.3 How to submit the completed form

Completed forms should be emailed to **waste.data@sepa.org.uk** by the appropriate reporting deadline (see Section 2.1).

## 2.4 What to expect after submitting the form

After submission, SEPA will perform a series of checks to confirm the accuracy and completeness of the information provided. If any issues are identified, you may receive a follow-up email from SEPA requesting clarification or amendments.

# 3 Completing the form

## 3.1 Key points to consider when completing the form

The form should be completed by someone who is familiar with your operations and with the classification of waste. Ultimate responsibility for submitting an accurate, compliant waste data return rests with the authorisation holder.

If no waste was managed at your activity in a reporting period, submit a 'Nil return' (see Section 4.2.2)

To avoid errors:

- Remove any unnecessary spaces or characters from cells in the form.
- Complete all rows with data fully.
- If a waste type previously managed is not handled in the period, either:
  - Enter zero tonnes in the quantity column, or
  - Delete the entire row from the sheet.
- Complete the full checklist in Appendix 1 before submission.

## 3.2 Naming and saving the form

Download the Excel template from SEPA's website and save it to your files. Note that Excel does not allow files to be saved with a forward slash in the file name (e.g. EAS/R/1234567 Q1'26).

## 3.3 Entering data into the form

You can enter data in two ways:

1. Manually - Use the drop-down lists to ensure consistent data reporting.
2. Pasting from your own database - use 'Edit>Paste Special>Values' only. Do not overwrite the grey shaded calculated columns - they contain conversion formulas.

Ensure that:

- All pasted data (e.g., waste codes, management method, local authority codes) is correctly formatted.
- If pasting data, it is in the correct column order as this varies by sheet. For example, the Waste Treated on-site (C) sheet does not include origin/destination fields, unlike the Waste Accepted (B) and Waste Sent Off-site (D) sheets.

## 4 Structure and content of the form

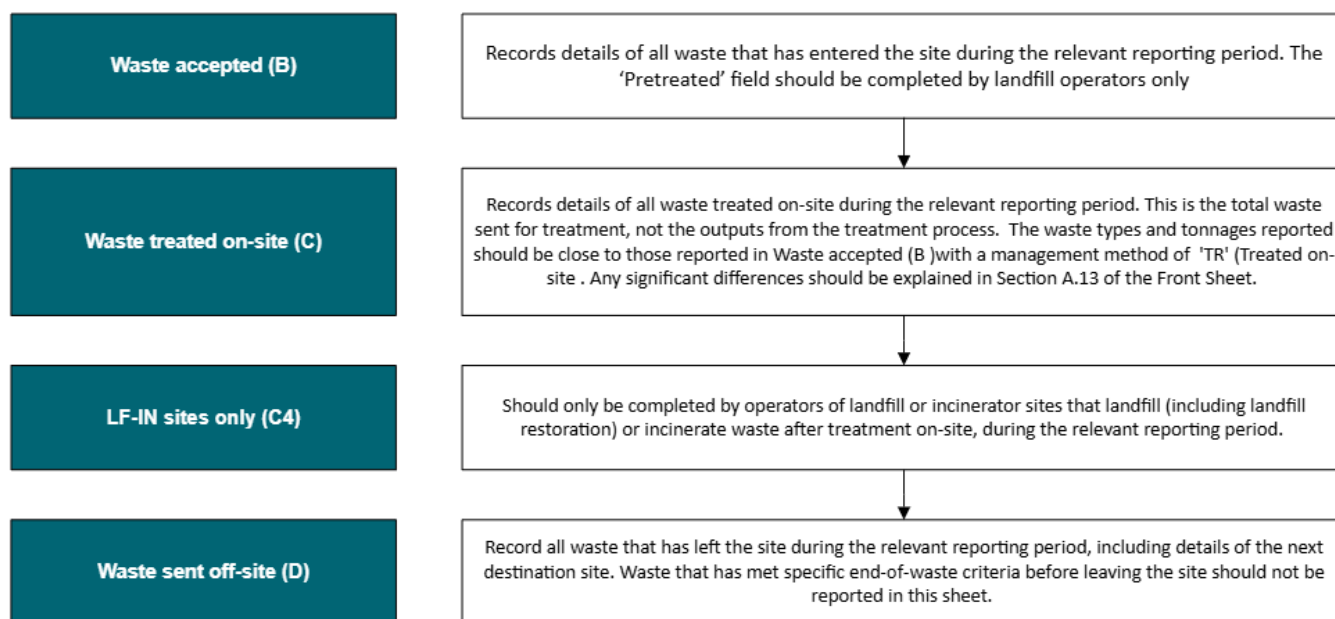
### 4.1 Overview of the form

The form is designed to show how waste moves through an activity during each reporting period (quarterly or annually). Table 2 shows the layout of the form and indicates who is responsible for completing each section. Figure 1 offers an overview of the details on specific sheets.

**Table 2: Layout of the form**

Sheet Name	Details	Who should complete
<b>Information Sheet</b>	Guidance notes	Information only
<b>Front Sheet</b>	Section A (Operator and site details), Commercial Confidentiality, Personal Information, Declaration	Mandatory for All activities
<b>Waste accepted (B)</b> (previously Table B)	Waste entering the site	All activities
<b>Waste treated on-site (C)</b> (previously Table C)	Waste treated on-site	All activities treating waste on-site
<b>LF-IN Sites only (C4)</b> (previously Table C4)	After on-site treatment: waste landfilled; waste used on landfill sites for landfill restoration; waste incinerated	Landfill and incineration activities only
<b>Waste sent off-site (D)</b> (previously Table D)	Waste leaving the site	All activities
<b>Remaining capacity (F)</b> (previously Front Sheet)	Remaining landfill capacity	Landfill activities only (Oct-Dec Submission)
<b>Form Data</b>	Lookups used throughout the form sheets	Information only

Figure 1: Overview of information in specific sheets



## 4.2 Completing the Front Sheet – Mandatory for All Authorisations

Complete these sections using the drop-down list or by entering text where required.

### 4.2.1 Section A – Operator and site details

This section should be populated for all authorisations. This information is summarised and explained in more detail in Table 3.

**Table 3: Detailed Breakdown of Section A of the Front Sheet**

Field	Data Required	Comment
Authorisation number	Free text	Also referred to as permit / registration / licence number for example: EAS/R/1234567
Authorisation holder	Free text	Name as stated on SEPA authorisation, also referred to as Authorised Person or Operator
Site address	Free text	As stated on SEPA authorisation

Field	Data Required	Comment
Data return contact name	Free text	Name and contact details of whom should be contacted with any queries about the return
Data return contact telephone number	Free text	
Data return contact email	Free text	
Reporting year	Drop down list	Relevant year
Reporting quarter	Drop down list	Jan-Mar; Apr-Jun; Jul-Sep; Oct-Dec; Annual
Is this a Nil return?	Drop down list	Yes / No (See Section 4.2.2)
Weighbridge installed on site?	Drop down list	Yes / No Confirm if a weighbridge is used on site. If no, explain in Section A.13 of the front sheet how the waste quantities were calculated
What is the percentage (%) of waste weighed?	Free text (numeric only)	If Yes to Weighbridge installed, enter percentage of weighed waste on-site.
Name of Technically Competent Person	Free text	Provide the name of the person responsible for technically competent management of the site or state the name of the competency management scheme in place.
Additional information about return submission	Free text	Where no weighbridge has been used, explain how waste tonnages were calculated, including details of any alternative weighing methods, any assumptions made and volume to weight conversion factors used. Add any other relevant information about the activity

### 4.2.2 Nil Return

If no waste was managed during the reporting period (i.e. no waste was received on-site, no waste was treated, landfilled or incinerated on-site, and no waste left the site), a 'nil' return should be submitted. To submit a nil return:

- Select “**Yes**” from the dropdown list in field **A9** on the Front Sheet.
- Do not enter data into any other sheets (e.g., *Waste Accepted (B)*, *Waste Treated (C)*).

### 4.2.3 Front sheet – Commercial confidentiality

As a public authority, SEPA is subject to the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004. We have a duty to make any recorded information held by SEPA, including waste data, available on request, with a presumption in favour of disclosure unless there is a lawful basis to withhold the information.

SEPA has a duty to maintain a public register. As part of this, we may publish or release any non-personal information provided by an authorised person in compliance with a condition of an authorisation. This includes waste data return forms.

If a request for information includes waste data excluded from publication due to agreed commercial confidentiality, it must still be considered for release under the legislation. SEPA makes the final decision. SEPA may also be asked to share information from completed waste data return forms with partner organisations, for business purposes. Such requests are considered on a case-by-case basis.

We publish information contained in the form. You can request commercial confidentiality for this information as follows:

- You must make a request for **each submission** via the Commercial Confidentiality section in the Front Sheet of the form.
- If you wish to exclude information contained in the form, from the Public Register, select ‘**Yes**’ from the dropdown list in that section.

- Include a letter with your return submission specifying which information you want to be treated as confidential and the reasons for your request. You must clearly identify and justify why the information is considered confidential.
- SEPA will consider any requests for commercial confidentiality and respond.

#### 4.2.4 Front sheet – Personal information

To comply with Data Protection, **do not include personal information** in the waste data within the form (excluding Front Sheet).

Confirm that there is no personal information in the waste data you submit by selecting 'Yes' from the dropdown list in this section. This means you are confirming:

- No signatures (handwritten or electronic)
- No personal phone numbers (business numbers are acceptable)
- No personal email addresses (business emails are acceptable)
- No personal addresses (business addresses are acceptable)

Details provided in Sections A.4 to A.6, A.13 and the Declaration will be held in line with SEPA's privacy policy. These details may be used to contact you but will not appear in the Public Register.

#### 4.2.5 Front sheet – Declaration

This section is to confirm that the information provided in the return submission is true and accurate. Enter the details of the person responsible for certifying the accuracy of your data return. This may or may not be the same person identified in Section A as the 'Data return contact'.

### 4.3 Waste information required in each sheet of the form

The distribution of fields across the sheets is shown in Table 4.

**Table 4: Waste information reported in each of the form sheets**

Waste information	Relevant to?	Refer to
Waste code	All sheets	Section 4.3.1
Description of waste	All sheets	Section 4.3.1
Physical form	All sheets	Section 4.3.2
Quantity	All sheets	Section 4.3.3
Units	All sheets	Section 4.3.3
Management method	All sheets	Section 4.3.4
Geographical origin	Waste accepted (B) only	Section 4.3.5
Pretreated (Landfills only)	Waste accepted (B) only	Section 4.4.1
Geographical destination	Waste sent off-site (D) only	Section 4.3.5
Authorisation number of destination facility	Waste sent off-site (D) only	Section 4.4.2
Destination name of destination facility	Waste sent off-site (D) only	Section 4.4.3
Factor	All sheets	No input required
Tonnes derived	All sheets	No input required

The remainder of this section provides more detail on the fields that are common to all sheets.

### 4.3.1 Waste code and description of waste

All waste entering or leaving must be accompanied by the correct documentation (a waste transfer note or special waste consignment note) containing an adequate written description of the waste. The description of waste must include all information necessary for the safe handling, treatment, recovery, or disposal of the waste. It has two components, both of which are required in the form:

- a waste code (also known as European Waste Catalogue (EWC) code), and
- a written description.

#### 4.3.1.1 Waste code

Drop down field. Assigning the correct waste code is essential. For each type of waste managed, the appropriate six-digit waste code must be reported in the return form. Key points to consider when reporting waste codes include:

- Validate waste codes copied from your database – invalid codes will be rejected.
- Waste codes must consist of six digits and follow the correct format, such as 20 03 01.
- Hazardous waste is indicated by the code alone; asterisks are not used in the form.

Further guidance: **Technical Guidance WM3 – Classification and Assessment of Waste.**

[www.gov.uk/government/publications/waste-classification-technical-guidance](http://www.gov.uk/government/publications/waste-classification-technical-guidance)

#### 4.3.1.2 Written description of waste

Free text field. A full and meaningful written waste description must also be provided. The description should include any relevant detail about the waste, should be accurate and specific, and clearly state what the waste constitutes. Vague descriptions such as ‘general rubbish’, ‘muck’ or ‘household’ are not acceptable.

For guidance on how to describe WUDS textiles containing POPs, refer to SEPA’s guidance: ‘Guidance on the management of Waste Upholstered Domestic Seating (WUDS) containing Persistent Organic Pollutants (POPs)’:

[www.sepa.org.uk/media/tnoa12he/waste-upholstered-domestic-seating-containing-pops-guidance.pdf](http://www.sepa.org.uk/media/tnoa12he/waste-upholstered-domestic-seating-containing-pops-guidance.pdf)

### 4.3.2 Physical Form

Drop down field. For each waste type, you should report its physical form.

- Gas = G (e.g. aerosols)
- Liquid = L (e.g. landfill leachate)
- Sludge = P (e.g. sludge from treatment of urban wastewater)
- Solid = S (e.g. glass bottles)

Composite entries are not permitted (e.g., “L/S”). Where waste has mixed characteristics, select the most appropriate single category—typically **Sludge (P)** or whichever option best represents the material.

### 4.3.3 Quantity and Units

Quantity: free text – numeric field. Units: drop down field. You should record the quantity of waste and specify the relevant units. The form automatically converts litres or gallons into tonnes using standard conversion factors (see Appendix 4 - Conversion factors to report waste in tonnes). If liquid wastes have different density factors, convert them to tonnes before entry. You should document any estimations or calculations of quantities in the Additional Information section (A.13) on the Front Sheet.

### 4.3.4 Management Methods

Drop down field. The management methods available in each sheet are summarised in Table 5.

**Table 5: Management methods by sheet in the form**

Management Method	Waste accepted (B) sheet	Waste treated on-site (C) sheet	LF-IN Sites only (C4) sheet	Waste sent off-site (D) sheet
<b>AL</b> (Applied to land)	Waste applied directly to land (soil restoration, reclamation)	x	x	Waste sent off-site for being applied to land at the next site, (soil restoration, reclamation)
<b>BT</b> (Biological treatment)	x	Waste undergoing biological treatment on-site (e.g. anaerobic digestion, bio-treatment of sludges)	x	Waste sent off-site for biological treatment at the next site, (e.g. anaerobic digestion, bio-treatment of sludges)
<b>CP</b> (Composted)	x	Waste undergoing composting on-site (including in-vessel and windrow)	x	Waste sent off-site for composting at the next site (including in-vessel and windrow)
<b>CS</b> (Crushed and screened)	x	Waste (e.g. rubble or glass) that is crushed or screened on-site	x	Waste (e.g. rubble or glass) sent off-site for crushing or screening at the next site

Management Method	Waste accepted (B) sheet	Waste treated on-site (C) sheet	LF-IN Sites only (C4) sheet	Waste sent off-site (D) sheet
<b>CT</b> (Chemical treatment)	x	Waste undergoing chemical treatment on-site (e.g. neutralisation, oil regeneration)	x	Waste sent off-site for chemical treatment at the next site, (e.g. neutralisation, oil regeneration)
<b>IN</b> (Incinerated)	Waste incinerated directly on-site, without prior treatment (incinerators only)	x	Waste incinerated on-site, following treatment on-site (incinerators only)	Waste sent off-site for incineration at the next site
<b>LF</b> (Landfilled)	Waste landfilled directly on-site, without prior treatment (landfills only)	x	Waste landfilled on-site, following treatment on-site (landfills only)	Waste sent off-site for landfill at the next site.
<b>OT</b> (Other treatment)	x	Waste undergoing other treatment not specified above	x	Waste sent off-site for any other kind of treatment not specified above at the next site.
<b>PT</b> (Physical treatment)	x	Waste undergoing physical treatment on-site. (e.g.	x	Waste sent off-site for physical treatment at the next site, (e.g.

Management Method	Waste accepted (B) sheet	Waste treated on-site (C) sheet	LF-IN Sites only (C4) sheet	Waste sent off-site (D) sheet
		manual or mechanical sorting of mixed waste, stripping down vehicles, de-polluting engines, fragmentising waste, mechanical biological treatment, centrifugation, autoclaving/pyrolysis)		manual or mechanical sorting of mixed waste, stripping down vehicles, de-polluting engines, fragmentising waste, mechanical biological treatment, centrifugation, autoclaving/pyrolysis)
<b>RC</b> (Recycled)	x	Recycling to a final product or meeting end-of-waste criteria on-site	x	Waste that is sent off-site for recycling to a final product or recycling to end-of-waste criteria at the next site.
<b>RE</b> (Landfill restoration)	Waste used directly on landfill sites for landfill restoration (landfills only)	x	Waste used on landfill sites for landfill restoration after stockpiling or treatment on-site (landfills only)	Waste sent off-site to landfill sites for use as landfill restoration

Management Method	Waste accepted (B) sheet	Waste treated on-site (C) sheet	LF-IN Sites only (C4) sheet	Waste sent off-site (D) sheet
<b>SO</b> (Sent off-site)	Waste sent off site without any on-site treatment	x	x	x
<b>TF</b> (Transferred off-site)	x	x	x	Waste sent off-site to a transfer station where it does not undergo treatment at that site but is transferred onwards to another site.
<b>TR</b> (Treated on-site)	Waste treated on-site (the specific treatment method is reported in Waste Treated Onsite (C))	x	x	x

### 4.3.5 Geographical Origin/Destination

Drop down field. For each waste type, enter the geographical origin and destination using the geographic areas listed in Appendix 3 (also available in the 'Form Data' sheet).

Use the smallest relevant geographical area. Where possible, use a local authority area.

- If waste originates from multiple local authorities (e.g., large collection rounds), estimate the split between each area.
- If an estimate is not possible, use broader area codes starting with WSA from Appendix 3. You should indicate why this is not possible in the Additional Information section (A.13) on the Front Sheet.
- Use the OF code for offshore waste (e.g., oil and gas decommissioning).
- Do not combine entries (e.g. *Glasgow/England*). Each entry must be reported individually.
- If a single waste type (e.g., glass bottles) relates to multiple geographical areas, create separate rows for each origin/destination and its tonnage.
- For waste sent outside Scotland, use the relevant UK country (e.g. Wales [WA]) or geographical area (e.g. Europe [EU]).

## 4.4 Waste information required in specific sheets

### 4.4.1 Pre-treated – landfills only

Drop down field. To determine if waste entering site for landfill was treated / not treated before receipt.

### 4.4.2 Authorisation Number of Destination Facility

Free text field. Record the full authorisation number of the facility where the waste is being sent.

### 4.4.3 Destination Name of Facility

Free text field. Record the site name and address of the facility where the waste is being sent.

## 4.5 Completing Remaining LF capacity (F) sheet (Landfill sites only)

The Remaining LF capacity (F) sheet should only be completed by operators of landfill sites in Quarter 4 (Oct to Dec) by populating the fields in the sheet. See Waste Data Form – Waste Activity Guidance

## Appendix 1 - Checklist before submitting the form

Use the below checklist to ensure the form submissions are valid and complete.

Checklist	✓
<b>File Format:</b> Use the preferred Excel template format in '.xlsx' (see Section 1.1)	
<b>Share Workbook:</b> Ensure the 'Share Workbook' feature is switched off (Select 'Review' from the ribbon at the top of the Excel workbook)	
<b>Front Sheet details:</b> Ensure all fields - authorisation number, reporting period, contact details, technical competence, commercial confidentiality, Personal information, and the Declaration section - all completed, correct and up to date.	
<b>Data Pasting:</b> If pasting data from another source, ensure column numbers and order match the return form (Use 'Edit > Paste Special > Values' only)	
<b>Naming:</b> Check form is saved with the correct name (See section 3.2)	
<b>Additional Information:</b> Add any extra details into A.13 on the front sheet (e.g. weighbridge details, site changes, waste not entering or leaving site).	
<b>Waste codes:</b> Ensure all codes are correct and formatted as six digits (i.e. XX XX XX)	
<b>Waste description:</b> Clearly state what the waste is	
<b>Quantities:</b> Check quantities for accuracy, especially decimal points	
<b>Units:</b> Confirm correct units are used	
<b>Origin/Destination:</b> Be as specific as possible (e.g. use 'CG' for Glasgow, not 'SC' for Scotland).	
<b>Management method codes:</b> Ensure consistency with on-site methods and at next destination site where relevant.	
<b>LF-IN Sites only (C4):</b> Only for landfill and incineration sites.	
<b>Break links:</b> Remove any links to your own files before submitting the form (use Data>Workbook Links>Break all)	

## Appendix 2 - List of acronyms

Acronym	Meaning
AL	Applied to land
BT	Biological treatment
CT	Chemical treatment
CP	Composted
CS	Crushed and screened
EASR	Environmental Authorisations (Scotland) Regulations 2018
EU	European Union
EWC	European Waste Catalogue
IN	Incinerated
LF	Landfilled
OT	Other treatment
PT	Physical treatment
RC	Recycled
RE	Landfill restoration
SEPA	Scottish Environment Protection Agency
SO	Sent off-site
TF	Transferred off-site
TR	Treated on-site
UK	United Kingdom
WML	Waste Management Licence
WSA	Waste strategy area

## Appendix 3 - List of geographical area codes

Appendix 3 below lists the geographical areas that are used to classify the geographic origin (Waste accepted (B)) or geographic destination (Waste sent off-site (D)) of waste. These classifiers can also be viewed in the 'Form Data' sheet of the return form.

Code	Geographical area
AB	Argyll and Bute
AC	Aberdeen
AN	Angus
AS	Aberdeenshire
CE	Edinburgh
CG	Glasgow
CL	Clackmannanshire
DC	Dundee
DG	Dumfries and Galloway
EA	East Ayrshire
ED	East Dunbartonshire
EL	East Lothian
EN	England
ER	East Renfrewshire
EU	Europe (outwith UK)

Code	Geographical area
OEU	Outwith Europe
OF	Offshore
OR	Orkney Islands
PK	Perth and Kinross
RE	Renfrewshire
SA	South Ayrshire
SB	Scottish Borders
SC	Scotland
SE	South East Scotland
SH	Shetland Islands
SL	South Lanarkshire
ST	Stirling
SW	South West Scotland
WA	Wales
WD	West Dunbartonshire

Code	Geographical area
FA	Falkirk
FI	Fife
HIG	Highlands, Islands and Grampian
HL	Highland
IN	Inverclyde
ML	Midlothian
MO	Moray
NA	North Ayrshire
NI	Northern Ireland
NL	North Lanarkshire

Code	Geographical area
WI	Western Isles
WL	West Lothian
WSA1	Orkney and Shetland
WSA4	Moray, City of Aberdeen and Aberdeenshire
WSA5	City of Dundee, Angus and Perth and Kinross
WSA6	Stirling, Clackmannanshire and Falkirk
WSA8	City of Edinburgh, East and West Lothian, Midlothian and Scottish borders
WSA9	North, East and South Ayrshire, Dumfries and Galloway
WSA10	Inverclyde, Renfrew and East Renfrew, Glasgow, North and South Lanarkshire, East and West Dunbartonshire

## Appendix 4 - Conversion factors to report waste in tonnes

All measurements in the form must be converted to tonnes before data can be uploaded to our system.

Standard volume-to-weight conversions are used in the form. The form includes two built-in conversions for liquid (volume) measurements:

- Litres or L to Tonnes – divide by 1000 e.g. 10 litres / 1000 = 0.01 tonnes
- Gallons or G to Tonnes – divide by 222.3 e.g. 10 gallons / 222.3 = 0.045 tonnes

These conversions are applied automatically in the form using standard density factors,

If the liquid wastes you manage have different density factors, you must carry out your own conversion outside the return form, enter the tonnage directly, and specify the conversion used in the Additional information about return section of the Front Sheet.

### Accessibility statement

If you would like this document in an accessible format, such as large print, audio recording or braille, please contact SEPA by emailing [equalities@sepa.org.uk](mailto:equalities@sepa.org.uk).