
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 6

Credit: bad debts

Scope

19. An entitlement to credit arises under this Part where—

- (a) a registered person has carried out a taxable activity for a consideration in money for a customer with whom the registered person is not connected;
- (b) the registered person has accounted for and paid tax on the disposal concerned;
- (c) the whole or any part of the consideration for the disposal has been written off in the registered person's accounts as a bad debt;
- (d) the registered person has issued a landfill invoice in respect of the disposal which shows the amount of tax chargeable;
- (e) that invoice was issued—
 - (i) within 14 days of the date of the disposal; or
 - (ii) within such other period as may have been specified by Revenue Scotland;
- (f) a period of one year (beginning with the date of the issue of that invoice) has elapsed; and
- (g) the following provisions of this Part have been complied with.