
STATUTORY INSTRUMENTS

1996 No. 1527

The Landfill Tax Regulations 1996

PART VI

CREDIT: BAD DEBTS

Evidence required in support of claim

- 25.** The claimant, before he makes a claim, shall hold in respect of each relevant disposal—
- (a) a copy of the landfill invoice issued by him;
 - (b) records or any other documents showing that he has accounted for and paid tax on the disposal; and
 - (c) records or any other documents showing that the consideration has been written off in his accounts as a bad debt.