
WELSH STATUTORY INSTRUMENTS

2018 No. 101

The Landfill Disposals Tax
(Administration) (Wales) Regulations 2018

PART 3

CUSTOMER INSOLVENCY CREDIT

Evidence and record keeping

Evidence in support of claims

22.—(1) A claimant must—

- (a) on the day the claim is made, hold the evidence specified in paragraph (2) in respect of each taxable disposal to which the claim relates, and
- (b) preserve that evidence for a period of 6 years beginning with that day.

(2) The evidence is—

- (a) a copy of the landfill invoice issued in respect of the disposal;
- (b) records or other documents showing that the claimant—
 - (i) has accounted for the disposal in a tax return, and
 - (ii) has paid the amount of tax payable under section 42(1) or (1A) of LDTA in respect of the return;
- (c) records or other documents relating to any payment made by the customer in respect of the consideration for the disposal;
- (d) records or other documents relating to—
 - (i) any debt owed by the claimant to the customer, or
 - (ii) any enforceable security held by the claimant in relation to the customer;
- (e) records or other documents relating to any steps taken to recover the outstanding consideration for the disposal.