
Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, SCHEDULE 3. (See end of Document for details)

SCHEDULE 3

(introduced by section 41(8))

CONTENTS OF LANDFILL INVOICE

- 1 A landfill invoice must contain the following information—
- (a) an identifying number;
 - (b) the date on which the invoice is issued;
 - (c) the name and address of the person issuing the invoice;
 - (d) the registration number assigned to that person by WRA;
 - (e) the name and address of the person to whom the invoice is issued;
 - (f) the date on which the taxable disposal is made;
 - (g) a description of the material in the taxable disposal;
 - (h) the rate of tax chargeable on the material in the taxable disposal;
 - (i) the taxable weight of the material in the taxable disposal;
 - (j) any discount applied under section 19(3) in respect of water present in the material;
 - (k) any relief claimed in relation to the taxable disposal;
 - (l) the amount of tax chargeable on the taxable disposal;
 - (m) the total amount of consideration payable in respect of the invoice.

Commencement Information

I1 Sch. 3 para. 1 in force at 1.4.2018 by S.I. 2018/35, art. 3

- 2 Where a landfill invoice is issued in respect of more than one taxable disposal, it must show, in respect of each taxable disposal, the information specified in paragraph 1(f) to (l).

Commencement Information

I2 Sch. 3 para. 2 in force at 1.4.2018 by S.I. 2018/35, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, SCHEDULE 3.