
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 3

The Scottish Landfill Tax (Administration) Regulations 2015

PART 6

Credit: bad debts

Records required to be kept

- 22.**—(1) Any person who makes a claim shall make a record of that claim.
- (2) The record referred to in paragraph (1) above shall contain the following information in respect of each claim made—
- (a) in respect of each relevant disposal—
 - (i) the amount of tax charged;
 - (ii) the return in which that tax was accounted for and when it was paid;
 - (iii) the date and identifying number of the landfill invoice that was issued;
 - (iv) any consideration that has been received (whether before the claim was made or subsequently);
 - (v) the details of any transfer note;
 - (b) the outstanding amount;
 - (c) the amount of the claim;
 - (d) the return in which the claim was made.
- (3) Any records made in pursuance of this regulation shall be kept in a single account known as “the landfill tax bad debt account”.