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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 3**

**The Scottish Landfill Tax (Administration) Regulations 2015**

**PART 8**

Landfill invoices

**Contents of a landfill invoice**

**34.**—(1) An invoice is a landfill invoice if it contains the following information—

- (a) an identifying number;
- (b) the date of its issue;
- (c) the date of the disposal or disposals in respect of which it is issued or, where a series of disposals is made for the same person, the dates between which the disposals were made;
- (d) the name, address and registration number of the person issuing it;
- (e) the name and address of the person to whom it is issued;
- (f) the weight of the material disposed of;
- (g) a description of the material disposed of;
- (h) the rate of tax chargeable in relation to the disposal or, if the invoice relates to more than one disposal and the rate of tax for each of them is not the same, the rate of tax chargeable for each disposal;
- (i) the total amount payable for which the invoice is issued; and
- (j) where the amount of tax is shown separately, a statement confirming that that tax may not be treated as the input tax of any person.

(2) In paragraph (1)(j) above “input tax” has the same meaning as in section 24(1) of the Value Added Tax Act 1994<sup>(1)</sup>.