

**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 **E+W**

(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

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