1

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Paragraph 1. (See end of Document for details)

SCHEDULE 3 E+W

CONTENTS OF LANDFILL INVOICE

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;
- (1) the amount of tax chargeable on the taxable disposal;
- (m) the total amount of consideration payable in respect of the invoice.

Commencement Information

II Sch. 3 para. 1 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, Paragraph 1.