DRAFT SCOTTISH STATUTORY INSTRUMENTS

2015 No.

The Revenue Scotland and Tax Powers Act (Record Keeping) Regulations 2015

Records in respect of landfill tax

3.—(1) Every person referred to in section 74(1) and (3) of the Act shall, for the purpose of accounting for landfill tax under the LT(S) Act 2014, preserve the following—

(a) the person's business and accounting records;

(b) a landfill tax account in such form and containing such particulars as may be specified in a notice published by Revenue Scotland (and not subsequently withdrawn);

(c) transfer notes and any other original or copy records in relation to material brought on to or removed from the landfill site;

(d) all invoices (including landfill invoices) and similar documents issued to the person and copies of such invoices and similar documents issued by the person;

(e) all credit or debit notes or other documents received by the person which evidence an increase or decrease in the amount of any consideration for a relevant transaction, and copies of such documents that are issued by the person;

(f) such other records as may be specified in a notice published by Revenue Scotland (and not subsequently withdrawn).

(2) The evidence required in support of a claim detailed in regulation 21 of the Scottish Landfill Administration Regulations and records required to be kept detailed in regulation 22 of those Regulations are supporting documents specified as required to be kept under section 74 of the Act or, as the case may be, records included in records required to be kept and preserved under that section.

(3) The evidence required in support of a claim detailed in regulation 21 of the Scottish Landfill Tax (Administration) Regulations 2014 and records required to be kept detailed in regulation 22 of those Regulations are supporting documents specified as required to be kept under paragraph 3 of Schedule 3 to the Act or, as the case may be, records included in records required to be kept and preserved under that paragraph.