Status:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	tly only	available	in its original for	mat

STATUTORY INSTRUMENTS

1996 No. 1527

The Landfill Tax Regulations 1996

PART VI

CREDIT: BAD DEBTS

Amount of credit

24. The credit arising under this Part shall be of an amount equal to such proportion of the tax charged on the relevant disposal as the outstanding amount forms of the total consideration.