
STATUTORY INSTRUMENTS

1996 No. 1527

The Landfill Tax Regulations 1996

PART III

ACCOUNTING, PAYMENT AND RECORDS

Claims for overpaid tax

14. Except where the amount to which the claim relates has been entered in a return in accordance with regulation 13 or is included in an amount so entered, any claim under paragraph 14 of Schedule 5 to the Act shall be made in writing to the Commissioners and shall, by reference to such documentary evidence as is in the possession of the claimant, state the amount of the claim and the method by which that amount was calculated.