
STATUTORY INSTRUMENTS

1996 No. 1527

The Landfill Tax Regulations 1996

PART III

ACCOUNTING, PAYMENT AND RECORDS

Records

16.—(1) Every registrable person shall, for the purpose of accounting for tax, preserve the following—

- (a) his business and accounting records;
- (b) his landfill tax account;
- (c) transfer notes and any other original or copy records in relation to material brought onto or removed from the landfill site (including any record made for the purpose of Part IX of these Regulations);
- (d) all invoices (including landfill invoices) and similar documents issued to him and copies of such invoices and similar documents issued by him;
- (e) all credit or debit notes or other documents received by him 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 him;
- (f) such other records as the Commissioners may specify in a notice published by them and not withdrawn by a further notice.

(2) Subject to paragraphs (3) and (4) below, every registrable person shall preserve the records specified in paragraph (1) above for a period of six years.

(3) Subject to paragraph (4) below, a registrable person who has made a landfill tax bad debt account shall preserve that account for a period of five years from the date of the claim made under Part VI of these Regulations.

(4) The Commissioners may direct that registrable persons shall preserve the records specified in paragraph (1) above for a shorter period than that specified in this regulation; and such direction may be made so as to apply generally or in such cases as the Commissioners may stipulate.

(5) In paragraph (1) above—

- (a) the reference to material being brought onto a landfill site is a reference to material that is brought onto the site for the purpose of a relevant transaction;
- (b) the reference to material being removed from a landfill site is a reference to material being removed that has at some previous time fallen wholly or partly within paragraph (a) above.

(6) In this regulation “relevant transaction” means a disposal or anything that would be a disposal but for the fact that the material is not disposed of as waste.