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STATUTORY INSTRUMENTS

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**1996 No. 1527**

**The Landfill Tax Regulations 1996**

**PART VI**

**CREDIT: BAD DEBTS**

**Records required to be kept**

- 26.**—(1) Any person who makes a claim shall make a record of that claim.
- (2) The record referred to in paragraph (1) above shall contain the following information in respect of each claim made:
- (a) in respect of each relevant disposal—
    - (i) the amount of tax charged;
    - (ii) the return in which that tax was accounted for and when it was paid;
    - (iii) the date and identifying number of the landfill invoice that was issued;
    - (iv) any consideration that has been received (whether before the claim was made or subsequently);
  - (v) the details of any transfer note;
  - (b) the outstanding amount;
  - (c) the amount of the claim;
  - (d) the return in which the claim was made.
- (3) Any records made in pursuance of this regulation shall be kept in a single account known as “the landfill tax bad debt account”.