

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Duty to keep records. (See end of Document for details)

SCHEDULES

SCHEDULE 7

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Duty to keep records

- 7 (1) Every taxable person shall keep such records as the Commissioners may [^{F1}by regulations]require [^{F2}and every person who, at a time when he is not a taxable person, acquires in the United Kingdom from another member State any goods which are subject to a duty of excise or consist in a new means of transport shall keep such records with respect to the acquisition (if it is a taxable acquisition and is not in pursuance of a taxable supply) as the Commissioners may so require.]
- [^{F3}(1A) Regulations under sub-paragraph (1) above may make different provision for different cases and may be framed by reference to such records as may be specified in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.]
- (2) The Commissioners may require any records kept in pursuance of this paragraph to be preserved for such period not exceeding [^{F4}six]years as they may require.
- (3) The duty under this paragraph to preserve records may be discharged by the preservation of the information contained therein by such means as the Commissioners may approve; and where that information is so preserved a copy of any document forming part of the records shall, subject to the following provisions of this paragraph, be admissible in evidence in any proceedings, whether civil or criminal, to the same extent as the records themselves.
- (4) The Commissioners may, as a condition of approving under sub-paragraph (3) above any means of preserving information contained in any records, impose such reasonable requirements as appear to them necessary for securing that the information will be as readily available to them as if the records themselves had been preserved.
- [^{F5}(5) A statement contained in a document produced by a computer shall not by virtue of sub-paragraph (3) of this paragraph be admissible in evidence-
- (a) in civil proceedings in England and Wales, except in accordance with sections 5 and 6 of the Civil Evidence Act ^{M1}1968;
 - (b) in criminal proceedings in England and Wales except in accordance with sections 68 to 70 of the Police and Criminal Evidence Act 1984;
 - (c) in civil proceedings in Scotland, except in accordance with sections 13 and 14 of the Law Reform (Miscellaneous Provisions) (Scotland) Act ^{M2}1968;
 - (d) in criminal proceedings in Scotland, except in accordance with the said sections 13 and 14, which shall, for the purposes of this paragraph, apply with the necessary modifications to such proceedings;

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Duty to keep records. (See end of Document for details)

- (e) in civil proceedings in Northern Ireland, except in accordance with sections 2 and 3 of the Civil Evidence Act (Northern Ireland)^{M3}1971; and
- (f) in criminal proceedings in Northern Ireland, except in accordance with the said sections 2 and 3, which shall, for the purposes of this paragraph, apply with the necessary modifications to such proceedings.]

^{F6}(6)

(⁷F7

Textual Amendments

- F1** Words inserted by Finance Act 1989 (c. 26, SIF 40:2), **s. 25(3)**
- F2** Words in Sch. 7 para. 7(1) inserted (1.12.1992 to extent mentioned in S.I. 1992/2979 art. 4 and 1.1.1993 insofar as not then already in force) by Finance (No. 2) Act 1992 (c. 48), s. 14(2), **Sch. 3 Pt. I para. 70**; S.I. 1992/2979, art. 4, **Sch. Pt. II** (with art. 5); S.I. 1992/3261, art. 3, **Sch.** (with art. 4).
- F3** Sch. 7 para. 7(1A) inserted by Finance Act 1989 (c. 26, SIF 40:2), **s. 25(4)**
- F4** Word substituted by Finance Act 1985 (c. 54, SIF 40:2), s. 23, **Sch. 7 para. 2**
- F5** Sch. 7 para. 7(5) substituted by Police and Criminal Evidence Act 1984 (c. 60, SIF 95), s. 119(1), **Sch. 6 para. 41(a)**
- F6** Sch. 7 para. 7(6) repealed (3.5.1994) by 1994 c. 9, ss. 256(4), 258, **Sch. 26 Pt. VIII**
- F7** Sch. 7 para. 7(7)(8) repealed by Police and Criminal Evidence Act 1984 (c. 60, SIF 95), s. 119(1), **Sch. 7 Pt. III**

Modifications etc. (not altering text)

- C1** Sch. 7 para. 7(5)(c)(d) amended (3.5.1994) by 1994 c. 9, **s. 256(2)(b)(3)**

Marginal Citations

- M1** 1968 c. 64 (47)
- M2** 1968 c. 70 (47)
- M3** 1971 c. 36 (N.I.)

Status:

Point in time view as at 03/05/1994.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Cross Heading: Duty to keep records.