

Status: Point in time view as at 31/12/2020.

Changes to legislation: Value Added Tax Act 1994, Paragraph 6 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 11 **U.K.**

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Duty to keep records

- 6 (1) Every taxable person shall keep such records as the Commissioners may by regulations require ^{F1}....
- (2) 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such records as may be specified in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.
- (3) The Commissioners may require any records kept in pursuance of this paragraph to be preserved for such period not exceeding 6 years as they may [^{F2}specify in writing (and different periods may be specified for different cases)].
- [^{F3}(4) The duty under this paragraph to preserve records may be discharged—
- (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means,
- subject to any conditions or exceptions specified in writing by the Commissioners for Her Majesty's Revenue and Customs.]
- [^{F4}(4A) In relation to a relevant taxable person, a duty under this paragraph to preserve records relating to a relevant taxable supply must be discharged by at least preserving the information contained in the records electronically.
- (4B) A relevant taxable person must make available to the Commissioners electronically on request any records preserved in accordance with sub-paragraph (4A).
- (4C) In sub-paragraph (4A) “relevant taxable supply” means a supply of goods where—
- (a) that supply is deemed to be a supply by an operator of an online marketplace by virtue of section 5A, or
 - (b) the place of supply of those goods is determined by section 7(5B).
- (4D) In sub-paragraphs (4A) and (4B) “relevant taxable person” means a person who is a taxable person and who—
- (a) is the operator of an online marketplace,
 - (b) is a person making taxable supplies of goods facilitated by an online marketplace, or
 - (c) makes taxable supplies, the place of supply of which is determined by section 7(5B).]

[^{F5}(5) The Commissioners may by regulations make [^{F6}further] provision about the form in which, and means by which, records are to be kept and preserved.

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- (6) Regulations under sub-paragraph (5) may—
- (a) make different provision for different cases;
 - (b) provide for any provision of the regulations to be subject to conditions or exceptions specified in writing by the Commissioners;
 - (c) include incidental, supplemental, consequential, saving, transitional or transitory provision.
- (7) If regulations under sub-paragraph (5) make provision requiring records to be kept or preserved in electronic form they must make provision for a taxable person to be exempt from those requirements for any month (“the current month”) if—
- (a) the value of the person's taxable supplies, in the period of one year ending with the month before the current month, was less than the VAT threshold, and
 - (b) the person was not subject to those requirements in the month before the current month.
- (8) The regulations may modify the exemption for cases where a business or part of a business carried on by a taxable person is transferred to another person as a going concern.
- (9) The “VAT threshold” means the amount specified in paragraph 1(1)(a) of Schedule 1 on the first day of the current month.
- (10) Regulations under sub-paragraph (5) requiring records to be kept or preserved in electronic form may (among other things) make provision—
- (a) as to the electronic form in which records are to be kept or preserved,
 - (b) for the production of the contents of records kept or preserved in accordance with the regulations,
 - (c) as to conditions that must be complied with in connection with the keeping or preservation of electronic records,
 - (d) for treating records as not having been kept or preserved unless conditions are complied with,
 - (e) for authenticating records,
 - (f) about the manner of proving for any purpose the contents of any records (including provision for the application of conclusive or other presumptions).
- (11) Regulations under sub-paragraph (5) requiring records to be kept or preserved in electronic form may—
- (a) allow any authorisation or requirement for which the regulations may provide to be given by means of a specific or general direction given by the Commissioners,
 - (b) provide that the conditions of an authorisation or requirement are to be taken to be satisfied only where the Commissioners are satisfied as to specified matters.]

Textual Amendments

- F1** Words in Sch. 11 para. 6(1) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 8 para. 97\(5\)](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in

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S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

- F2** Words in Sch. 11 para. 6(3) substituted (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 5(2)**; S.I. 2009/402, art. 2
- F3** Sch. 11 para. 6(4) substituted for Sch. 11 para. 6(4)-(6) (1.4.2009) by Finance Act 2008 (c. 9), s. 115(2), **Sch. 37 para. 5(3)**; S.I. 2009/402, art. 2
- F4** Sch. 11 para. 6(4A)-(4D) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 17(2)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9
- F5** Sch. 11 para. 6(5)-(11) inserted (16.11.2017) by Finance (No. 2) Act 2017 (c. 32), s. **62(3)(b)** (with s. 62(7))
- F6** Word in Sch. 11 para. 6(5) inserted (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by Taxation (Post-transition Period) Act 2020 (c. 26), s. 11(1)(e), **Sch. 3 para. 17(3)** (with Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 9

Modifications etc. (not altering text)

- C1** Sch. 11 para. 6(2)-(4) extended (27.7.1999) by 1999 c. 16, s. **13(6)**

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