



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART VII

#### CUSTOMS AND EXCISE CONTROL: SUPPLEMENTARY PROVISIONS

##### *[ Keeping and preservation of records*

#### **75A Records relating to importation and exportation.**

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods of which [<sup>F1</sup>for that purpose an entry is required by regulation 5 of the Customs Controls on Importation of Goods Regulations 1991 or an entry or specification is required by or under this Act] shall keep such records as the Commissioners may require.
- (2) The Commissioners may require any records kept in pursuance of this section to be preserved for such period not exceeding four years as they may require.
- (3) The duty under this section 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 section, 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 an approval under subsection (3) above of any means of preserving information, 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.
- (5) The Commissioners may at any time for reasonable cause revoke or vary the conditions of any approval given under subsection (3) above.

*Status: Point in time view as at 01/05/2004.*

*Changes to legislation: Customs and Excise Management Act 1979, Cross Heading: Keeping and preservation of records is up to date with all changes known to be in force on or before 30 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)*

- (6) A statement contained in a document produced by a computer shall not by virtue of subsection (3) above be admissible in evidence—
- <sup>F2</sup>(a) .....
  - [<sup>F3</sup>(b) .....]
  - (c) .....
  - (d) in criminal proceedings in Northern Ireland, except in accordance with [<sup>F4</sup>Article 68 of the Police and Criminal Evidence (Northern Ireland) Order 1989 and Part II of the Criminal Justice (Evidence, Etc.) (Northern Ireland) Order 1988.].

#### Textual Amendments

- F1** Words in s. 75A(1) substituted (1.1.1993) by S.I. 1992/3095, reg. 10(1), **Sch. 1 para. 7**.
- F2** S. 75A(6)(a) repealed (31.1.1997) by 1995 c. 38, s. 15(2), **Sch. 2** (with ss. 1(3), 6(4)(5), 14); S.I. 1996/3217, **art. 2**
- F3** S. 75A(6)(b) repealed (14.4.2000) by 1999 c. 23, s. 67, **Sch. 6** (with Sch. 7 para. 5(2)); S.I. 2000/1034, art. 2(c), **Sch.**
- F4** Words in s. 75(6)(d) substituted (6.9.1999) by S.I. 1997/2983 (N.I. 21), art. 13(1), **Sch. 1 para. 3**; S.R. 1999/339, **art. 2**

#### Modifications etc. (not altering text)

- C1** S. 75A restricted (3.5.1994) by 1994 c. 9, s. 20(5)(a)

### [<sup>F5</sup>75B Records relating to firearms

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of weapons or firearms within the meaning of Council Directive 91/477/EEC<sup>F6</sup> (control of acquisition and possession of such goods) shall keep such records as the Commissioners may require for the purposes of that Directive.
- (2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.]

#### Textual Amendments

- F5** Ss. 75B, 75C inserted (1.1.1993) by S.I. 1992/3095, **reg. 3(8)**.
- F6** OJ No. L256, 13.9.91, p. 51.

#### Modifications etc. (not altering text)

- C2** S. 75B restricted (3.5.1994) by 1994 c. 9, s. 20(5)(a)

### [<sup>F7</sup>75C Records relating to goods subject to certain transit arrangements

- (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods which are subject to the transit arrangements set out in [<sup>F8</sup>Title II of Part II of Commission Regulation (EEC) No. 2454/93] shall keep such records as the Commissioners may require for the purposes of [<sup>F9</sup>Article 324] of that Regulation (verification of procedures and documents).

*Status: Point in time view as at 01/05/2004.*

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(2) Subsections (2) to (6) of section 75A above shall apply in relation to any requirement under this section and to the records kept in pursuance of this section as they apply in relation to any requirement under that section and to the records kept in pursuance of that section.

**Textual Amendments**

- F7** Ss. 75B, 75C inserted (1.1.1993) by S.I. 1992/3095, **reg. 3(8)**.
- F8** Words in s. 75C(1) substituted (1.1.1994) by S.I. 1993/3014, **reg. 2(6)(a)**.
- F9** Words in s. 75C(1) substituted (1.1.1994) by S.I. 1993/3014, **reg. 2(6)(b)**.

**Modifications etc. (not altering text)**

- C3** S. 75C restricted (3.5.1994) by 1994 c. 9, s. 20(5)(a)

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**Textual Amendments**

- F10** S. 76 repealed by Finance Act 1981 (c. 35, SIF 40:1), s. 139, **Sch. 19 Pt. II**

**Status:**

Point in time view as at 01/05/2004.

**Changes to legislation:**

Customs and Excise Management Act 1979, Cross Heading: Keeping and preservation of records is up to date with all changes known to be in force on or before 30 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.