



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### [<sup>F1</sup>PART IXA

#### PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES]

##### <sup>F1</sup>118A Duty of revenue traders to keep records.

- (1) The Commissioners may by regulations require every revenue trader—
  - (a) to keep such records as may be prescribed in the regulations; and
  - (b) to preserve those records for such period not exceeding six years as may be prescribed in the regulations or for such lesser period as the Commissioners may require.
- (2) Regulations under this section—
  - (a) may make different provision for different cases; and
  - (b) 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such records as may be specified in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.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) Any duty imposed 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.
- (4) Where any information is preserved in accordance with subsection (3) above, a copy of any document forming part of the records in question 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.
- (5) The Commissioners may, as a condition of approving under subsection (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.

*Status: Point in time view as at 06/09/1999. This version of this provision has been superseded.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 118A 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)*

(6) A statement contained in a document produced by a computer shall not by virtue of subsection (4) above be admissible in evidence—

- <sup>F2</sup>(a) .....
- (b) in criminal proceedings in England and Wales, except in accordance with sections 69 and 70 of the Police and Criminal Evidence Act 1984 and Part II of the Criminal Justice Act 1988;
- (c) in civil proceedings in Scotland, except in accordance with [<sup>F3</sup>sections 5 and 6 of the Civil Evidence (Scotland) Act 1988];
- (d) in criminal proceedings in Scotland, [<sup>F4</sup>except in accordance with [<sup>F5</sup>Schedule 8 to the Criminal Procedure (Scotland) Act 1995]];
- [<sup>F6</sup>(e) in civil proceedings in Northern Ireland, except in accordance with sections 2 and 3 of the Civil Evidence Act (Northern Ireland) 1971; and]
- (f) in criminal proceedings in Northern Ireland, except in accordance with 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.

<sup>F7</sup>(7) .....

#### Textual Amendments

- F1** Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by Finance Act 1991 (c. 31), s. 12, **Sch. 5**
- F2** S. 118A(6)(a) repealed (31.1.1997) by 1995 c. 38, s. 15(2), **Sch. 2** (with 1(3), 6(4)(5), 14)
- F3** Words in s. 118A(6)(c) substituted (3.5.1994) by 1994 c. 9, s. 256(2)(a)(3)(a)
- F4** Words in s. 118A(6)(d) substituted (3.5.1994) by 1994 c. 9, s. 256(2)(a)(3)(b)
- F5** Words in s. 118A(6)(d) substituted (1.4.1996) by 1995 c. 40, ss. 5, 7(2), **Sch. 4 para. 18(2)**
- F6** S. 118A(6)(e) repealed (N.I.)(6.9.1999) by S.I. 1997/2983 (N.I. 21), art. 13(2), **Sch. 2**; S.R. 1999/339, **art. 2**
- F7** S. 118A(7) repealed (3.5.1994) by 1994 c. 9, ss. 256(4), 258, **Sch. 26 Pt. VIII(3)**

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

- C1** S. 118A(6)(c)(d) amended (3.5.1994) by 1994 c. 9, s. 256(2)(a), (3)

**Status:**

Point in time view as at 06/09/1999. This version of this provision has been superseded.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 118A 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.