

Status: Point in time view as at 16/11/2017.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Duty to keep records. (See end of Document for details)

SCHEDULES

SCHEDULE 11

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Duty to keep records

- 6 (1) Every taxable person shall keep such records as the Commissioners may by regulations require, 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.
- (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such records as may be specified in any notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.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 [^{F1}specify in writing (and different periods may be specified for different cases)].
- [^{F2}(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.]
- [^{F3}(5) The Commissioners may by regulations make provision about the form in which, and means by which, records are to be kept and preserved.
- (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

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- (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(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
- F2** 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
- F3** 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\(7\)](#))

Modifications etc. (not altering text)

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

- [^{F4}6A (1) The Commissioners may direct any taxable person named in the direction to keep such records as they specify in the direction in relation to such goods as they so specify.
- (2) A direction under this paragraph may require the records to be compiled by reference to VAT invoices or any other matter.

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- (3) The Commissioners may not make a direction under this paragraph unless they have reasonable grounds for believing that the records specified in the direction might assist in identifying taxable supplies in respect of which the VAT chargeable might not be paid.
- (4) The taxable supplies in question may be supplies made by—
 - (a) the person named in the direction, or
 - (b) any other person.
- (5) A direction under this paragraph—
 - (a) must be given by notice in writing to the person named in it,
 - (b) must warn that person of the consequences under section 69B of failing to comply with it, and
 - (c) remains in force until it is revoked or replaced by a further direction.
- (6) 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 require.
- (7) [^{F5}Sub-paragraph (4) of paragraph 6 (preservation of information) applies] for the purposes of this paragraph as [^{F6}it applies] for the purposes of that paragraph.
- (8) This paragraph is without prejudice to the power conferred by paragraph 6(1) to make regulations requiring records to be kept.
- (9) Any records required to be kept by virtue of this paragraph are in addition to any records required to be kept by virtue of paragraph 6.]

Textual Amendments

- F4** Sch. 11 para. 6A inserted (19.7.2006) by [Finance Act 2006 \(c. 25\), s. 21\(6\)](#)
- F5** Words in Sch. 11 para. 6A(7) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 6\(a\)](#); [S.I. 2009/402, art. 2](#)
- F6** Words in Sch. 11 para. 6A(7) substituted (1.4.2009) by [Finance Act 2008 \(c. 9\), s. 115\(2\), Sch. 37 para. 6\(b\)](#); [S.I. 2009/402, art. 2](#)

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