

Status: Point in time view as at 30/07/2020.

Changes to legislation: Value Added Tax Act 1994, Paragraph 6A is up to date with all changes known to be in force on or before 14 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

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Duty to keep records

- [^{F1}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.
- (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) [^{F2}Sub-paragraph (4) of paragraph 6 (preservation of information) applies] for the purposes of this paragraph as [^{F3}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

- F1** Sch. 11 para. 6A inserted (19.7.2006) by [Finance Act 2006 \(c. 25\), s. 21\(6\)](#)
- F2** 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](#)
- F3** 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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