
STATUTORY INSTRUMENTS

1995 No. 1203

The Customs Traders (Accounts and Records) Regulations 1995

Customs trader's records to be kept and preserved

3. A customs trader who receives, prepares, maintains or issues a record consisting of an item described in Schedule 1 relating to a business within the meaning of section 20(3)(b) of the Act shall—

- (a) in the case of a received record, keep and preserve it;
- (b) in the case of an issued record, keep and preserve a copy of it; and
- (c) in the case of a record that is prepared or maintained and which has not been received or which is not issued, preserve it.

Changes to legislation:

There are currently no known outstanding effects for the The Customs Traders (Accounts and Records) Regulations 1995, Section 3.