

STATUTORY INSTRUMENTS

1995 No. 1203

The Customs Traders (Accounts and Records) Regulations 1995

Specific records in the case of certain traders

4.—^[F1](A1) Subject to paragraph (2), a customs trader who imports goods in relation to which regulation 29C(2) of the import duty regulations imposes a requirement to ensure a transitional supplementary Customs declaration is made must keep and preserve a copy of every such transitional supplementary Customs declaration made by him or on his behalf and a copy of every transitional simplified Customs declaration so made.]

^[F2](1) Subject to paragraph (2), a customs trader required by regulation 32(1)(b) of the import duty regulations to make a supplementary Customs declaration must keep and preserve a copy of every such supplementary Customs declaration made by him or on his behalf and a copy of every simplified Customs declaration so made.]

^[F3](1A) Subject to paragraph (2), a customs trader required to make a supplementary export declaration—

- (a) by regulation 33(1)(b) of the export duty regulations; or
- (b) by virtue of regulation 13A of the special procedures regulations,

must keep and preserve a copy of every such supplementary export declaration made by him or on his behalf and a copy of every simplified export declaration so made.]

(2) The trader referred to in paragraph ^[F4](A1),] (1) ^[F5]or (1A)] above may instead keep and preserve a record of all the information set out in the declarations referred to in ^[F6]the paragraph in which the reference to the trader is made].

(3) For the purposes of paragraph (2) above, in cases where the declarations are made ^[F7]in an electronic form or submitted, or otherwise made available to HMRC, electronically], the information shall consist of all data sent by him or on his behalf for that purpose.

(4) In this regulation—

^{F8} ...

^{F9} ...

^[F10]“simplified Customs declaration” has the meaning given by regulation 14 of the import duty regulations;

“simplified export declaration” has the meaning given by regulation 33(3) of the export regulations, including as that provision is applied to an outward processing declaration by regulation 13A of the special procedures regulations.]

^[F11]“transitional simplified Customs declaration” has the meaning given by regulation 14 of the import duty regulations.]

Textual Amendments

F1 Reg. 4(A1) inserted (31.12.2020) by The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(2), 2(2)(a); S.I. 2020/1643, reg. 2, Sch.

- F2** Reg. 4(1) substituted (31.12.2020) by The Customs (Consequential Amendments) (EU Exit) Regulations 2019 (S.I. 2019/140), regs. 1, **4(3)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F3** Reg. 4(1A) inserted (31.12.2020) by The Customs (Consequential Amendments) (EU Exit) Regulations 2019 (S.I. 2019/140), regs. 1, **4(3)(b)**; 2020 c. 1, Sch. 5 para. 1(1)
- F4** Word in reg. 4(2) inserted (31.12.2020) by The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(2), **2(2)(b)**; S.I. 2020/1643, reg. 2, Sch.
- F5** Words in reg. 4(2) inserted (31.12.2020) by The Customs (Consequential Amendments) (EU Exit) Regulations 2019 (S.I. 2019/140), regs. 1, **4(3)(c)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F6** Words in reg. 4(2) substituted (31.12.2020) by The Customs (Consequential Amendments) (EU Exit) Regulations 2019 (S.I. 2019/140), regs. 1, **4(3)(c)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F7** Words in reg. 4(3) substituted (31.12.2020) by The Customs (Consequential Amendments) (EU Exit) Regulations 2019 (S.I. 2019/140), regs. 1, **4(3)(d)**; 2020 c. 1, Sch. 5 para. 1(1)
- F8** Words in reg. 4(4) omitted (31.12.2020) by virtue of The Customs (Consequential Amendments) (EU Exit) Regulations 2019 (S.I. 2019/140), regs. 1, **4(3)(e)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F9** Words in reg. 4(4) omitted (31.12.2020) by virtue of The Customs (Consequential Amendments) (EU Exit) Regulations 2019 (S.I. 2019/140), regs. 1, **4(3)(e)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F10** Words in reg. 4(4) inserted (31.12.2020) by The Customs (Consequential Amendments) (EU Exit) Regulations 2019 (S.I. 2019/140), regs. 1, **4(3)(e)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F11** Words in reg. 4(4) inserted (31.12.2020) by The Customs (Transitional Arrangements) (EU Exit) Regulations 2020 (S.I. 2020/1088), regs. 1(2), **2(2)(c)**; S.I. 2020/1643, reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Customs Traders (Accounts and Records) Regulations 1995, Section 4.