
STATUTORY INSTRUMENTS

1995 No. 1203

The Customs Traders (Accounts and Records) Regulations 1995

Records relating to customs declarations

6.—(1) Where any record (including a copy of a record) is kept or preserved by a customs trader under a duty imposed by or under these Regulations and that record relates to a customs declaration made by him or on his behalf, it shall be so kept or preserved as to be readily apparent that it does relate to that particular declaration.

[^{F1}(2) In this regulation “customs declaration” means—

- (a) a declaration of goods for a Customs procedure for the purposes of section 3(1) of the Taxation (Cross-border Trade) Act 2018;
- (b) an outward processing declaration; or
- (c) an export declaration within the meaning given in regulation 2 of the export duty regulations.]

F1 [Reg. 6\(2\)](#) substituted (31.12.2020) by [The Customs \(Consequential Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/140\)](#), regs. 1, [4\(4\)](#); 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation:

There are currently no known outstanding effects for the The Customs Traders (Accounts and Records) Regulations 1995, Section 6.