
STATUTORY INSTRUMENTS

1995 No. 1203

The Customs Traders (Accounts and Records) Regulations 1995

Form of records

7.—(1) Except for the records specified in paragraph (2) below and without prejudice to the provisions of section 21(4) and (5) of the Act, records (including copies of records) required to be kept or preserved by or under these Regulations may be kept or preserved in any form, and in particular they may be in documentary or other written form, or be in the form of anything that is commonly called or referred to as an account or a report; and the information which they contain or are to contain may be contained in or be in the form of an item described in Schedule 2.

(2) The excepted records referred to are—

- (a) records required to be kept and preserved by regulation 3(a) and (c) above; and
- (b) such records as may be required to be kept and preserved under regulation 5 above which are—
 - (i) received by a customs trader; or
 - (ii) prepared or maintained by him which he has neither received nor issued.

Changes to legislation:

There are currently no known outstanding effects for the The Customs Traders (Accounts and Records) Regulations 1995, Section 7.