

SCHEDULE 1

Regulation 3

RECEIVED, PREPARED, MAINTAINED OR ISSUED ITEMS

1. An order.
2. An invoice.
3. A delivery note.
4. A credit note.
5. A debit note.
6. A record relating to an importation or an exportation.
7. A statement of account.
8. A record of payment or of receipt.
9. A journal or ledger.
10. A profit and loss account, trading account, management account, management report or balance sheet.
11. An internal or an external auditor's report.
12. A record relating to any drawback, remission, repayment or reimbursement of, or relief from, duty.
13. A record required, other than by virtue of these Regulations, by or under the customs and excise Acts.
14. A stock record.
15. Any other record maintained for a trading or business purpose.

Notes of interpretation

1. In paragraphs 1 to 15 above an item described therein includes anything in any form that it may take when the information, to which the item relates, is received, or, as the case may be, when that information is dealt with for the purpose of preparing, maintaining or issuing an item, and which it may take subsequently whilst it is being preserved by the customs trader who received it or, as the case may be, prepared, maintained or issued it.

2. In note 1 above "anything" includes—

- (a) an item described in Schedule 2 to these Regulations containing the information which is expressly or impliedly described in paragraphs 1 to 15 above or which is obtained for a purpose described in those paragraphs; and
- (b) anything which is commonly called or referred to as an account or a report.

3. In note 1 above "form" includes documentary or other written form.

4. In paragraphs 6, 8 and 12 above "record" means anything containing information expressly or impliedly described respectively in those paragraphs, irrespective of its form.

5. In paragraph 12 above "duty" means any duty of customs and includes any agricultural levy of the European Community.

6. In paragraph 13 above "record" means anything containing information which is required by or under the legislation specified therein, irrespective of its form.

Changes to legislation: There are currently no known outstanding effects for the The Customs Traders (Accounts and Records) Regulations 1995. (See end of Document for details)

7. In paragraph 15 above “record” means anything that is maintained for the purposes specified therein, irrespective of its form.

SCHEDULE 2

Regulation 7(1) and Schedule 1

1. A drawing, graph, map or plan.
2. A photocopy.
3. A disc, sound track, tape, or other device in which sounds or other data (not being visual images) are recorded so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom.
4. Any film, microfilm, negative, tape or other device in which one or more visual images are recorded so as to be capable (as aforesaid) of being reproduced therefrom.
5. A transcript or reproduction.

Changes to legislation:

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