
STATUTORY INSTRUMENTS

2019 No. 113

The Customs (Records) (EU Exit) Regulations 2019

Records to be kept and preserved

3.—(1) [^{F1}Where regulation 4 does not apply,] a person who is subject to a Customs obligation, or who carries out an act in pursuance of a Customs obligation, must keep and preserve such records, in such form, and for such period, as specified in a notice published by HMRC.

(2) HMRC must publish a notice specifying—

- (a) the records to be kept and preserved under paragraph (1);
- (b) the form in which they are to be kept; and
- (c) the period for which they must be kept and preserved.

(3) A notice published under paragraph (2) may make different provision for different cases.

Textual Amendments

F1 Words in [reg. 3\(1\)](#) inserted (31.12.2020) by [The Taxation Cross-border Trade \(Special Procedures Supplementary and General Provision etc.\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1439\)](#), [regs. 1\(4\), 7\(3\)](#)

Commencement Information

I1 Reg. 3 not in force at made date, see reg. 1

I2 Reg. 3 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

Changes to legislation:

There are currently no known outstanding effects for the The Customs (Records) (EU Exit) Regulations 2019, Section 3.