
STATUTORY INSTRUMENTS

2019 No. 113

The Customs (Records) (EU Exit) Regulations 2019

Records to be kept and preserved

3.—(1) 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.