
STATUTORY INSTRUMENTS

2023 No. 1394

The Vehicle Emissions Trading Schemes Order 2023

Part 4

Information

Maintenance and audit of records by participants in the Trading Schemes

75.—(1) A participant in the Trading Schemes must keep a record of the information referred to in [article 73\(1\)](#) and [\(5\)\(a\) to \(d\)](#) in relation to the cars, vans and ZE SPVs of which the participant is the manufacturer and which are registered during each scheme year.

(2) A participant in the Trading Schemes must, on at least an annual basis, carry out an audit of the records required to be kept under [paragraph \(1\)](#) to ensure its compliance with the requirements of that paragraph.

(3) The participant in the Trading Schemes must evidence the satisfactory completion of such an audit by completing a document in writing (referred to in [paragraph \(4\)](#) as an “audit certificate”).

(4) The audit certificate may be in such form as the participant in the Trading Schemes sees fit but must be—

- (a) signed by a person who exercises management control in respect of the activities of the participant; and
- (b) kept with its records.