
STATUTORY INSTRUMENTS

1992 No. 3150

The Revenue Traders (Accounts and Records) Regulations 1992

Time of recording and period of preservation of items and records (including an excise duty account)

8. Anything that is required by or under these Regulations to be preserved by a revenue trader shall be preserved for a period of six years, or such lesser period as the Commissioners may allow, starting, on the day that the obligation to preserve arises.