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STATUTORY INSTRUMENTS

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**1995 No. 1203**

**CUSTOMS AND EXCISE**

**The Customs Traders (Accounts and Records) Regulations 1995**

*Made* - - - - - *2nd May 1995*  
*Laid before Parliament* *10th May 1995*  
*Coming into force* *1st June 1995*

**THE CUSTOMS TRADERS (ACCOUNTS  
AND RECORDS) REGULATIONS 1995**

1. Citation and Commencement
  2. Interpretation
  3. Customs trader's records to be kept and preserved
  4. Specific records in the case of certain traders
  5. Records specified in public notices
  6. Records relating to customs declarations
  7. Form of records
  8. Time of recording
  9. Period of preservation of records
- Signature

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**SCHEDULE 1 — 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...
11. An internal or an external auditor's report.
12. A record relating to any drawback, remission, repayment or reimbursement...

**Status:** This is the original version (as it was originally made).

13. A record required, other than by virtue of these Regulations,...
14. A stock record.
15. Any other record maintained for a trading or business purpose....
  1. Notes of interpretation
  2. In note 1 above “anything” includes— (a) an item described...
  3. In note 1 above “form” includes documentary or other written...
  4. In paragraphs 6, 8 and 12 above “record” means anything...
  5. In paragraph 12 above “duty” means any duty of customs...
  6. In paragraph 13 above “record” means anything containing information which...
  7. In paragraph 15 above “record” means anything that is maintained...

SCHEDULE 2 —

1. A drawing, graph, map or plan.
2. A photocopy.
3. A disc, sound track, tape, or other device in which...
4. Any film, microfilm, negative, tape or other device in which...
5. A transcript or reproduction.

Explanatory Note