STATUTORY INSTRUMENTS

2015 No. 1650

EXCISE

The Revenue Traders (Accounts and Records) (Amendment) Regulations 2015

Made - - - -	*7th September 2015*
Laid before Parliament	*9th September 2015*
Coming into force - -	*1st October 2015*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 118A of the Customs and Excise Management Act 1979(**1**):

Citation and commencement

1. These Regulations may be cited as the Revenue Traders (Accounts and Records) (Amendment) Regulations 2015 and come into force on 1st October 2015.

Amendment to the Revenue Traders (Accounts and Records) Regulations 1992

2.—(1) The Revenue Traders (Accounts and Records) Regulations 1992(**2**) are amended as follows.

(2) After regulation 1 (citation and commencement) insert—

"**Application**

1A. Where a revenue trader is required to keep any record by or under regulations made under section 88E(2)(c) of the Alcoholic Liquor Duties Act 1979(**3**), no requirement to keep that record applies under these Regulations.".

(**1**) 1979 c. 2; section 118A was inserted by the Finance Act 1991 (c. 31), Schedule 5 and has been amended by the Finance Act 1994 (c.9) Schedule 26, Part 8 and the Finance (No.3) Act 2010 (c.33), Schedule 13, Part 1. The power to make regulations under section 118A is conferred on "the Commissioners". Section 1(1) of the Customs and Excise Management Act 1979 (as amended by the Commissioners for Revenue and Customs Act 2005 (c.11), section 50, Schedule 4, paragraph 22(b)) defines "the Commissioners" as the Commissioners for Her Majesty's Revenue and Customs.

(**2**) S.I.1992/3150, to which there are amendments not relevant to these Regulations.

(**3**) 1979 c. 4; section 88E was inserted by section 54(3) of the Finance Act 2015 (c.11).