

SCHEDULES

SCHEDULE 37

RECORD-KEEPING

FA 1998

- 9 (1) Paragraph 22 (preservation of information instead of original records) is amended as follows.
- (2) For sub-paragraph (1) substitute—
- “(1) The duty under paragraph 21 to preserve records may be discharged—
- (a) by preserving them in any form and by any means, or
- (b) by preserving the information contained in them in any form and by any means,
- subject to sub-paragraph (3) and any conditions or exceptions specified in writing by the Commissioners for Her Majesty’s Revenue and Customs.”
- (3) Omit sub-paragraph (2).
- (4) In sub-paragraph (3), for “The records excluded from sub-paragraph (1) are” substitute “Sub-paragraph (1)(b) does not apply in the case of the following kinds of records”.
- (5) Accordingly, in the heading before that paragraph, for “*instead of original records*” substitute “*etc*”.