

Supplementary provisions on records. VATA s. 16(1A), (2A) and (5)

85.—(1) The requirement to keep records in accordance with this Chapter applies to—

- (a) a record relating to exercising and terminating a landlord's option to tax,
- (b) a capital good record referred to in Chapter 2 of Part 8,
- (c) a record relating to a joint option for taxation, and
- (d) the document relating to an assignment or surrender referred to in section 95 (9)(a).

(2)(a) An accountable person who claims a deduction of tax pursuant to Chapter 1 of Part 8 in respect of qualifying accommodation within the meaning of section 60 (1) shall retain full and true records in relation to the attendance by the delegate at the relevant qualifying conference (1) issued to the accountable person by the person responsible for organising the conference).

(b) A person responsible for organising a qualifying conference within the meaning of section 60 (1) and to which section 60 (2)(a)(i) relates shall keep full and true records of each such conference organised by the person.

(3) Every person who trades in investment gold ) shall, in accordance with regulations, keep full and true records of that person's transactions in investment gold.