
STATUTORY INSTRUMENTS

2018 No. 326

**CUSTOMS
VALUE ADDED TAX**

The Fulfilment Businesses Regulations 2018

*Made - - - - 7th March 2018
Laid before the House of
Commons - - 8th March 2018
Coming into force in accordance with regulation 1*

THE FULFILMENT BUSINESSES REGULATIONS 2018

PART 1

PRELIMINARY PROVISIONS

1. Citation and commencement
2. Interpretation
3. Applications and other communications with the Commissioners

PART 2

APPROVAL, VARIATION AND REVOCATION PROCEDURE

4. Applications for approval and to vary an approval
5. Amendment of an application
6. Response to an application
7. Variation or revocation of approval by the Commissioners

PART 3

OBLIGATIONS IMPOSED ON APPROVED PERSONS

8. Customer not meeting UK obligations
9. Notice to a customer of UK obligations
10. Customer due diligence and record keeping
11. Verification of a customer's VAT registration number
12. Change to registered details
13. Ceasing to carry on an imported goods fulfilment business

Changes to legislation: There are currently no known outstanding effects for the
The Fulfilment Businesses Regulations 2018. (See end of Document for details)

PART 4

PENALTIES

14. Penalty assessment
15. Amount of penalty
16. Special reduction
17. Reasonable excuse
18. Payment and recovery

PART 5

REVOCATION

19. The Fulfilment Businesses (Approval Scheme) Regulations 2018 are
revoked.
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Fulfilment Businesses Regulations 2018.