

STATUTORY INSTRUMENTS

2018 No. 326

The Fulfilment Businesses Regulations 2018

PART 2

APPROVAL, VARIATION AND REVOCATION PROCEDURE

Applications for approval and to vary an approval

4.—(1) An application must be made to the Commissioners—

- (a) for an approval to carry on [^{F1}an imported goods] fulfilment business, or
- (b) to vary any condition or restriction to which an approval is subject.

[^{F2}(2) An application under paragraph (1)(a) must be made on or before the day on which a person commences carrying on an imported goods fulfilment business.]

(3) An application under paragraph (1)(b) cannot be made if the variation is in respect of a decision which—

- (a) is subject to—
 - (i) review under section 15C (review by HMRC) or section 15E (review out of time) of the Finance Act 1994 ^{M1}, or
 - (ii) appeal under section 16 (appeals to a tribunal) of the Finance Act 1994 ^{M2}, or
- (b) was confirmed on such review or appeal.

Textual Amendments

F1 Words in [reg. 4\(1\)\(a\)](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1214), [regs. 1, 7\(3\)\(a\)](#) (with [regs. 6\(2\), 11-14](#)) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 23\(3\)](#); [S.I. 2020/1641](#), [reg. 2, Sch.](#)); [S.I. 2020/1641](#), [reg. 2, Sch.](#)

F2 [Reg. 4\(2\)](#) substituted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1214), [regs. 1, 7\(3\)\(b\)](#) (with [regs. 6\(2\), 11-14](#)) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 23\(3\)](#); [S.I. 2020/1641](#), [reg. 2, Sch.](#)); [S.I. 2020/1641](#), [reg. 2, Sch.](#)

Modifications etc. (not altering text)

C1 [Reg. 4](#) modified (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments and Transitional Provisions\) \(EU Exit\) Regulations 2019](#) (S.I. 2019/1214), [regs. 1, 12](#) (as amended by [S.I. 2020/1495](#), [regs. 1\(2\), 23\(3\)](#); [S.I. 2020/1641](#), [reg. 2, Sch.](#)); [S.I. 2020/1641](#), [reg. 2, Sch.](#)

Marginal Citations

M1 [1994 c. 9](#). Sections 15C and 15E were inserted by [S.I. 2009/56](#). Both sections apply in relation to a relevant decision. The meaning of “relevant decision” is set out in [section 13A\(2\)](#) of the Finance Act 1994 and includes, at [paragraph \(j\)](#), any decision of HMRC of a description specified in [Schedule 5](#) to

Changes to legislation: *There are currently no known outstanding effects for the The Fulfilment Businesses Regulations 2018, Section 4. (See end of Document for details)*

that Act. Paragraph 9B(b) of Schedule 5 (as inserted by section 56(3) of the Finance (No. 2) Act 2017) specifies any decision for the purposes of Part 3 of the Finance (No. 2) Act 2017 as to the conditions or restrictions subject to which any person is approved and registered.

M2 [Section 16](#) has been relevantly amended by [S.I. 2009/56](#).

Changes to legislation:

There are currently no known outstanding effects for the The Fulfilment Businesses Regulations 2018, Section 4.