
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 Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 49(3), 51, 55 and 57 of the Finance (No. 2) Act 2017^{M1}:

Marginal Citations

M1 2017 c. 32.

PART 1 **U.K.**

PRELIMINARY PROVISIONS

Citation and commencement **U.K.**

- 1.—(1) These Regulations may be cited as the Fulfilment Businesses Regulations 2018.
- (2) Subject to paragraphs (3) and (4), these Regulations come into force on 1st April 2018.
- (3) Parts 3 and 4 come into force on—
 - (a) 1st April 2018 in relation to dealing with contraventions mentioned in regulation 14(1)(a), and
 - (b) 1st April 2019 for all other purposes.
- (4) Part 5 comes into force on 9th March 2018.

Interpretation **U.K.**

2. In these Regulations—

“application” means an application under regulation 4;

Status: Point in time view as at 31/12/2020.

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

“customer” means, in relation to [^{F1}an imported goods] fulfilment business ^{M2}, the person referred to in section 48(1)(a) or (b) of the Finance (No. 2) Act 2017;

“notice” means a notice in writing, including writing in electronic form;

“notice of approval” means, in relation to an application for approval made under regulation 4(1)(a), a notice given by the Commissioners in accordance with regulation 6(1)(a) or (3)(a);

“specified” means specified in a notice published by the Commissioners for the purposes of these Regulations, and “specify” is construed accordingly.

Textual Amendments

F1 Words in reg. 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(2)**; [S.I. 2020/1641](#), reg. 2, Sch.

Marginal Citations

M2 The meaning of carrying on a third country goods fulfilment business is set out in section 48 of the Finance (No. 2) Act 2017.

Applications and other communications with the Commissioners **U.K.**

3.—(1) An application or notification made or given under these Regulations must be made or given—

- (a) in any specified form,
- (b) by any specified method, and
- (c) providing any specified information.

(2) The Commissioners may specify that an application, or other communication with the Commissioners, is to be made electronically.

PART 2 **U.K.**

APPROVAL, VARIATION AND REVOCATION PROCEDURE

Applications for approval and to vary an approval **U.K.**

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

- (a) for an approval to carry on [^{F2}an imported goods] fulfilment business, or
- (b) to vary any condition or restriction to which an approval is subject.

[^{F3}(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 ^{M3}, or
 - (ii) appeal under section 16 (appeals to a tribunal) of the Finance Act 1994 ^{M4}, or

(b) was confirmed on such review or appeal.

Textual Amendments

- F2** 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.](#)
- F3** [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

- M3** [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 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.
- M4** [Section 16](#) has been relevantly amended by [S.I. 2009/56](#).

Amendment of an application **U.K.**

5.—(1) An application may be amended by notification to the Commissioners at any time before the Commissioners have given notice under regulation 6(1) in relation to that application.

(2) Where such an amendment is notified, the application is treated as made to the Commissioners on the day the notification is received by the Commissioners.

Response to an application **U.K.**

6.—(1) The Commissioners must, as soon as reasonably practicable after receiving an application, give notice to the applicant—

- (a) accepting the application,
- (b) rejecting the application, or
- (c) requesting additional information or permission for the Commissioners to inspect any premises from which the applicant will carry on the [^{F4}imported goods] fulfilment business, or both, by or on a specific date.

(2) Where an applicant—

- (a) fails to provide the additional information by the specific date, or
- (b) fails to permit the inspection of premises on the specific date,

the application is treated as withdrawn on that date.

Status: Point in time view as at 31/12/2020.

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

(3) Where the Commissioners have received the additional information requested or inspected the premises, the Commissioners must, as soon as reasonably practicable after the later of the date of receipt or inspection, give notice to the applicant—

- (a) accepting the application, or
- (b) rejecting the application.

(4) Where an application for approval is accepted, the notice under paragraph (1)(a) or (3)(a) must—

- (a) include the unique reference number assigned by the Commissioners to the approved person,
- (b) state the date from which approval has effect,
- (c) contain any condition or restriction imposed by the Commissioners, and
- (d) refer to the obligations set out in Part 3 of these Regulations.

(5) Where an application to vary any condition or restriction is accepted, the notice under paragraph (1)(a) or (3)(a) must—

- (a) state how the approval is varied, and
- (b) state the date on which the variation has effect.

(6) Where an application is rejected, the notice under paragraph (1)(b) or (3)(b) must give the reasons for the rejection.

Textual Amendments

- F4** Words in [reg. 6\(1\)\(c\)](#) 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(4)**; [S.I. 2020/1641](#), reg. 2, Sch.

Variation or revocation of approval by the Commissioners **U.K.**

7. Where the Commissioners vary any condition or restriction to which an approval is subject or revoke an approval ^{M5}, the Commissioners must give notice of the variation or revocation to the approved person which—

- (a) states the date on which the variation or revocation has effect, which cannot be earlier than the day after the notice is given,
- (b) in the case of a variation, states how the approval is varied, and
- (c) gives the reasons for the variation or revocation.

Marginal Citations

- M5** Under section 49(4) of the Finance (No. 2) Act 2017 the Commissioners may at any time for reasonable cause vary the terms of, or revoke, an approval under that section.

PART 3 U.K.

OBLIGATIONS IMPOSED ON APPROVED PERSONS

Customer not meeting UK obligations U.K.

8.—(1) An approved person must notify the Commissioners where the approved person knows or has reasonable grounds to suspect that a customer has not met a relevant obligation.

(2) Notification must be given within 30 days beginning with the day on which the approved person first knows or has reasonable grounds to suspect that the customer has not met the relevant obligation.

(3) If after 60 days beginning with the day on which the approved person first knows or has reasonable grounds to suspect that a customer has not met a relevant obligation, the approved person still knows or has reasonable grounds to suspect that the customer is not meeting a relevant obligation, the approved person must cease to carry on [^{F5}an imported goods] fulfilment business with that customer as soon as reasonably practicable.

(4) An approved person must not commence business by way of [^{F6}an imported goods] fulfilment business with a person where the approved person knows or has reasonable grounds to suspect that that person has not met a relevant obligation.

(5) In this regulation and regulation 9, a “relevant obligation” means a VAT or customs duty obligation under legislation in the United Kingdom in relation to [^{F7}imported goods].

Textual Amendments

- F5** Words in reg. 8(3) 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(5)(a); S.I. 2020/1641, reg. 2, Sch.
- F6** Words in reg. 8(4) 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(5)(a); S.I. 2020/1641, reg. 2, Sch.
- F7** Words in reg. 8(5) 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(5)(b); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I1** Reg. 8 in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see reg. 1(3)

Notice to a customer of UK obligations U.K.

9.—(1) An approved person must give a notice to each customer that—

- (a) contains specified information relating to relevant obligations,
- (b) states that the approved person must notify the Commissioners where the approved person knows or has reasonable grounds to suspect that the customer has not met a relevant obligation,
- (c) states that the approved person must as soon as reasonably practicable cease to carry on [^{F8}an imported goods] fulfilment business with that customer if, within 60 days beginning with the day on which the approved person first knows or has reasonable grounds to suspect that the customer has not met a relevant obligation, the approved person knows

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or has reasonable grounds to suspect that the customer is still not meeting a relevant obligation, and

- (d) states that if the approved person fails to comply with the approved person's obligations under regulation 8(1) and (2) (referred to in paragraph (b) and (c)), the approved person may be liable to a penalty of £3,000 for each failure and may have approval to carry on [F⁹an imported goods] fulfilment business revoked.

(2) A notice under paragraph (1) must be given to a customer on or before the latest of—

- (a) 30th April 2019,
 (b) the end of the period of 30 days beginning with the day on which the approved person receives a notice of approval, and
 (c) the end of the period of 30 days beginning with the day on which the approved person begins to carry on [F¹⁰an imported goods] fulfilment business with that customer.

(3) Where the specified information referred to in paragraph (1)(a) is amended by the Commissioners, an approved person must give further notice to all of that person's customers containing the amended specified information within 30 days beginning with the day on which the approved person is notified by the Commissioners of the amendment.

Textual Amendments

- F8** Words in reg. 9(1)(c) 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(6)(a); S.I. 2020/1641, reg. 2, Sch.
- F9** Words in reg. 9(1)(d) 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(6)(a); S.I. 2020/1641, reg. 2, Sch.
- F10** Words in reg. 9(2)(c) 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(6)(b); S.I. 2020/1641, reg. 2, Sch.

Commencement Information

- I2** Reg. 9 in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see reg. 1(3)

Customer due diligence and record keeping **U.K.**

10.—(1) An approved person must maintain a record of the following information—

- (a) the name and contact details of each customer,
 (b) the VAT registration number of each customer or, in cases where a customer is exempt from VAT registration, the reference number relating to that customer's exemption from VAT registration issued by the Commissioners,
 (c) a description of the type and quantity of the [F¹¹imported goods] stored for each customer,
 (d) any import entry number ^{M6} of the [F¹²imported goods] stored for each customer,
 (e) the country to which the [F¹³imported goods] are delivered from storage,
 (f) a copy of the notice required to be given to each customer under regulation 9, and
 (g) any specified further information relating to customers and [F¹⁴imported goods] .

(2) The information in paragraph (1) must be—

- (a) preserved for a period of six years beginning on the date the information is first held by the approved person, and
 - (b) made available for inspection by an officer when required.
- (3) In this regulation, “officer” means a person appointed under section 2(1) of the Commissioners for Revenue and Customs Act 2005^{M7}.

Textual Amendments

- F11** Words in [reg. 10\(1\)\(c\)](#) 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\(7\)](#); S.I. 2020/1641, [reg. 2](#), Sch.
- F12** Words in [reg. 10\(1\)\(d\)](#) 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\(7\)](#); S.I. 2020/1641, [reg. 2](#), Sch.
- F13** Words in [reg. 10\(1\)\(e\)](#) 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\(7\)](#); S.I. 2020/1641, [reg. 2](#), Sch.
- F14** Words in [reg. 10\(1\)\(g\)](#) 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\(7\)](#); S.I. 2020/1641, [reg. 2](#), Sch.

Commencement Information

- I3** [Reg. 10](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

Marginal Citations

- M6** An import entry number may be assigned to a consignment on entry to the United Kingdom, by Her Majesty's Revenue and Customs, for administrative purposes.
- M7** [2005 c. 11](#).

Verification of a customer's VAT registration number **U.K.**

- 11.**—(1) An approved person must verify the—
- (a) VAT registration number, or
 - (b) reference number relating to a customer's exemption from VAT registration issued by the Commissioners (“VAT exemption reference number”)
- held in relation to each customer in accordance with any specified verification process.
- (2) Verification in relation to each customer, must be—
- (a) carried out for the first time on or before the latest of—
 - (i) 30th April 2019,
 - (ii) the end of the period of 30 days beginning with the day on which the approved person receives a notice of approval, and
 - (iii) the end of the period of 60 days beginning with the day on which the approved person begins to carry on a [^{F15}an imported goods] fulfilment business with a customer, and
 - (b) repeated in accordance with a specified frequency or, if different, the frequency set out in the notice of approval.
- (3) If the verification process does not verify a customer VAT registration number or VAT exemption reference number, an approved person must notify the Commissioners, within 30 days beginning with the day on which the verification is carried out.

Status: Point in time view as at 31/12/2020.

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

Textual Amendments

- F15** Words in [reg. 11\(2\)\(a\)\(iii\)](#) 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\(8\)](#); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Commencement Information

- I4** [Reg. 11](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

Change to registered details **U.K.**

12.—(1) An approved person must notify the Commissioners of any change in the registered details relating to that person.

(2) Notification must be given on or before the later of 30th April 2019 and the end of the period of 30 days beginning with the day on which the change occurred.

(3) In this regulation, “registered details” means such specified information relating to approved persons which is contained in the register of approved persons ^{M8}.

Commencement Information

- I5** [Reg. 12](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

Marginal Citations

- M8** Under section 50(1) of the Finance (No. 2) Act 2017 the Commissioners must maintain a register of approved persons.

Ceasing to carry on [^{F16}an imported goods] fulfilment business **U.K.**

13. Where an approved person has ceased to carry on [^{F17}an imported goods] fulfilment business, that person must notify the Commissioners within 30 days beginning with the day on which the activity ceased.

Textual Amendments

- F16** Words in [reg. 13](#) heading 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\(9\)](#); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

- F17** Words in [reg. 13](#) 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\(9\)](#); [S.I. 2020/1641](#), reg. 2, [Sch.](#)

Commencement Information

- I6** [Reg. 13](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

PART 4 U.K.

PENALTIES

Penalty assessment U.K.

14.—(1) The Commissioners may assess a penalty where a person fails to comply with—

- (a) the requirements set out in regulation 4(2),
- (b) any condition or restriction to which an approval is subject, or
- (c) the obligations set out in Part 3.

(2) In this Part references to a “contravention” are to failing to comply with the requirements, conditions, restrictions or obligations mentioned in paragraph (1)(a) to (c).

(3) If the Commissioners assess a penalty they must give notice to the person who is liable for the penalty.

(4) A notice under paragraph (3) must state the contravention in respect of which the penalty is assessed.

(5) An assessment of a penalty under this Part may not be made later than one year after evidence of facts sufficient in the opinion of the Commissioners to indicate the contravention comes to their knowledge.

(6) Two or more contraventions may be treated by the Commissioners as a single contravention for the purposes of assessing a penalty under this Part.

Commencement Information

I7 [Reg. 14](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

Amount of penalty U.K.

15.—(1) The amount of the penalty is—

- (a) £500 for a contravention of the requirement imposed under regulation 4(2),
- (b) subject to paragraph (2), £500 for each month that a contravention referred to in subparagraph (a) continues,
- (c) £3,000 for each contravention of the obligations imposed under regulation 8, and
- (d) in all other cases, £500 for each contravention.

(2) The total amount of penalties under paragraph (1)(a) and (b) must not exceed £3,000.

Commencement Information

I8 [Reg. 15](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

Special reduction U.K.

16.—(1) If the Commissioners think it right because of special circumstances, they may reduce a penalty under this Part.

(2) In paragraph (1), “special circumstances” does not include inability to pay.

Status: Point in time view as at 31/12/2020.

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

Commencement Information

I9 [Reg. 16](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

Reasonable excuse **U.K.**

17.—(1) Liability to a penalty does not arise under this Part if the person who would otherwise be liable for the penalty satisfies the Commissioners or (on an appeal made to the appeal tribunal) the tribunal that there is a reasonable excuse for the contravention.

(2) For the purposes of paragraph (1), reliance on another person to do anything is not a reasonable excuse unless the person otherwise liable for the penalty took reasonable care to avoid the contravention.

(3) In this regulation “appeal tribunal” has the same meaning as in Chapter 2 of Part 1 of the Finance Act 1994 ^{M9}.

Commencement Information

I10 [Reg. 17](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

Marginal Citations

M9 1994 c. 9.

Payment and recovery **U.K.**

18.—(1) A penalty payable under this Part must be paid before the end of the period of 30 days beginning with the day on which notification of the penalty is issued.

(2) A penalty under this Part is recoverable as a debt due to the Crown.

Commencement Information

I11 [Reg. 18](#) in force at 1.4.2018 for specified purposes and in force at 1.4.2019 otherwise, see [reg. 1\(3\)](#)

PART 5 **U.K.**

REVOCATION

U.K.

19. The Fulfilment Businesses (Approval Scheme) Regulations 2018 ^{M10} are revoked.

Marginal Citations

M10 S.I. 2018/299.

Jim Harra
Melissa Tatton
Two of the Commissioners for Her Majesty's
Revenue and Customs

Status: Point in time view as at 31/12/2020.
Changes to legislation: There are currently no known outstanding effects for the
The Fulfilment Businesses Regulations 2018. (See end of Document for details)

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 49(1) of the Finance (No. 2) Act 2017 provides that a person may not carry on a third country goods fulfilment business otherwise than in accordance with an approval given by the Commissioners for Her Majesty's Revenue and Customs ("the Commissioners"). A person carries on a third country goods fulfilment business if they meet the test set out in section 48 of the Finance (No. 2) Act 2017.

The Regulations are in five Parts.

Part 1 of the Regulations contains introductory provisions, including provisions relating to communications with the Commissioners.

Part 2 of the Regulations deals with the approval process, including how and when to make an application for approval (regulation 4) and how the Commissioners will respond to an application (regulation 6). Part 2 also covers the procedure for variation and revocation of an approval.

Part 3 of the Regulations imposes obligations on approved persons.

The obligations imposed are that an approved person must:

- not start a new third country goods fulfilment business with a person, or continue an existing third country goods fulfilment business with a customer, if the approved person knows or has reasonable grounds to suspect is not meeting a VAT or customs duty obligation; the approved person must also notify the Commissioners when they become aware or suspect that a customer is not meeting those obligations (regulation 8),

- give notice to all third country customers (regulation 9),

- conduct due diligence checks on third country customers and maintain records of those checks (regulation 10),

- verify a third country customer's VAT registration number or VAT exemption reference number and notify the Commissioners of discrepancies (regulation 11),

- notify the Commissioners of changes in registered details (regulation 12), and

- tell the Commissioners when they cease to carry on a third country goods fulfilment business (regulation 13).

Part 4 of the Regulations is concerned with penalties for making late applications for approval and failing to comply with any condition or restriction to which an approval is subject and the obligations imposed under Part 3.

Part 5 of the Regulations revokes the Fulfilment Businesses (Approval Scheme) Regulations 2018. A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

Status:

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Changes to legislation:

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