
STATUTORY INSTRUMENTS

2018 No. 326

The Fulfilment Businesses Regulations 2018

PART 3

OBLIGATIONS IMPOSED ON APPROVED PERSONS

Customer due diligence and record keeping

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 third country goods stored for each customer,
- (d) any import entry number⁽¹⁾ of the third country goods stored for each customer,
- (e) the country to which the third country 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 third country 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⁽²⁾.

(1) 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.

(2) 2005 c. 11.