
STATUTORY INSTRUMENTS

2018 No. 326

The Fulfilment Businesses Regulations 2018

PART 1

PRELIMINARY PROVISIONS

Interpretation

2. In these Regulations—

“application” means an application under regulation 4;

“customer” means, in relation to [^{F1}an imported goods] fulfilment business ^{M1}, 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

- M1** The meaning of carrying on a third country goods fulfilment business is set out in section 48 of the Finance (No. 2) Act 2017.

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Point in time view as at 31/12/2020.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, Section 2.