



## Notice of UK obligations

As an approved fulfilment business under the FHDDS, I have an obligation to tell my customers the as following.

### **1. VAT and customs duty rules in the UK**

If you are established outside the UK and sell goods to customers in the UK, you may have to pay UK import VAT on the goods when they arrive in the UK. You may also have to pay duty. For more information go to [www.gov.uk/starting-to-import/importing-from-noneu-countries](http://www.gov.uk/starting-to-import/importing-from-noneu-countries) and [www.gov.uk/guidance/vat-what-to-do-if-youre-an-overseas-business-selling-goods-in-the-uk](http://www.gov.uk/guidance/vat-what-to-do-if-youre-an-overseas-business-selling-goods-in-the-uk)

Any person who makes taxable supplies in the UK may have a liability to be registered in the UK even if they have no physical presence here. The UK tax authority, HMRC, refer to such persons as non-established taxable persons (NETPs). For more information go to [www.gov.uk](http://www.gov.uk) and search for 'vatreg37150'.

### **2. Storage of goods in the UK**

As a business that stores goods in the UK for sellers established outside the UK, I have acquired approval following application for the FHDDS. As an approved business I must keep certain records and carry out checks on my overseas customers and the goods stored.

As a FHDDS approved business I must notify HMRC where I know or have reasonable grounds to suspect that any of my customers are not meeting their UK tax and duty obligations (section 1 above). I am required to do this within 30 days of the contravention coming to my attention.

I must cease supplying services to that customer within 60 days of discovering that they have failed to meet an obligation, and they have not changed practices to meet their obligations.

If I as an approved fulfilment business fail to comply with the obligations set out above then I may be liable to a penalty of £3,000 for each failure. I could also have my approval to carry on a fulfilment business revoked.

### **3. More information**

For more information on the FHDDS go to [www.gov.uk/guidance/fulfilment-house-due-diligence-scheme](http://www.gov.uk/guidance/fulfilment-house-due-diligence-scheme)

For more information on VAT and how to register go to [www.gov.uk/vat-registration](http://www.gov.uk/vat-registration)



HM Revenue  
& Customs

## 仓储服务商尽职调查方案 (FHDDS)

英国税务海关总署 (HMRC)

### 通知：在英国的义务

在根据FHDDS要求，作为经批准的仓储服务商，我方有义务告知我方客户如下事项：

#### 1. 英国的增值税和关税政策

如果您是在英国境外设立并向英国境内客户销售商品的卖家，您可能需要在商品运抵英国时支付英国进口增值税和关税。更多信息请访问网址[www.gov.uk/starting-to-import/importing-from-noneu-countries](http://www.gov.uk/starting-to-import/importing-from-noneu-countries)以及[www.gov.uk/guidance/vat-what-to-do-if-youre-an-overseas-business-selling-goods-in-the-uk](http://www.gov.uk/guidance/vat-what-to-do-if-youre-an-overseas-business-selling-goods-in-the-uk)

任何在英国提供应税服务的行为人都可能需要在英国注册，即使其在英国境内没有的经营实体。如果在英国境内无经营实体，会被英国税务海关总署HMRC视为NETPs (non-established taxable persons)。更多信息请访问网址[www.gov.uk](http://www.gov.uk)并搜索“vatreg37150”。

#### 2. 在英国境内的货物仓储

作为一家在英国境内为非英国卖家提供货物仓储服务的运营商，经英国税务海关总署批准，我方申请并符合FHDDS的许可要求。因此，我方必须对海外客户及其在我方储存的货物进行必要的记录保留及审查。

作为FHDDS项下经批准的运营商，如果我方知悉或有合理理由怀疑我方客户未履行其在英国的增值税和关税义务（参见上文第1节），则我方必须告知HMRC。根据相关要求，我方须在知晓相关事项后30天内完成上述告知义务。

如果我方发现客户未履行义务且在 60 天内仍然如此，则我方须停止对该客户提供服务。

作为经批准符合FHDDS要求的运营商，如果我方未能履行上述义务，则我方可能会因每次未履行义务而被处以3,000英镑的罚款，以及被吊销仓储服务的许可。

#### 3. 更多信息

更多有关FHDDS的信息，请访问网址 [www.gov.uk/ guidance/fulfilment-house-due-diligence-scheme](http://www.gov.uk/guidance/fulfilment-house-due-diligence-scheme)。

更多有关英国增值税政策及相关注册事项，请访问网址 [www.gov.uk/vat-registration](http://www.gov.uk/vat-registration)。