**Great Britain. HMRC published a consultation on fulfilment house due diligence.**

HMRC, after the Budget 2016 was announced, have published a consultation document. According to this document, fulfilment houses in the UK will be required to register, maintain accurate records and be able to evidence the due diligence they have undertaken to ensure their overseas client is a bona fide supplier.

The due diligence scheme may directly affect all UK-based businesses that fulfil orders of imported goods. Some rules may also apply to businesses that import goods or those that transport imported goods to and from fulfilment houses.

The consultation will run until 30 June 2016. The intention is to introduce this measure in 2018.