



Finance Act 2003

2003 CHAPTER 14

PART 3

TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

Demand notices

30 Demands for penalties

- (1) Where a person is liable to a penalty under this Part, the Commissioners may give to that person or his representative a notice in writing (a “demand notice”) demanding payment of the amount due by way of penalty.
- (2) An amount demanded as due from a person or his representative in accordance with subsection (1) is recoverable as if it were an amount due from the person or, as the case may be, the representative as an amount of customs duty.

This subsection is subject to—

- (a) any appeal under section 36 (appeals to tribunal); and
 - (b) subsection (3).
- (3) An amount so demanded is not recoverable if or to the extent that—
 - (a) the demand has subsequently been withdrawn; or
 - (b) the amount has been reduced under section 29.

Commencement Information

II S. 30 in force at 27.11.2003 by [S.I. 2003/2985](#), [art. 2](#)

31 Time limits for demands for penalties

- (1) A demand notice may not be given—

Status: Point in time view as at 27/11/2003.

Changes to legislation: Finance Act 2003, Cross Heading: Demand notices is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (a) in the case of a penalty under section 25, more than 20 years after the conduct giving rise to the liability to the penalty ceased, or
 - (b) in the case of a penalty under section 26, more than 3 years after the conduct giving rise to the liability to the penalty ceased.
- (2) A demand notice may not be given more than 2 years after there has come to the knowledge of the Commissioners evidence of facts sufficient in the opinion of the Commissioners to justify the giving of the demand notice.
- (3) A demand notice—
- (a) may be given in respect of a penalty to which a person was liable under section 25 or 26 immediately before his death, but
 - (b) in the case of a penalty to which the deceased was so liable under section 25, may not be given more than 3 years after his death.

Commencement Information

I2 S. 31 in force at 27.11.2003 by [S.I. 2003/2985](#), [art. 2](#)

32 No prosecution after demand notice for penalty under section 26

Where a demand notice is given demanding payment of an amount due by way of penalty under section 26 in respect of any conduct of a person, no proceedings may be brought against that person for any offence constituted by that conduct (whether or not the demand notice is subsequently withdrawn).

Commencement Information

I3 S. 32 in force at 27.11.2003 by [S.I. 2003/2985](#), [art. 2](#)

Status:

Point in time view as at 27/11/2003.

Changes to legislation:

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