



Finance Act 2003

2003 CHAPTER 14

PART 3

TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

Demand notices

31 Time limits for demands for penalties

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