

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into effect on 23rd December 2003, are made under section 2(2) of the European Communities Act 1972. They enable Customs to charge civil penalties for contraventions of customs rules relating to exports.

Regulation 3 gives effect to the schedule. In that schedule;

Column 1 specifies the customs rules where contravention incurs liability to a penalty,

Column 2 specifies for each specified customs rule the person or persons who may be liable to a penalty,

Column 3 specifies the maximum penalty that may be incurred for the contravention of each specified rule.

Regulation 4 provides that there is no liability to penalty where a person has a reasonable excuse.

Regulation 5 gives power to the Commissioners, or on appeal an appeal tribunal, to reduce a penalty.

Regulation 6 provides for the issue of a demand notice and that the amount of penalty so demanded may be recovered as customs duty.

Regulation 7 imposes a time bar of 3 years on the issue of a demand notice, or 2 years from the time when sufficient evidence came to the knowledge of the Commissioners.

Regulation 8 provides that where a demand notice has been given, that person may not also be prosecuted in respect of the same conduct.

Regulations 9 to 13 set out the arrangements for reviewing decisions and for appeals to tribunals.

Regulation 14 sets out the arrangements for the service of notice.

Changes to legislation:

There are currently no known outstanding effects for the The Export (Penalty) Regulations 2003.