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STATUTORY INSTRUMENTS

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**2019 No. 121**

**The Customs Safety and Security (Penalty) Regulations 2019**

**Reduction of penalty**

5.—(1) Where a person is liable to a penalty, HMRC on review or the tribunal on appeal may reduce or increase the penalty to such amount (including nil or up to the maximum provided for under these Regulations) as they think proper.

(2) In exercising their powers under paragraph (1), neither HMRC nor the tribunal are entitled to take into account—

- (a) the insufficiency of the funds available to any person for paying the penalty; or
- (b) the fact that the person liable to the penalty, or a person acting on that person's behalf, has acted in good faith.