
STATUTORY INSTRUMENTS

2019 No. 121

The Customs Safety and Security (Penalty) Regulations 2019

Time limits for demands for penalties

7.—(1) A demand notice may not be given in relation to a penalty more than three years after the conduct giving rise to the penalty ceased.

(2) A demand notice may not be given more than two years after there has come to the knowledge of HMRC evidence of facts sufficient in the opinion of HMRC to justify the giving of the demand notice.