Status	This is the	original	version	(as it was	originally	made)

STATUTORY INSTRUMENTS

2019 No. 121

The Customs Safety and Security (Penalty) Regulations 2019

No prosecution after demand notice for penalty

8. Where a demand notice is given for an amount due by way of a penalty 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against that person for any offence constituted by that conduct (whether or not the demand notice is subsequently withdrawn).