



# Finance Act 2003

## 2003 CHAPTER 14

### PART 3

#### TAXES AND DUTIES ON IMPORTATION AND EXPORTATION: PENALTIES

##### *Demand notices*

### **30 Demands for penalties**

- (1) Where a person is liable to a penalty under this Part, the Commissioners may give to that person or his representative a notice in writing (a “demand notice”) demanding payment of the amount due by way of penalty.
- (2) An amount demanded as due from a person or his representative in accordance with subsection (1) is recoverable as if it were an amount due from the person or, as the case may be, the representative as an amount of customs duty.

This subsection is subject to—

- (a) any appeal under section 36 (appeals to tribunal); and
  - (b) subsection (3).
- (3) An amount so demanded is not recoverable if or to the extent that—
    - (a) the demand has subsequently been withdrawn; or
    - (b) the amount has been reduced under section 29.

### **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.

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*Status: This is the original version (as it was originally enacted).*

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- (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.

### **32 No prosecution after demand notice for penalty under section 26**

Where a demand notice is given demanding payment of an amount due by way of penalty under section 26 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against that person for any offence constituted by that conduct (whether or not the demand notice is subsequently withdrawn).