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STATUTORY INSTRUMENTS

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**2018 No. 75**

**The Tobacco Products Manufacturing Machinery  
(Licensing Scheme) Regulations 2018**

**PART 5**

**PENALTIES AND FORFEITURE**

**Penalties**

**11.** A person who does not comply with regulation 3(1) is liable to a penalty of the amount specified in section 9(2)(b) of the Finance Act 1994<sup>(1)</sup> (penalties for contraventions of statutory requirements).

**Assessment of penalties**

**12.—**(1) Where a person becomes liable for a penalty under regulation 11, the Commissioners may assess the penalty, and if they do so, they must notify the person liable.

(2) A notice under paragraph (1) must state the contravention in respect of which the penalty is assessed.

(3) Two or more contraventions may be treated by the Commissioners as a single contravention for the purposes of assessing a penalty.

(4) A penalty assessed under paragraph (1) must be paid before the end of the period of 30 days beginning with the day on which the notification of the penalty is issued.

(5) An assessment is to be treated as an amount of duty due from the person liable and may be recovered accordingly.

(6) An assessment may not be made later than one year after the evidence of facts sufficient in the opinion of the Commissioners to indicate the contravention comes to their knowledge.

**Exceptions from liability to a penalty**

**13.—**(1) A person is not liable to a penalty under regulation 11 in respect of a contravention if—

- (a) the contravention is not deliberate, and
- (b) the person satisfies the Commissioners that there is a reasonable excuse for the contravention.

(2) For the purposes of paragraph (1)(b)—

- (a) where the person relies on another person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the contravention,

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- (b) where the person had a reasonable excuse for the relevant act or failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the contravention is remedied without unreasonable delay after the excuse has ceased.

### **Double jeopardy**

**14.** A person is not liable to a penalty under regulation 11 in respect of a contravention in respect of which the person has been convicted of an offence.

### **Forfeiture**

**15.** Where a person carries out a regulated activity contrary to regulation 3(1), the item of tobacco products manufacturing machinery in respect of which the person carried out the activity is liable to forfeiture.