

---

STATUTORY INSTRUMENTS

---

**2018 No. 75**

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

**PART 5**

**PENALTIES AND FORFEITURE**

**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.