
STATUTORY INSTRUMENTS

2019 No. 121

The Customs Safety and Security (Penalty) Regulations 2019

Offer of review

10.—(1) Where an appeal lies under regulation 9(1) in respect of a decision made by HMRC, HMRC must offer a person a review of their decision.

(2) The offer of the review must be made by notice given to the person or that person's representative at the same time as the demand notice is given to that person or that person's representative.