
STATUTORY INSTRUMENTS

2019 No. 121

The Customs Safety and Security (Penalty) Regulations 2019

Review out of time

12.—(1) This regulation applies if—

- (a) HMRC have offered a person a review of a decision under regulation 10; and
- (b) the person or that person's representative does not accept the offer within the time allowed under regulation 11(b).

(2) HMRC must review the decision under regulation 11 if—

- (a) after the time allowed, the person or that person's representative makes a request to HMRC in writing for a review out of time;
- (b) HMRC are satisfied that the person or that person's representative had a reasonable excuse for not accepting the offer within the time allowed;
- (c) HMRC are satisfied that the person or that person's representative made the request without unreasonable delay after the excuse had ceased to apply; and
- (d) the person or that person's representative has not appealed to the tribunal under regulation 9 before making the request for a review out of time.