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STATUTORY INSTRUMENTS

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**2019 No. 121**

**The Customs Safety and Security (Penalty) Regulations 2019**

**Demands for penalties**

6.—(1) Where a person is liable to a penalty, HMRC may give to that person or that person's 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 that person's representative in accordance with paragraph (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.

(3) Paragraph (2) is subject to—

- (a) paragraph (4);
- (b) any appeal under regulation 9; and
- (c) any review by HMRC under regulation 11.

(4) An amount so demanded is not recoverable if the demand has been subsequently withdrawn.