
STATUTORY INSTRUMENTS

1994 No. 2809

The Ports (Northern Ireland) Order 1994

Levy on initial disposals of securities of successor companies

Information for purposes of levy

17.—(1) Where—

- (a) a former relevant port authority; or
- (b) a nominee of such an authority,

makes a disposal of securities on which levy is chargeable, the authority shall give to the Department not later than 30 days after the day on which the disposal is made, written notification that the disposal has been made.

(2) The Department may by notice in writing require—

- (a) a former relevant port authority;
- (b) any nominee of such an authority which has made a disposal of securities on which levy is chargeable;
- (c) a person to whom such a disposal has been made; or
- (d) a company whose securities have been the subject of such a disposal;

to deliver to the Department documents, or to furnish to it particulars, to which paragraph (3) applies within such time, not less than 30 days after the date of the notice, as may be specified in the notice.

(3) This paragraph applies to—

- (a) documents specified or described in the notice under paragraph (2) which are in the possession or power of the person to whom the notice is given and which (in the opinion of the Department) contain, or may contain, information relevant to a liability to levy or to the amount of such a liability; and
- (b) particulars specified or described in the notice which the Department may reasonably require as being relevant to, or to the amount of, such a liability.

(4) Where a former relevant port authority fails to give a notification in accordance with paragraph (1), or such an authority or any other person fails to comply with a notice under paragraph (2), the authority or that other person shall be liable—

- (a) to a penalty not exceeding £300; and
- (b) if the failure continues after a penalty is imposed under sub-paragraph (a), to a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which the penalty under sub-paragraph (a) was imposed (but excluding any day for which a penalty under this sub-paragraph has already been imposed).

(5) Where a person fraudulently or negligently furnishes any incorrect particulars in response to a notice under paragraph (2) he shall be liable to a penalty not exceeding £3,000.

(6) Proceedings for a penalty under this Article shall be instituted by the Department before the High Court and any penalty imposed by the court shall be paid to the Department.

(7) Proceedings within paragraph (6) may not be instituted later than six years after the date on which the penalty was incurred or began to be incurred.

(8) Any proceedings within paragraph (6) shall be deemed to be civil proceedings by the Crown within the meaning of Part II of the Crown Proceedings Act 1947⁽¹⁾.

⁽¹⁾ 1947 c. 44