
STATUTORY INSTRUMENTS

2019 No. 121

The Customs Safety and Security (Penalty) Regulations 2019

Right to appeal

9.—(1) Where HMRC give a demand notice to a person or that person's representative, the person or that person's representative may appeal to the tribunal in respect of—

- (a) HMRC's decision that the person is liable to a penalty; or
 - (b) HMRC's decision as to the amount of the liability.
- (2) Subject to regulation 5, the powers of the tribunal on an appeal under this regulation include—
- (a) the power to quash or vary a decision; and
 - (b) the power to substitute the tribunal's own decision for any decision so quashed.
- (3) On an appeal under this regulation—
- (a) the burden of proof as to the matters mentioned in regulation 3(1) lies on HMRC; but
 - (b) it is otherwise for the appellant to show that the grounds on which any such appeal is brought have been established.