HMRC - TOBCSC8000 - Penalty Notices: Contents

TOBCSC8050 When should a penalty notice be issued?

TOBCSC8100 Factors to take into consideration

TOBCSC8150 Determining the amount of the penalty

TOBCSC8200 Factor 1 – The nature and extent of the breach of duty not to facilitate smuggling. Maximum score 25 points.

TOBCSC8250 Factor 2 – What action has the manufacturer taken to ensure they have complied with their legal duty? Maximum score 10 points.

TOBCSC8300 Factors 3 and 4 – The content of, and compliance with the manufacturers supply chain policy. Maximum score 15 points.

TOBCSC8350 Factor 5 – What action has the manufacturer taken in response to specified brands and countries? Maximum score 5 points.

TOBCSC8400 Factor 6 – Has the manufacturer supplied us with the required information on specified brands and countries? Maximum score 5 points.

TOBCSC8450 Factor 7 – The number, size and nature of notified seizures. Maximum score 20 points.

TOBCSC8500 Factor 8 – Potential loss of duty and VAT on notified seizures during the 6 month period following the issuing of an initial notice. Maximum score 20 points.

TOBCSC8550 Factor 9 – Any other factor the Commissioners think relevant

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