

# MANUAL ON APPLICATION OF ADMINISTRATIVE PENALTIES FOR INFRINGEMENTS OF CUSTOMS RULES

This manual is temporarily suspended pending clarification of issues arising from the commencement of the Union Customs Code on 1 May 2016. It is necessary to ensure that penalties can continue to be applied under Section 54 of the Finance Act 2011, notwithstanding the UCC.

This issue is expected to be resolved in a few weeks. In the meantime, staff are advised not to apply penalties under Section 54 of the Finance Act 2011.

Other charges and penalties are not affected.

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