



Border Force

Operational Policy
Border Force
Peel 1 NW/NE Qtr
2 Marsham Street
London
SW1P 4DF

FOI Reference: 25773

ML Walker
e-mail: request-144390-24625bd2@whatdotheyknow.com

4 February 2013

Dear ML Walker

Thank you for your e-mail of 7 January 2013. Your request has been handled as a request for information under the Freedom of Information Act 2000.

I have provided an answer to your questions below:

Question:

Why do your officers not warn cross-border shoppers who have had their goods seized of the HMRC wrongdoing penalty/duty demand?

Answer:

When Border Force seize goods they issue a Warning Letter, part of which informs the individual that Border Force will share information with HM Revenue & Customs who may take action such as issuing an assessment for any evaded tax or duty and a wrongdoing penalty.

Question:

Is there any guidance/policy that you issue officers in regard to informing cross-border shoppers of these [wrongdoing penalty] HMRC demands? If so, what is this guidance/policy?

Answer:

There is no guidance/policy issued to our officers on informing cross-border shoppers of wrongdoing penalties. Issuing assessments for evaded tax or duty and wrongdoing penalties is a matter for HM Revenue and Customs.

Question:

Is there any guidance/policy that you issue officers in regard to informing cross-border shoppers of these court costs re appeals (NOC)? If so, what is this guidance/policy?

Answer:

There is no guidance/policy issued to our officers about informing cross-border shoppers of court costs. However, information about the application of court costs following condemnation proceedings is made available to the public in Notice 12A. I have copied the relevant section below:

“3.13 What happens if I am not successful at the condemnation proceedings?”



If the court finds in favour of HMRC or UKBA, it will make an order forfeiting the seized thing to them. The court may also order you to pay their costs. At the time this Public Notice was published HMRC and UKBA were applying for costs in the region of £1500 although this may be considerably more in complex cases.”

I have also attached a link to Notice 12A:

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageContactUs_ShowContent&id=HMCE_CL_000854&propertyType=document .

I hope that this information meets your requirements. I would like to assure you that we have provided you with all relevant information that the Home Office holds.

If you are dissatisfied with this response you may request an independent internal review of our handling of your request by submitting a complaint within two months to the address below, quoting reference FOI 25773. If you ask for an internal review, it would be helpful if you could say why you are dissatisfied with the response.

Information Access Team
Home Office
Ground Floor, Seacole Building
2 Marsham Street
London SW1P 4DF
e-mail: FOIRequests@homeoffice.gsi.gov.uk

As part of any internal review the Department's handling of your information request will be reassessed by staff who were not involved in providing you with this response. If you remain dissatisfied after this internal review, you would have a right of complaint to the Information Commissioner as established by section 50 of the Freedom of Information Act.

Yours sincerely

Fol Reply
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