Draft Order laid before the House of Commons under section 26(7) of the Finance Act 2003, for approval by resolution of the House of Commons.

DRAFT STATUTORY INSTRUMENTS

2026 No.

CUSTOMS

The Customs (Contravention of a Relevant Rule) (Maximum Penalty) (Amendment) Order 2026

Made - - - -	***
Coming into force - -	*15th December 2026*

The Treasury make this Order in exercise of the power conferred by section 26(6) of the Finance Act 2003(**a**).

In accordance with section 26(7) of that Act, a draft of this instrument has been laid before, and approved by a resolution of, the House of Commons.

Citation and commencement

1. This Order may be cited as the Customs (Contravention of a Relevant Rule) (Maximum Penalty) (Amendment) Order 2026 and comes into force on 15th December 2026.

Amendment of maximum penalty in section 26(5) of the Finance Act 2003

2. In section 26 of the Finance Act 2003 (penalty for contravention of relevant rule), in subsection (5) for "£2,500" substitute "£10,000".

Name
Name
Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 2003 c. 14.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 26(5) of the Finance Act 2003 to increase the maximum amount which may be prescribed as a penalty for the contravention of a relevant rule under subsection (1) of that section. The maximum penalty amount is increased from £2,500 to £10,000.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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