

Altion Law

An Introduction to the Seizure of Alcoholic Beverages and Vehicles by HMRC and UK Border Force (UKBF)

When goods and vehicles entering the UK are seized by HMRC or UK Border Force, it is difficult to know what steps you should take. This advice leaflet provides you with tips on the best steps and options available to you.

- **Why?** The first thing to establish is why the items were seized in the first place. A seizure information notice or notice of seizure should have been provided to the driver, however if the reasons are not clear then do contact either HMRC or UKBF to seek a further explanation.
- **How?** When the reasons are established, speak to any parties involved to establish how the situation came about. It may be necessary to speak to transporters, suppliers, the sending bond etc to establish how the reason for seizure came about and establish if there is an explanation.
- **Who?** Only the owner of the items seized may take formal steps to deal with any recovery so ensure that you can prove that you are the owner of the seized items. HMRC often request invoices and evidence of payment or other evidence that the ownership has been transferred to you.
- **What?** Next you must decide what steps you wish to take. We have set out the options available below but do be aware of any time constraints.

Restoration

- This is a claim for the seized items to be restored to you. The claim is made to HMRC or UKBF directly along with any supporting evidence you have.
- There is generally no time limit to make a claim for restoration however it is advisable to make a claim asap.
- If your claim is not successful there is an opportunity to request a review by another HMRC/UKBF officer within 45 days of the original decision and/or then appeal to the Tax Tribunal within 30 days.
- Each party will pay their own legal costs, however be aware that where the matter is referred to the Tax Tribunal there is an option for the tribunal to make a costs order in certain circumstances.

Condemnation

- This is a claim to challenge the legality of the seizure.
- Any request for a condemnation proceedings to be commenced must be made to HMRC or UKBF within 30 days of the seizure and you must provide a UK address to pursue this option.
- A court hearing will be listed at a magistrates' court (although this is a civil matter) and a manager of the business will be required to attend the court as a witness.
- The usual practice is that the successful party can ask the court to order that the unsuccessful party pay their costs, however this is at the discretion of the court.
- There may be an option to appeal an unsuccessful decision dependent upon the actual decision.

Both

- You can pursue both options at the same time to ensure that you don't miss the condemnation deadline but also provide HMRC/ UKBF an opportunity to return the seized items to you without the need to go to a final court hearing.

It is important to ensure that you have the correct advice to enable you to take the best steps to protect you and your business. Contact Altion Law today to discuss the best options for you and your business.

At Altion Law we provide clear, no-nonsense, expert legal advice and representation to help you get the best result.

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This factsheet is for general guidance only and should not be treated as a definitive guide or be regarded as legal advice. If you need more details or information about the matters referred to in this factsheet please seek independent formal legal advice.

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