

*Status: Point in time view as at 10/07/2003.*

*Changes to legislation: Finance Act 2003, Part 1 is up to date with all changes known to be in force on or before 21 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 12

#### STAMP DUTY LAND TAX: COLLECTION AND RECOVERY OF TAX

##### PART 1

##### GENERAL

###### *Issue of tax demands and receipts*

- 1 (1) Where tax is due and payable, a collector may make demand of the sum charged from the person liable to pay it.
- (2) On payment of the tax, the collector shall if so requested give a receipt.

###### *Recovery of tax by distraint*

- 2 (1) In England and Wales or Northern Ireland, if a person neglects or refuses to pay the sum charged, upon demand made by the collector, the collector may distrain upon the goods and chattels of the person charged (“the person in default”).
- (2) For the purposes of levying such distress a justice of the peace, on being satisfied by information on oath that there is reasonable ground for believing that a person is neglecting or refusing to pay a sum charged, may issue a warrant in writing authorising a collector to break open, in the daytime, any house or premises, calling to his assistance any constable.

Every such constable shall, when so required, assist the collector in the execution of the warrant and in levying such distress in the house or premises.

- (3) A levy or warrant to break open must be executed by, or under the direction of, and in the presence of, the collector.
- (4) A distress levied by the collector shall be kept for five days, at the costs and charges of the person in default.
- (5) If the person in default does not pay the sum due, together with the costs and charges, the distress shall be appraised by one or more independent persons appointed by the collector, and shall be sold by public auction by the collector for payment of the sum due and all costs and charges.

Any surplus resulting from the distress, after the deduction of the costs and charges and of the sum due, shall be restored to the owner of the goods distrained.

- (6) The Treasury may by regulations make provision with respect to—
  - (a) the fees chargeable on or in connection with the levying of distress, and
  - (b) the costs and charges recoverable where distress has been levied.

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*Recovery of tax by diligence in Scotland*

- 3 (1) In Scotland, where any tax is due and has not been paid, the sheriff, on an application by the collector accompanied by a certificate by the collector—
- (a) stating that none of the persons specified in the application has paid the tax to him,
  - (b) stating that the collector has demanded payment under paragraph 1 from each such person of the amount due by him,
  - (c) stating that 14 days have elapsed since the date of such demand without payment of that amount, and
  - (d) specifying the amount due and unpaid by each such person,
- shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (2), of the amount remaining due and unpaid.
- (2) The diligences referred to in sub-paragraph (1) are—
- (a) an attachment;
  - (b) an earnings arrestment;
  - (c) an arrestment and action of furthcoming or sale.
- (3) Subject to sub-paragraph (4), the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant are chargeable against the debtor.
- (4) No fee is chargeable by the sheriff officer against the debtor for collecting, and accounting to the collector for, sums paid to him by the debtor in respect of the amount owing.

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