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STATUTORY INSTRUMENTS

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**1994 No. 236**

**INCOME TAX**

**The Distraint by Collectors (Fees,  
Costs and Charges) Regulations 1994**

<i>Made</i>	- - - -	<i>3rd February 1994</i>
<i>Laid before the House of Commons</i>	- -	<i>4th February 1994</i>
<i>Coming into force</i>		<i>1st March 1994</i>

**THE DISTRAINT BY COLLECTORS (FEES,  
COSTS AND CHARGES) REGULATIONS 1994**

1. Citation and commencement
  2. Interpretation
  3. Ascertainment of fees, costs and charges
  4. Deduction of fees, costs and charges by the collector
  5. Disputes as to fees, costs and charges
- Signature

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SCHEDULE —

Explanatory Note