

These notes refer to the Tribunals, Courts and Enforcement Act 2007 (c.15) which received Royal Assent on 19th July 2007

TRIBUNALS, COURTS AND ENFORCEMENT ACT 2007

EXPLANATORY NOTES

PART 3: ENFORCEMENT BY TAKING CONTROL OF GOODS

Commentary on Sections: Part 3

Section 88: Abolition of Crown preference

405. This section abolishes the rule that distraint for debts owed to the Crown takes priority over enforcement of other debts by seizure and sale of goods. This builds upon previous similar changes abolishing priority being given to debts owed to the Crown above other debts in matters of bankruptcy and insolvency.