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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, made pursuant to section 152(7) of the Finance Act 1989 (“section 152”), brings that section into force on 1st February 1994.

Section 152 amends section 61 of the Taxes Management Act 1970 (c. 9), which deals with distraint by collectors of taxes. Subsections (2) to (5) make various amendments to the existing wording of section 61, whilst subsection (6) adds a new subsection enabling the Treasury, by regulations, to make provision with respect to fees, costs and charges in connection with distress.