

---

STATUTORY INSTRUMENTS

---

**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XXV

DISTRESS AND DILIGENCE

**Distress**

**212. —**

(1) If upon written demand a person neglects or refuses to pay VAT which he is required to pay under the Act or any Order or any Regulations made thereunder or to pay any amount recoverable as if it were VAT, a Collector or an officer of rank not below that of Higher Executive Officer may distrain on the goods and chattels of that person and by warrant signed by him direct any authorised person to levy such distress, provided that where an amount of VAT is due under section 73(9) of the Act (other than an amount assessed as due under section 73(1) of the Act upon failure by a person to make a return) no distress shall be levied until 30 days after that amount became due.

(2) A levy shall be executed by or under the direction of, and in the presence of, the authorised person.

(3) A person in respect of whose goods and chattels a warrant has been signed shall be liable for all costs and charges in connection with anything done under this regulation.

(4) If the person aforesaid does not pay the sum due together with the costs and charges within 5 days of a levy, the distress shall be sold by the authorised person for payment of the sums due and all costs and charges; and costs and charges of taking, keeping and selling the distress shall be retained by the authorised person and any surplus remaining after the deduction of the costs and charges and of the sum due shall be restored to the owner of the goods distrained.

---

**Commencement Information**

**II** Reg. 212 in force at 20.10.1995, see [reg. 1](#)

**Diligence**

**213.** In Scotland, the following provisions shall have effect—

- (a) where the Commissioners are empowered to apply to the Sheriff for a warrant to authorise a Sheriff Officer to recover any amount of VAT or any sum recoverable as if it were VAT remaining due and unpaid, any application, and any certificate required to accompany that application, may be made on their behalf by a Collector of Customs and Excise or an officer of rank not below that of Higher Executive Officer;
- (b) where, during the course of a pouncing and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987(1) the Commissioners are entitled as a creditor to do any acts,

---

**Status:** Point in time view as at 20/10/1995.

**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART XXV. (See end of Document for details)

---

then any such acts, with the exception of the exercise of the power contained in paragraph 18(3) of that Schedule, may be done on their behalf by a Collector of Customs and Excise or an officer of rank not below that of Higher Executive Officer.

---

**Commencement Information**

**I2** Reg. 213 in force at 20.10.1995, see [reg. 1](#)

**Status:**

Point in time view as at 20/10/1995.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, PART XXV.