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STATUTORY INSTRUMENTS

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**1997 No. 1431**

**CUSTOMS AND EXCISE  
VALUE ADDED TAX  
INSURANCE PREMIUM TAX  
LANDFILL TAX**

The Distress for Customs and Excise Duties  
and Other Indirect Taxes Regulations 1997

<i>Made</i> - - - -	<i>9th June 1997</i>
<i>Laid before House of Commons</i>	
- - - - -	<i>9th June 1997</i>
<i>Coming into force</i> - -	<i>1st July 1997</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 51(1), (2) and (3) of the Finance Act 1997<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

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<sup>(1)</sup> 1997 c. 16; section 51(6) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.