
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st July 1997, revoke and re-enact with certain amendments, regulations concerning distress specified in Schedule 3 applicable to value added tax, insurance premium tax and landfill tax and provide for the levying of distress for the recovery of all the taxes and duties under the care and management of the Commissioners of Customs and Excise. In addition to minor and drafting amendments, the Regulations also make the following changes of substance:—

- (a) *regulation 4(1)* provides for any officer of Customs and Excise (rather than an officer of a specified rank) to levy distress in relation to all duties and taxes under the care and management of the Commissioners;
- (b) *regulation 4(3)* provides for the levying of distress at any place;
- (c) *regulation 6* excludes from levy certain goods used for purposes specified in Schedule 1;
- (d) *regulation 7* establishes the times for levying distress;
- (e) *regulation 8(1) and Schedule 2* establish a scale of costs, charges, expenses and fees (“costs”);
- (f) *regulation 9* provides for the sale of the distress if payment of the relevant tax together with costs is not made within 5 days of a levy. Where previously the officer or authorised person was under a duty to sell the distress on the expiry of that period, he now has a discretion whether to do so.
- (g) *regulation 10* provides for taxation of disputed costs.