

SCHEDULE 1

Regulation 6

GOODS AND CHATTELS NOT SUBJECT TO LEVY

1. Any of the following goods and chattels which are located in a dwelling house at which distress is being levied and are reasonably required for the domestic needs of any person residing in that dwelling house—

- (a) beds and bedding;
- (b) household linen;
- (c) chairs and settees;
- (d) tables;
- (e) food;
- (f) lights and light fittings;
- (g) heating appliances;
- (h) curtains;
- (i) floor coverings;
- (j) furniture, equipment and utensils used for cooking, storing or eating food;
- (k) refrigerators;
- (l) articles used for cleaning, mending, or pressing clothes;
- (m) articles used for cleaning the home;
- (n) furniture used for storing—
 - (i) clothing, bedding or household linen;
 - (ii) articles used for cleaning the home;
 - (iii) utensils used for cooking or eating food;
- (o) articles used for safety in the home;
- (p) toys for the use of any child within the household;
- (q) medical aids and medical equipment.

2. Any of the following items which are located in premises used for the purposes of any profession, trade or business—

- (a) fire fighting equipment for use on the premises;
- (b) medical aids and medical equipment for use on the premises.

SCHEDULE 2

Regulation 8(1)

SCALE OF COSTS

| <i>Matter</i> <i>(1)</i> | <i>Costs</i> <i>(2)</i> |
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| 1. For attending to levy distress where payment is made of an amount of relevant tax due and distress is not levied: | £12.50. |
| 2. For levying distress— | £12.50. |

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

| <i>Matter</i> (1) | <i>Costs</i> (2) |
|---|---|
| (a) where an amount of relevant tax demanded and due does not exceed £100: | |
| (b) (b) where an amount of relevant tax demanded and due exceeds £100: | 12½% on the first £100, 4% on the next £400, 2½% on the next £1,500, 1% on the next £8,000, ¼% on any additional sum. |
| 3. For taking possession of distrained goods— | £4.50 per day. |
| (a) where a person remains in physical possession of goods at the place where distress was levied (the person to provide his own food and lodgings): | |
| (b) (b) where possession is taken under a walking possession agreement: | £7.00. |
| 4. For appraising goods upon which distress has been levied: | Reasonable costs of appraisal. |
| 5. For arranging removal and storage of goods upon which distress has been levied: | Reasonable costs of arrangement. |
| 6. For removing and storing goods upon which distress has been levied: | Reasonable costs of removal and storage. |
| 7. For advertising the sale of goods upon which distress has been levied: | Reasonable costs of advertising. |
| 8. For selling the distress— | 15% of the sum realised. |
| (a) where a sale by auction is held at the auctioneer’s premises: | |
| (b) (b) where a sale by auction is held elsewhere: | 7½% of the sum realised and the auctioneer’s reasonable costs. |
| (c) (c) where a sale by other means is undertaken: | 7½% of the sum realised and reasonable costs. |
| 9. In addition to any amount specified in this scale in respect of the supply of goods or services on which value added tax is chargeable there may be added a sum equivalent to value added tax at the appropriate rate on that amount. | |

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SCHEDULE 3

Regulation 3(1)

REVOCATIONS

| <i>Statutory Instrument Number</i> | <i>Title of Regulation</i> | <i>Extent</i> |
|------------------------------------|--|----------------|
| S.I.1994/1774 | The Insurance Premium Tax Regulations 1994 | regulation 42 |
| S.I. 1995/2518 | The Value Added Tax Regulations 1995 | regulation 212 |
| S.I. 1996/1527 | The Landfill Tax Regulations 1996 | regulation 48 |