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STATUTORY INSTRUMENTS

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**2021 No. 1288**

**The Taking Control of Goods (Fees)  
(Amendment) Regulations 2021**

**Amendments to the Fees Regulations**

- 3.—**(1) The Fees Regulations are amended as follows.
- (2) In regulation 2 (interpretation)—
- (a) after the definition of “Schedule 12” insert—
- ““sum equivalent to VAT” has the meaning given to it by regulations 18(2) and (3);”;
- and
- (b) after the definition of “sum to be recovered”, insert—
- ““VAT” means Value Added Tax”.
- (3) In regulation 4 (recovery of fees for enforcement related services from the debtor)—
- (a) for paragraph (1), substitute—
- “(1) The enforcement agent may recover from the debtor—
- (a) the fees indicated in the Schedule; and
- (b) where the creditor is not VAT-registered, the sum equivalent to VAT on those fees,
- in accordance with this regulation and regulations 9, 11, 12, 13, 16, 17 and 18, by reference to the stage, or stages, of enforcement for which enforcement-related services have been supplied.”;
- (b) in paragraph (2), after “paragraph (1)” insert “and the sum equivalent to VAT on those fees”;
- (c) in paragraph (3) after “stage,” insert “and the sum equivalent to VAT on that fee,”; and
- (d) after paragraph (5) insert “(6) The fees indicated in the Schedule are exclusive of VAT.”.
- (4) In regulation 8 (disbursements recoverable from the debtor)—
- (a) for the heading substitute “Other fees and disbursements recoverable from the debtor”;
- (b) for paragraph (1), substitute—
- “(1) The enforcement agent may recover from the debtor the fees and disbursements set out in this regulation and regulations 9 and 10 and, where the creditor is not VAT-registered, the sum equivalent to VAT on those fees and disbursements, only in accordance with this regulation and regulations 9, 10, 11 and 18.”; and
- (c) for paragraph (3), substitute—
- “(3) The fees and disbursements referred to in this regulation and regulations 9 and 10 and the sum equivalent to VAT on those fees and disbursements, may be recovered out of proceeds.”.
- (5) In regulation 9 (disbursements recoverable from the debtor in relation to sale of goods by auction or by private sale)—

- (a) for the heading substitute “Other fees and disbursements recoverable from the debtor in relation to sale of goods by auction or by private sale”;
- (b) in paragraph (4), for the words after paragraph (b) substitute—
  - “(1) the enforcement agent may recover from the debtor a fee of 7.5% of the sum realised by the sale of the goods in addition to the fees set out in the Schedule and, where the creditor is not VAT-registered, the sum equivalent to VAT on that fee.”; and
- (c) after paragraph (4), insert “(5) The fee in paragraph (4) is exclusive of VAT.”.
- (6) In regulation 13(4)(b), after “disbursements” insert “and the sum equivalent to VAT on those fees and disbursements,”.
- (7) In regulation 14(2), after “(1)(b)(iv)” delete “, except in relation to disbursements to which regulation 9(4) applies”.
- (8) After regulation 17, insert—

**“Recovery from debtors of the sum equivalent to VAT**

**18.**—(1) Where the creditor is VAT-registered the enforcement agent may not recover VAT on the fees or disbursements under these Regulations, or the sum equivalent to VAT.

(2) Where the creditor is not VAT-registered the enforcement agent may recover from the debtor a sum equivalent to VAT only in accordance with these Regulations.

(3) For the purposes of these Regulations, the sum equivalent to VAT is an amount of the same value as the VAT the creditor is liable to pay on —

- (a) the fees indicated in regulation 9(4) and the Schedule; and
- (b) the disbursements set out in regulations 8, 9 and 10.”.