
STATUTORY INSTRUMENTS

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 DISTRESS FOR CUSTOMS AND EXCISE DUTIES
AND OTHER INDIRECT TAXES REGULATIONS 1997**

1. Citation and Commencement
2. Interpretation
3. Revocations and transitional provisions
4. Levying distress
5. Restrictions on levying distress
6. Goods and chattels not subject to levy
7. Times for levying distress
8. Costs
9. Sale
10. Disputes as to costs
Signature

SCHEDULE 1 — GOODS AND CHATTELS NOT SUBJECT TO LEVY

1. Any of the following goods and chattels which are located...
2. Any of the following items which are located in premises...

SCHEDULE 2 — SCALE OF COSTS

Status: This is the original version (as it was originally made).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

SCHEDULE 3 — REVOCATIONS

Explanatory Note