



# Taxes Management Act 1970

## 1970 CHAPTER 9

### PART VI

#### COLLECTION AND RECOVERY

##### *Distrain and poinding*

#### **61 Distrain by collectors.**

- (1) If a person neglects or refuses to pay the sum charged, upon demand made by the collector, [<sup>F1</sup>the collector may distrain upon the goods and chattels of the person charged (in this section referred to as “the person in default”).]
- (2) For the purpose of levying any such distress, [<sup>F2</sup>a justice of the peace, on being satisfied by information on oath that there is reasonable ground for believing that a person is neglecting or refusing to pay a sum charged, may issue a warrant in writing authorising a collector to] break open, in the daytime, any house or premises, calling to his assistance any constable.

Every such constable shall, when so required, aid and assist the collector in the execution of the warrant and in levying the distress in the house or premises.

- (3) A levy or warrant to break open shall be executed by, or under the direction of, and in the presence of, the collector.
- (4) A distress levied by the collector shall be kept for five days, at the costs and charges of a person [<sup>F3</sup>in default].
- (5) If the person [<sup>F4</sup>in default] does not pay the sum due, together with the costs and charges <sup>F5</sup> . . . , the distress shall be appraised by [<sup>F6</sup>one or more independent persons appointed by the collector], and shall be sold by public auction by the collector for payment of the sum due and all costs and charges.

<sup>F7</sup> . . . Any overplus coming by the distress, after the deduction of the costs and charges and of the sum due, shall be restored to the owner of the goods distrained.

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*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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[<sup>F8</sup>(6) The Treasury may by regulations make provision with respect to—

- (a) the fees chargeable on or in connection with the levying of distress, and
- (b) the costs and charges recoverable where distress has been levied;

and any such regulations shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.]

[<sup>F9</sup>(7) This section extends only to Northern Ireland.]

#### Textual Amendments

- F1** Words in s. 61(1) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(2\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F2** Words in s. 61(2) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(3\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F3** Words in s. 61(4) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(4\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F4** Words in s. 61(5) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(5\)\(a\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F5** Words in s. 61(5) omitted (1.2.1994) by virtue of [Finance Act 1989 \(c. 26\), s. 152\(5\)\(b\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F6** Words in s. 61(5) substituted (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(5\)\(c\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F7** Words in s. 61(5) omitted (1.2.1994) by virtue of [Finance Act 1989 \(c. 26\), s. 152\(5\)\(d\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F8** S. 61(6) added (1.2.1994) by [Finance Act 1989 \(c. 26\), s. 152\(6\)\(7\)](#); S.I. 1994/87, [art. 2](#)
- F9** S. 61(7) inserted (6.4.2014) by [Finance Act 2008 \(c. 9\), s. 129\(4\), Sch. 43 para. 1\(4\)](#); S.I. 2014/906, [art. 2](#)

#### Modifications etc. (not altering text)

- C1** Pt. 6 applied (with modifications) by [The Income Tax \(Pay As You Earn\) Regulations 2003 \(S.I. 2003/2682\), reg. 97ZL](#) (as inserted (with effect in accordance with s. 14(7) of the amending Act) by [Finance Act 2016 \(c. 24\), s. 14\(4\)\(5\)](#))
- C2** S. 61 applied (with modifications) by the [Oil Taxation Act 1975 \(c. 22\), s. 1, Sch. 2 para. 1\(1\)](#)
- C3** S. 61 applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\), Sch. 2 para. 15\(1\)-\(3\)](#)
- C4** S. 61 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\), regs. 1\(1\), 3\(1\), Sch. Pt. I](#)
- C5** S. 61 applied (15.9.2016) by [Finance Act 2016 \(c. 24\), s. 110\(1\)\(b\)](#) (with s. 117)

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Taxes Management Act 1970. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to :**

- s. 61(1) words inserted by [2007 c. 15 Sch. 13 para. 33\(2\)](#)
- s. 61(1) words omitted by [2008 c. 9 Sch. 43 para. 1\(2\)](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket Amendment words substituted by [2005 c. 4 Sch. 11 para. 5](#)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 12ABZAA(5)(a) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(a\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 12ABZAA(5)(b) words substituted by [2017 c. 32, Sch. 14 para. 10BA\(3\)\(b\)](#) (as inserted) by [2020 c. 14 s. 104\(4\)](#)
- s. 7(1BA) words substituted by [2017 c. 32 Sch. 14 para. 2\(3\)](#)
- s. 8(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 3\(5\)](#)
- s. 8(1HA) inserted by [2017 c. 32 Sch. 14 para. 3\(11\)](#)
- s. 8A(1)(ZA) substituted for s. 8A(1) by [2017 c. 32 Sch. 14 para. 4\(3\)](#)
- s. 8A(1AB)-(1AD) inserted by [2017 c. 32 Sch. 14 para. 4\(5\)](#)
- s. 8A(1FA) inserted by [2017 c. 32 Sch. 14 para. 4\(9\)](#)
- s. 8A(6)(7) inserted by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- s. 12B(1)(1A) substituted for s. 12B(1) by [2017 c. 32 Sch. 14 para. 14\(2\)](#)
- s. 12B(2ZA)(2ZB) inserted by [2017 c. 32 Sch. 14 para. 14\(4\)](#)
- s. 12C and cross-heading inserted by [2017 c. 32 s. 60\(2\)](#)
- s. 12AC(1)(aa) inserted by [2017 c. 32 Sch. 14 para. 13\(2\)\(c\)](#)
- s. 12AC(7)(a) words inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(b\)](#)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by [2017 c. 32 Sch. 14 para. 13\(3\)\(a\)](#)
- s. 12AC(7)(b) inserted by [2017 c. 32 Sch. 14 para. 13\(3\)\(c\)](#)
- s. 12ABA(5) inserted by [2017 c. 32 Sch. 14 para. 11\(4\)](#)
- s. 28ZA(6)(c) inserted by [2017 c. 32 Sch. 14 para. 15\(b\)](#)
- s. 29(6)(aa) inserted by [2017 c. 32 Sch. 14 para. 20\(3\)](#)
- s. 29(7)(a)(ia) omitted by [2019 c. 1 Sch. 2 para. 25\(6\)](#)
- s. 46B(5)(f) and word inserted by [2009 c. 4 Sch. 1 para. 303](#)
- s. 49E(5A) inserted by [2021 c. 26 Sch. 27 para. 4](#)
- s. 49EA inserted by [2021 c. 26 Sch. 27 para. 5](#)
- s. 49FA inserted by [2021 c. 26 Sch. 27 para. 6](#)
- s. 61(1A) inserted by [2007 c. 15 Sch. 13 para. 33\(3\)](#)
- s. 61(1A) omitted by [2008 c. 9 Sch. 43 para. 1\(3\)](#)
- s. 63(2)(aa) inserted by [2007 asp 3 Sch. 5 para. 9\(2\)](#)
- s. 69(1)(aa) inserted by [2021 c. 26 Sch. 27 para. 7\(a\)](#)
- s. 103ZA(m)-(o) inserted by [2021 c. 26 Sch. 27 para. 8\(b\)](#)
- s. 107A(3)(e) inserted by [2021 c. 26 Sch. 27 para. 9\(3\)\(c\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(a\)](#)
- Sch. A1 amendment to earlier affecting provision [2017 c. 32, s. 60](#) by [2018 c. 3 Sch. 6 para. 7\(2\)\(b\)](#)
- Sch. A1 inserted by [2017 c. 32 s. 60\(3\)](#)