

# Finance Act 1997

## **1997 CHAPTER 16**

### PART IV

#### PAYMENTS AND OVERPAYMENTS IN RESPECT OF INDIRECT TAXES

#### Enforcement of payment

## <sup>F1</sup>52 Enforcement by diligence.

#### **Textual Amendments**

**F1** S. 52 omitted (23.11.2009) by virtue of Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 15; S.I. 2009/3024, art. 3 (with art. 4)

# Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 52.