



Finance Act 1997

1997 CHAPTER 16

PART IV

PAYMENTS AND OVERPAYMENTS IN RESPECT OF INDIRECT TAXES

Enforcement of payment

53 Amendments consequential on sections 51 and 52.

- (1) In section 117 of the ^{M1}Customs and Excise Management Act 1979 (execution and distress against revenue traders), after subsection (4) there shall be inserted the following subsection—
 - “(4A) This section does not apply for the purposes of levying distress in accordance with regulations under section 51 of the Finance Act 1997 or for the purposes of any execution under section 52 of that Act by diligence.”
- (2) In section 11(1)(a) of the ^{M2}Finance Act 1994 (walking possession agreements in connection with enforcement of excise duty)—
 - (a) for the words from “by virtue of” to “1981” there shall be substituted “in accordance with regulations under section 51 of the Finance Act 1997 (enforcement by distress)”; and
 - (b) after “default’” there shall be inserted “ who has refused or neglected to pay any amount of relevant duty or any amount recoverable as if it were an amount of relevant duty due from him ”.
- (3) In section 13(6) of the ^{M3}Finance Act 1994 (assessment for penalties), for the words “duty of excise”, in each place where they occur, there shall be substituted “ relevant duty ”.
- (4) In section 18(8) of the ^{M4}Finance Act 1994 (saving relating to section 18(1), (2) and (4)), for “, (2) and (4)” there shall be substituted “ and (2) ”.
- (5) In paragraph 19(1)(a) of Schedule 7 to the ^{M5}Finance Act 1994 (walking possession agreements in connection with enforcement of insurance premium tax), for “paragraph

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 1997, Section 53. (See end of Document for details)*

7(7) above” there shall be substituted “ section 51 of the Finance Act 1997 (enforcement by distress) ”.

- (6) In section 48 of the ^{M6}Value Added Tax Act 1994 (VAT representatives), after subsection (7) there shall be inserted the following subsection—

“(7A) A sum required by way of security under subsection (7) above shall be deemed for the purposes of—

- (a) section 51 of the Finance Act 1997 (enforcement by distress) and any regulations under that section, and
- (b) section 52 of that Act (enforcement by diligence),

to be recoverable as if it were VAT due from the person who is required to provide it.”

- (7) In section 68(1)(a) of the Value Added Tax Act 1994 (walking possession agreements), for “paragraph 5(4) of Schedule 11” there shall be substituted “ section 51 of the Finance Act 1997 (enforcement by distress) ”.

- (8) In paragraph 24(1)(a) of Schedule 5 to the ^{M7}Finance Act 1996 (walking possession agreements in connection with the enforcement of landfill tax), for “paragraph 13(1) above” there shall be substituted “ section 51 of the Finance Act 1997 (enforcement by distress) ”.

- (9) This section shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different purposes.

Subordinate Legislation Made

P1 [S. 53\(9\)](#) power fully exercised (9.6.1997): 1.7.1997 appointed by [S.I. 1997/1432](#), **art. 2**

Marginal Citations

M1 [1979 c. 2](#).
M2 [1994 c. 9](#).
M3 [1994 c. 9](#).
M4 [1994 c. 9](#).
M5 [1994 c. 9](#).
M6 [1994 c. 23](#).
M7 [1996 c. 8](#).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 53.