
STATUTORY INSTRUMENTS

1997 No. 1431

**The Distress for Customs and Excise Duties
and Other Indirect Taxes Regulations 1997**

Restrictions on levying distress

5.—(1) Where—

- (a) an amount of any duty of customs or excise (other than vehicle excise duty) or any agricultural levy of the European Community is due and the Commissioners may be required under section 14 of the 1994 Act to review a decision which, if that decision were varied or withdrawn would cause the amount to be reduced or extinguished;
- (b) an amount of insurance premium tax is due and the Commissioners may be required under section 59(1) of the 1994 Act to review a decision which, if that decision were varied or withdrawn, would cause the amount to be reduced or extinguished; or
- (c) an amount of landfill tax is due and the Commissioners may be required under section 54(2) of the 1996 Act to review a decision which, if that decision were varied or withdrawn, would cause the amount to be reduced or extinguished,

no distress shall be levied before expiry of the last day on which the person who is liable to pay the amount concerned is required, by rules made under paragraph 9 of Schedule 12 to the VAT Act, to serve a notice of appeal with respect to that decision.

(2) Where an amount of VAT is due under section 73(9)(3) of the VAT Act no distress shall be levied before expiry of the last day on which the person who is liable to pay the amount concerned is required, by rules made under paragraph 9 of Schedule 12 to the VAT Act, to serve a notice of appeal with respect to that amount.

(1) Section 59 was amended by section 34 of, and paragraph 5 of Schedule 5 to the Finance Act 1995 (c. 4).

(2) Section 54 was amended by S.I.1996/1529, article 4.

(3) Section 73(9) was amended by section 26(1) of, and paragraph 11 of Schedule 3 to the Finance Act 1996 (c. 8); section 26(1) and Schedule 3 were brought into force by S.I. 1996/1249 (c. 21).