
STATUTORY INSTRUMENTS

1997 No. 1431

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

Sale

9. If any person upon whose goods and chattels distress has been levied does not pay the amount of relevant tax due together with costs within 5 days of a levy, an officer or authorised person may sell the distress for payment of the amount of relevant tax and costs; and the officer or authorised person, after deducting and retaining the amount of relevant tax and costs shall restore any surplus to the owner of the goods upon which distress was levied.