

## SCHEDULE 2

Regulation 8(1)

## SCALE OF COSTS

<i>Matter</i> (1)	<i>Costs</i> (2)
1. For attending to levy distress where payment is made of an amount of relevant tax due and distress is not levied:	£12.50.
2. For levying distress—	£12.50.
(a) where an amount of relevant tax demanded and due does not exceed £100:	
(b) where an amount of relevant tax demanded and due exceeds £100:	12½% on the first £100, 4% on the next £400, 2½% on the next £1,500, 1% on the next £8,000, ¼% on any additional sum.
3. For taking possession of distrained goods—	£4.50 per day.
(a) where a person remains in physical possession of goods at the place where distress was levied (the person to provide his own food and lodgings):	
(b) where possession is taken under a walking possession agreement:	£7.00.
4. For appraising goods upon which distress has been levied:	Reasonable costs of appraisal.
5. For arranging removal and storage of goods upon which distress has been levied:	Reasonable costs of arrangement.
6. For removing and storing goods upon which distress has been levied:	Reasonable costs of removal and storage.
7. For advertising the sale of goods upon which distress has been levied:	Reasonable costs of advertising.
8. For selling the distress—	15% of the sum realised.
(a) where a sale by auction is held at the auctioneer's premises:	
(b) where a sale by auction is held elsewhere:	7½% of the sum realised and the auctioneer's reasonable costs.
(c) where a sale by other means is undertaken:	7½% of the sum realised and reasonable costs.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>Matter</i>	<i>Costs</i>
<i>(1)</i>	<i>(2)</i>
<b>9.</b> In addition to any amount specified in this scale in respect of the supply of goods or services on which value added tax is chargeable there may be added a sum equivalent to value added tax at the appropriate rate on that amount.	