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STATUTORY INSTRUMENTS

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**1995 No. 2151**

**INCOME TAX**

**The Distraint by Collectors (Fees, Costs and Charges) (Amendment) Regulations 1995**

*Made* - - - - *17th August 1995*  
*Laid before the House of*  
*Commons* - - - - *18th August 1995*  
*Coming into force* - - *8th September 1995*

The Treasury, in exercise of the powers conferred on them by section 61(6) of the Taxes Management Act 1970(1), hereby make the following Regulations:

1. These Regulations may be cited as the Distraint by Collectors (Fees, Costs and Charges) (Amendment) Regulations 1995 and shall come into force on 8th September 1995.

2.—(1) The Distraint by Collectors (Fees, Costs and Charges) Regulations 1994(2) shall be amended in accordance with paragraphs (2) and (3) below.

(2) In the Schedule to those Regulations for the words “The reasonable fees incurred” there shall be substituted the words “A sum not exceeding £12.50”.

(3) In the Schedule to those Regulations for the entries in the Table under the heading “4. Sale” there shall be substituted—

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“Where the sale is held on the auctioneer’s premises, for the auctioneer’s commission (to include all out-of-pocket expenses other than charges for advertising, removal and storage).	15 per cent. on the sum realised plus the reasonable costs of advertising, removal and storage.
Where the sale is held on the debtor’s premises, for the auctioneer’s commission (not to include out-of-pocket expenses or charges for advertising).	7½ per cent. on the sum realised plus out-of-pocket expenses actually and reasonably incurred and the reasonable costs of advertising.”.

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(1) 1970 c. 9; section 61(6) was inserted by section 152(6) of the Finance Act 1989 (c. 26).

(2) S.I. 1994/236.

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**Status:** This is the original version (as it was originally made).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

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17th August 1995

*Simon Burns*  
*David Willetts*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Distraint by Collectors (Fees, Costs and Charges) Regulations 1994 (S.I.1994/236). They make new provision with respect to the fees chargeable on or in connection with the levying of distress where a visit is made to premises, and with respect to the costs and charges recoverable where distress has been levied, and goods are subsequently sold.