
STATUTORY INSTRUMENTS

1997 No. 1431

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

Disputes as to costs

10.—(1) In the case of any dispute as to costs, the amount of those costs shall be taxed by a district judge of the county court of the district where the distress was levied, and he may make such order as he thinks fit as to the costs of the taxation.

(2) In the application of this regulation to Northern Ireland, in the case of any dispute as to costs, the amount of those costs shall be taxed in the same manner as costs in equity suits or proceedings in the county court in Northern Ireland.