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STATUTORY INSTRUMENTS

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**1997 No. 1431**

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

**Revocations and transitional provisions**

3.—(1) The Regulations specified in Schedule 3 are hereby revoked to the extent set out there.

(2) Where a warrant is signed before the coming into force of these Regulations, these Regulations shall apply to anything done, after these Regulations come into force, in relation to that warrant or as a consequence of distress being levied.