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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**

**Levying distress**

4.—(1) Subject to regulation 5 below, if upon written demand a person neglects or refuses to pay any relevant tax due from him an officer may levy distress on the goods and chattels of that person and by warrant signed by him direct any authorised person to levy such distress.

(2) Where a warrant has been signed, distress shall be levied by or under the direction of, and in the presence of, the authorised person.

(3) Subject to regulation 6 below, distress may be levied on any goods and chattels located at any place whatever including on a public highway.