
STATUTORY INSTRUMENTS

1997 No. 1431

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

Times for levying distress

7.—(1) Subject to paragraph (2) below, a levy of distress shall commence only during the period between eight o'clock in the morning and eight o'clock at night on any day of the week but it may be continued thereafter outside that period until the levy is completed.

(2) Where a person holds himself out as conducting any profession, trade or business during hours which are partly within and partly outside, or wholly outside the period mentioned in paragraph (1) above, a levy of distress may be commenced at any time during that period or during the hours of any day in which he holds himself out as conducting that profession, trade or business and it may be continued thereafter outside that period or those hours until the levy is completed.