



Finance Act 1997

1997 CHAPTER 16

PART IV

PAYMENTS AND OVERPAYMENTS IN RESPECT OF INDIRECT TAXES

Enforcement of payment

51 Enforcement by distress.

- (1) The Commissioners may by regulations [^{F1}not having effect in England and Wales or Scotland] make provision—
 - (a) for authorising distress to be levied on the goods and chattels of any person refusing or neglecting to pay—
 - (i) any amount of relevant tax due from him, or
 - (ii) any amount recoverable as if it were relevant tax due from him;
 - (b) for the disposal of any goods or chattels on which distress is levied in pursuance of the regulations; and
 - (c) for the imposition and recovery of costs, charges, expenses and fees in connection with anything done under the regulations.
- (2) The provision that may be contained in regulations under this section shall include, in particular—
 - (a) provision for the levying of distress, by any person authorised to do so under the regulations, on goods or chattels located at any place whatever (including on a public highway); and
 - (b) provision authorising distress to be levied at any such time of the day or night, and on any such day of the week, as may be specified or described in the regulations.
- (3) Regulations under this section may—
 - (a) make different provision for different cases, and
 - (b) contain any such incidental, supplemental, consequential or transitional provision as the Commissioners think fit;

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Section 51. (See end of Document for details)

and the transitional provision that may be contained in regulations under this section shall include transitional provision in connection with the coming into force of the repeal by this Act of any other power by regulations to make provision for or in connection with the levying of distress.

- (4) The power to make regulations under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (5) The following are relevant taxes for the purposes of this section, that is to say—
- (a) any duty of customs or excise, other than vehicle excise duty;
 - (b) value added tax;
 - (c) insurance premium tax;
 - (d) landfill tax;
 - [^{F2}(da) aggregates levy;]
 - (e) any agricultural levy of the [^{F3}European Union] .
 - [^{F4}(f) climate change levy.]
- (6) In this section “the Commissioners” means the Commissioners of Customs and Excise.
- ^{F5}(7)

Textual Amendments

- F1** Words in s. 51(1) inserted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 126(3)** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F2** S. 51(5)(da) inserted (11.5.2001) by 2001 c. 9, s. 27, **Sch. 5 para. 14**
- F3** Words in Act substituted (22.4.2011) by The Treaty of Lisbon (Changes in Terminology) Order 2011 (S.I. 2011/1043), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))
- F4** S. 51(5)(f) inserted (28.7.2000) by 2000 c. 17, s. 30(2), **Sch. 7 para. 7(2)**
- F5** S. 51(7) repealed (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 126(4), **Sch. 23 Pt. 3** (with s. 89); S.I. 2014/768, art. 2(1)(b)

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