
STATUTORY INSTRUMENTS

2003 No. 2837

The Stamp Duty Land Tax (Administration) Regulations 2003

PART 5

DISTRAINT BY COLLECTORS: FEES, COSTS AND CHARGES

Interpretation of Part 4

29. In this Part—

“close possession” means physical possession by a distrainor or a person acting on his behalf of the goods and chattels distrained;

“walking possession” means possession in accordance with an agreement between a distrainor and a distrainee by which, in consideration of the distrainor not remaining in close possession, the distrainee undertakes neither—

- (a) to dispose of any of the goods and chattels distrained; nor
- (b) to permit their removal by any person not authorised by the distrainor to remove them.

Ascertainment of fees, costs and charges

30.—(1) The fees chargeable on or in connection with the levying of distress under paragraph 2 of Schedule 12 to the 2003 Act are those specified in the Table in Part 1 of Schedule 3.

(2) The costs and charges recoverable where such distress has been levied are those specified in the Table in Part 2 of that Schedule.

(3) This is subject to the provisions of Part 3 of that Schedule.

Deduction of fees, costs and charges by the collector

31. The fees, costs and charges specified in Schedule 3 shall be deducted by the collector from the sums received on or in connection with the levying of distress or where distress has been levied.

Disputes as to fees, costs and charges

32.—(1) In any case of dispute as to the fees chargeable, or costs and charges recoverable, under Schedule 3, the amount of those fees, costs and charges shall be assessed in accordance with this regulation.

(2) The relevant authority shall carry out any such assessment and may give such directions as to the costs of the assessment as he thinks fit.

(3) In paragraph (2), “the relevant authority” means—

- (a) in England and Wales, the district judge of the county court for the district in which the distress is, or is intended to be, levied;
- (b) in Northern Ireland, the Master (Taxing Office).