STATUTORY INSTRUMENTS

1973 No. 474

DISTRESS

The Distress for Rent (Amendment) Rules 1973

Made - - - 15*th March* 1973

Coming into Operation 1*st April* 1973

The Lord Chancellor, in exercise of the powers conferred on him by section 8 of the Law of Distress Amendment Act 1888(**a**), hereby makes the following Rules:—

1.—(1) These Rules may be cited as the Distress for Rent (Amendment) Rules 1973 and shall come into operation on 1st April 1973.

(2) The Interpretation Act 1889(**b**) shall apply to the interpretation of these Rules as it applies to the interpretation of an Act of Parliament.

2. The following amendments shall be made in Appendix 1 and Appendix 2 to the Distress for Rent Rules 1953(**c**), as amended(**d**):—

(1) At the end of Appendix 1 there shall be added the following paragraph:—

"8. In addition to any amount authorised by this Table in respect of the supply of goods or services on which value added tax is chargeable there may be added a sum equivalent to value added tax at the appropriate rate on that amount".

(2) At the end of Form 5 (*Back*) in Appendix 2 there shall be added the following paragraph:—

"4. In addition to any amount authorised by this Scale in respect of the supply of goods or services on which value added tax is chargeable there may be added a sum equivalent to value added tax at the appropriate rate on that amount."

Dated 15th March 1973.

Hailsham of St. Marylebone, C.

EXPLANATORY NOTE

(*This Note is not part of the Rules.*)

These Rules enable a sum in respect of value added tax to be added in appropriate cases to the fees, charges and expenses recoverable for the levying of distress for rent under the Distress for Rent Rules 1953.

(**a**) 1888 c. 21. (**b**) 1889 c. 63. (**c**) S.I. 1953/1702 (1953 I, p. 574).
(**d**) The relevant amending instrument is S.I. 1971/1333 (1971 II, p. 3822).

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