

Schedule 3 – Charges Connected with Distress for National Non Domestic Rate

1. The sum in respect of charges connected with the distress which may be aggregated under Regulation 14 (2) shall be as set out in the following tables:
 - A. For making a visit to premises with a view to levying distress (where no levy is made)
 - (i) where the visit is the first and only such visit) £22.50
 - (ii) where the visit is the second such visit) £16.50
 - B. For levying distress
 - (i) where the sum due does not exceed £100) £22.50
 - (ii) where the sum due does exceed £100) 22.5% on the first £100
4.0% on the next £400
2.5% on the next £1,500
1.0% on the next £8,000
0.25% on any additional sum
 - C. For the first or only attendance with a vehicle with a view to the removal of goods (where goods are not removed) Reasonable Costs and Fees Incurred
 - D. For the removal and storage of goods for the purposes of sale Reasonable Costs and Fees Incurred
 - E. For the possession of goods as described in paragraph B
 - (i) for close possession (the man in possession to provide his own board) £14.00 per day
 - (ii) for walking possession £11.00
 - F. For appraisalment of an item distrained, at the request of the debtor Reasonable Fees and Expenses of the Broker Appraising
 - G. For other expenses of, and commission on, a sale by auction:
 - (i) where the sale is held on the auctioneers premises The Auctioneers Commission Fee and out of Pocket Expenses (but not exceeding on aggregate 15% of the sum realised) together with reasonable costs and fees incurred in respect of advertising.

(ii) Where the sale is held on the debtors premises

The Auctioneers Commission Fee (but not exceeding 7.5% of the sum realised) together with the Auctioneers out of Pocket Expenses and reasonable costs and fees incurred in respect of advertising.

H. Where no sale takes place by reason of payment or tender in the circumstances referred to in regulation 14 (4)

Either-

(i) £22.50, or

(ii) the actual costs incurred, to a maximum of 5% of the amount in respect of which the liability order was made, whichever is the greater.

2. (1) An Authority takes close or walking possession of goods for the purposes of head E paragraph 1 if it takes such possession in pursuant of an agreement:
- a) to which the debtor is a signatory
- b) which is made at the time that the distress is levied, and
- c) (without prejudice to such other terms as may be agreed) which is expressed to the effect that, in consideration of the authority not immediately removing the goods distrained upon from the premises occupied by the debtor and delaying its sale of the goods, the authority may remove and sell the goods after a later specified date if the debtor has not by then paid the amount distrained for (including charges under this Schedule),

and an authority takes close possession of goods on any day for those purposes if during the greater part of the day a person is left on the premises in physical possession of the goods on behalf of the authority under such an agreement.

- (2) Where the calculation under this Schedule of a percentage of a sum results in an amount containing a fraction of a pound, that fraction shall be reckoned as a whole pound.
- (3) In the case of dispute as to any charge under this Schedule (other than a charge of a prescribed amount), the debtor or the authority may apply to the district judge of the county court for the district in which the distress is or is intended to be levied for the amount of the charge to be taxed.
- (4) On any such application, the district judge may give such directions as to the costs of the taxation as he thinks fit; and any such costs directed to be paid by the debtor to the charging authority shall be added to the sum which may be aggregated under regulation 14(2).
- (5) References in the Table to paragraph 1 to costs, fees and expenses include references to amounts payable by way of value added tax with respect to the supply of goods or services to which the costs, fees and expenses relate.