

SCHEDULE 3 MINOR AND CONSEQUENTIAL AMENDMENTS AND REPEALS

PART 2

SUBORDINATE LEGISLATION

Stamp Duty Reserve Tax Regulations 1986 (S.I. 1986/1711)

- 30 (1) Part II (which restates the provisions of the Taxes Management Act 1970 (c. 9) for the purposes of the regulations) of the Schedule to the Stamp Duty Reserve Tax Regulations 1986 is amended in accordance with this paragraph.
- (2) In section 63(2), for paragraph (a) there is substituted—
“*(a) an attachment;*”.
- (3) In section 63A(1), for the words from “paragraphs” to “sale)” there is substituted “section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)”.

Confiscation of the Proceeds of Drug Trafficking (Designated Countries and Territories) (Scotland) Order 1991 (S.I. 1991/1467)

- 31 In section 19 of Schedule 3 to the Confiscation of the Proceeds of Drug Trafficking (Designated Countries and Territories) (Scotland) Order 1991 (which modifies Part I of the Criminal Justice (Scotland) Act 1987 in its application to external confiscation orders)—
- (a) for “poin ding”, in both places where it occurs, there is substituted “attachment”; and
- (b) for “poin ded” there is substituted “attached”.

Merchant Shipping (Ministry of Defence Commercially Managed Ships) Order 1992 (S.I. 1992/1293)

- 32 In Article 11 of the Merchant Shipping (Ministry of Defence Commercially Managed Ships) Order 1992, for “poin ding and sale” there is substituted “attachment”.

Merchant Shipping (Ministry of Defence Yachts) Order 1992 (S.I. 1992/1294)

- 33 In Article 11 of the Merchant Shipping (Ministry of Defence Yachts) Order 1992, for “poin ding and sale” there is substituted “attachment”.

Insurance Premium Tax Regulations 1994 (S.I. 1994/1774)

- 34 In Regulation 43(b) of the Insurance Premium Tax Regulations 1994—
- (a) for the words from “a poin ding” to “1987” there is substituted “an attachment”; and
- (b) for “paragraph 18(3) of that Schedule” there is substituted “section 30(4) of the Debt Arrangement and Attachment (Scotland) Act (asp 17)”.

Status: This is the original version (as it was originally enacted).

Lloyd's Underwriters (Gilt-edged Securities) (Periodic Accounting for Tax on Interest) Regulations 1995 (S.I. 1995/3225)

- 35 In Regulation 9(5) of the Lloyd's Underwriters (Gilt-edged Securities) (Periodic Accounting for Tax on Interest) Regulations 1995, for "poinding" there is substituted "attachment".

Landfill Tax Regulations 1996 (S.I. 1996/1527)

- 36 In Regulation 49(b) of the Landfill Tax Regulations 1994—
- (a) for the words from "a poinding" to "1987" there is substituted "an attachment"; and
 - (b) for "paragraph 18(3) of that Schedule" there is substituted "section 30(4) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17)".

Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 (S.I. 1999/2537)

- 37 (1) Part II (which restates the provisions of the Taxes Management Act 1970 (c. 9) for the purposes of the regulations) of the Schedule to the Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 is amended in accordance with this paragraph.
- (2) In section 63(2), for paragraph (a) there is substituted—
- “(a) an attachment;”.
- (3) In section 63A(1), for the words from "paragraphs" to "sale" there is substituted "section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)".

Civil Legal Aid (Scotland) Regulations 2002 (S.S.I. 2002/494)

- 38 In Regulation 33 of the Civil Legal Aid (Scotland) Regulations 2002, for paragraph (c) there is substituted—
- “(c) in respect of any article—
- (i) which has, or has purported to have, been attached; and
 - (ii) in respect of which the sheriff has by virtue of subsection (3) of section 55 of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17), made an order under subsection (2) of that section;
- (d) in respect of any article which is recovered or preserved from the effects of an attachment which, by virtue of—
- (i) section 11(1) of that Act of 2002; or
 - (ii) the article not being a non-essential asset for the purposes of Part 3 of that Act,
- is incompetent.”.