

SCHEDULE 5
MINOR AND CONSEQUENTIAL AMENDMENTS

The Finance Act 1997 (c. 16)

- 24 In section 52 of the Finance Act 1997—
- (a) in subsection (2) (diligences which can be used to recover certain taxes), after paragraph (a) insert—
 - “(aa) a money attachment;”;
 - (b) in subsection (3) (sheriff officer’s fees and outlays), after “attachment” insert “and section 196(1) of the Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3) (expenses of money attachment)”.