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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES

### SCHEDULE 19

#### PREFERENCE AMONG CREDITORS IN COMPANY WINDING UP

##### *Debts due to Customs & Excise*

- 4 Any value added tax due at the relevant date from the company and having become due within the 12 months next before that date.
- For purposes of this paragraph, the tax having become due within those 12 months in respect of any prescribed accounting period falling partly within and partly outside those 12 months is taken to be such part of the tax due for the whole of that accounting reference period as is proportionate to the part of the period falling within the 12 months.
- 5 The amount of any car tax due at the relevant date from the company and having become due within the 12 months next before that date.
- 6 Any amount due—
- (a) by way of general betting duty or bingo duty, or
  - (b) under section 12(1) of the Betting and Gaming Duties Act 1981 (general betting duty and pool betting duty recoverable from agent collecting stakes), or
  - (c) under section 14 of, or Schedule 2 to, that Act (gaming licence duty),
- from the company at the relevant date and which became due within the 12 months next before that date.