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SCHEDULES

SCHEDULE 3

PREFERRED DEBTS

PART I

LIST OF PREFERRED DEBTS

Modifications etc. (not altering text)

C1 Sch. 3 Pt. I applied (7.2.1994) by 1993 c. 48, s. 128, Sch. 4 para. 4(1)(b); S.I. 1994/86, art. 2

Debts to Inland Revenue

- 1 (1) Sums due at the relevant date from the debtor on account of deductions of income tax from emoluments paid during the period of twelve months next before that date, being deductions which the debtor was liable to make under section [F1203 of the Income and Corporation Taxes Act 1988] (pay as you earn), less the amount of the repayments of income tax which the debtor was liable to make during that period.
- (2) Sums due at the relevant date from the debtor in respect of such deductions as are required to be made by the debtor for that period under section [F1559 of the Income and Corporation Taxes Act 1988] (sub-contractors in the construction industry).

Textual Amendments

F1 Words substituted by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, Sch. 29 para. 32, Sch. 30 para. 6(1)

Debts due to Customs and Excise

- 2 (1) Any value added tax which is referable to the period of six months next before the relevant date.
- (2) The amount of any car tax which is due at the relevant date from the debtor and which became due within a period of twelve months next before that date.
- (3) Any amount which is due—
 - (a) by way of general betting duty or bingo duty, or

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- (b) under section 12(1) of the ^{M1}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 debtor at the relevant date and which became due within the period of twelve months next before that date.

Marginal Citations

M1 1981 c. 63.

Social Security contributions

- 3 (1) All sums which on the relevant date are due from the debtor on account of Class 1 or Class 2 contributions under the ^{M2}Social Security Act 1975 or the ^{M3}Social Security (Northern Ireland) Act 1975 and which became due from the debtor in the twelve months next before the relevant date.
- (2) All sums which on the relevant date have been assessed on and are due from the debtor on account of Class 4 contributions under either of the said Acts of 1975, being sums which—
 - (a) are due to the Commissioners of Inland Revenue (rather than to the Secretary of State or a Northern Ireland department); and
 - (b) are assessed on the debtor up to 5th April next before the relevant date, but not exceeding, in the whole, any one year's assessment.

Marginal Citations

M2 1975 c. 14.

M3 1975 c. 15.

Contributions to occupational pension schemes, etc.

- 4 Any sum which is owed by the debtor and is a sum to which Schedule 3 to the ^{M4}Social Security Pensions Act 1975 (contributions to occupational pension scheme and state scheme premiums) applies.

Marginal Citations

M4 1975 c. 60.

Remuneration of employees, etc.

- 5 (1) So much of any amount which—
 - (a) is owed by the debtor to a person who is or has been an employee of the debtor, and

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- (b) is payable by way of remuneration in respect of the whole or any part of the period of four months next before the relevant date, as does not exceed the prescribed amount.
- (2) An amount owed by way of accrued holiday remuneration, in respect of any period of employment before the relevant date, to a person whose employment by the debtor has been terminated, whether before, on or after that date.
- (3) So much of any sum owed in respect of money advanced for the purpose as has been applied for the payment of a debt which, if it had not been paid, would have been a debt falling within sub-paragraph (1) or (2) above.
- 6 So much of any amount which—
- (a) is ordered, whether before or after the relevant date, to be paid by the debtor under the ^{M5}Reserve Forces (Safeguard of Employment) Act 1985; and
- (b) is so ordered in respect of a default made by the debtor before that date in the discharge of his obligations under that Act, as does not exceed such amount as may be prescribed.

Marginal Citations

M5 1985 c. 17.

f^{F2} Levies on coal and steel production

Textual Amendments

F2 Sch. 3 Pt. I para. 6A inserted by S.I. 1987/2093, reg. 3(1)(2)

- 6A Any sums due at the relevant date from the debtor in respect of—
- (a) the levies on the production of coal and steel referred to in Articles 49 and 50 of the E.C.S.C. Treaty, or
- (b) any surcharge for delay provided for in Article 50(3) of that Treaty and Article 6 of Decision 3/52 of the High Authority of the Coal and Steel Community.]

PART II

INTERPRETATION OF PART I

Meaning of “the relevant date”

- 7 In Part I of this Schedule “the relevant date” means—
- (a) in relation to a debtor (other than a deceased debtor), the date of sequestration; and
- (b) in relation to a deceased debtor, the date of his death.

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Periods to which value added tax referable

- 8 (1) For the purpose of paragraph 2(1) of Part I of this Schedule—
- (a) where the whole of the prescribed accounting period to which any value added tax is attributable falls within the period of six months next before the relevant date (“the relevant period”), the whole amount of that tax shall be referable to the relevant period; and
 - (b) in any other case the amount of any value added tax which shall be referable to the relevant period shall be the proportion of the tax which is equal to such proportion (if any) of the accounting reference period in question as falls within the relevant period.
- (2) In sub-paragraph (1) above “prescribed accounting period” has the same meaning as in the ^{M6}Value Added Tax Act 1983.

Marginal Citations

M6 1983 c. 55.

VALID FROM 03/05/1994

[^{F3} Periods to which insurance premium tax referable]

Textual Amendments

F3 Sch. 3 Pt. II para. 8A and crossheading inserted (3.5.1994) by 1994 c. 9, s. 64, Sch. 7 Pt. III para. 7(5)

- ^{F4}8A (1) For the purpose of paragraph 2(1A) of Part I of this Schedule—
- (a) where the whole of the accounting period to which any insurance premium tax is attributable falls within the period of six months next before the relevant date (“the relevant period”), the whole amount of that tax shall be referable to the relevant period; and
 - (b) in any other case the amount of any insurance premium tax which shall be referable to the relevant period shall be the proportion of the tax which is equal to such proportion (if any) of the accounting period in question as falls within the relevant period.
- (2) In sub-paragraph (1) above “accounting period” shall be construed in accordance with Part III of the Finance Act 1994.

Textual Amendments

F4 Sch. 3 Pt. II para. 8A inserted (3.5.1994) by 1994 c. 9, s. 64, Sch. 7 Pt. III para. 7(5)

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VALID FROM 29/04/1996

[^{F5} Periods to which landfill tax referable]

Textual Amendments

F5 Sch. 3 Pt. II para. 8B and crossheading inserted (29.4.1996) by 1996 c. 8, s. 60, Sch. 5 Pt. III para. 12(4)

- ^{F6}8B (1) For the purpose of paragraph 2(1B) of Part I of this Schedule—
- (a) where the whole of the accounting period to which any landfill tax is attributable falls within the period of six months next before the relevant date (“the relevant period”), the whole amount of that tax shall be referable to the relevant period; and
 - (b) in any other case the amount of any landfill tax which shall be referable to the relevant period shall be the proportion of the tax which is equal to such proportion (if any) of the accounting period in question as falls within the relevant period.
- (2) In sub-paragraph (1) above “accounting period” shall be construed in accordance with Part III of the Finance Act 1996.

Textual Amendments

F6 Sch. 3 Pt. II para. 8B inserted (29.4.1996) by 1996 c. 8, s. 60, Sch. 5 Pt. III para. 12(4)

VALID FROM 28/07/2000

[^{F7} Periods to which climate change levy referable]

Textual Amendments

F7 Sch. 3 Pt. II para. 8C and preceding cross-heading inserted (28.7.2000) by 2000 c. 17, s. 30, Sch. 7 para. 2(2)

- ^{F8}8C (1) For the purpose of paragraph 2(1C) of Part I of this Schedule—
- (a) where the whole of the accounting period to which any climate change levy is attributable falls within the period of six months next before the relevant date (“the relevant period”), the whole amount of that levy shall be referable to the relevant period; and
 - (b) in any other case the amount of any climate change levy which shall be referable to the relevant period shall be the proportion of the levy which is equal to such proportion (if any) of the accounting period in question as falls within the relevant period.

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(2) In sub-paragraph (1) “accounting period” shall be construed in accordance with Schedule 6 to the Finance Act 2000.

Textual Amendments

F8 Sch. 3 Pt. II para. 8C and preceding cross-heading inserted (28.7.2000) by 2000 c. 17, s. 30, Sch. 7 para. 2(2)

Periods to which aggregates levy referable

^{F9}8D (1) For the purpose of paragraph 2(1D) of Part 1 of this Schedule—

- (a) where the whole of the accounting period to which any aggregates levy is attributable falls within the period of six months next before the relevant date (‘the relevant period’), the whole amount of that levy shall be referable to the relevant period; and
- (b) in any other case the amount of any aggregates levy which shall be referable to the relevant period shall be the proportion of the levy which is equal to such proportion (if any) of the accounting period in question as falls within the relevant period.

(2) In sub-paragraph (1) above ‘accounting period’ shall be construed in accordance with Part 2 of the Finance Act 2001.]

Textual Amendments

F9 Sch. 3 Pt. II para. 8D inserted (11.5.2001) by 2001 c. 9, s. 27, Sch. 5 para. 18(2)

Amounts payable by way of remuneration

9 (1) For the purposes of paragraph 5 of Part I of this Schedule a sum is payable by the debtor to a person by way of remuneration in respect of any period if—

- (a) it is paid as wages or salary (whether payable for time or for piece work or earned wholly or partly by way of commission) in respect of services rendered to the debtor in that period; or
- (b) it is an amount falling within sub-paragraph (2) below and is payable by the debtor in respect of that period.

(2) An amount falls within this sub-paragraph if it is—

- (a) a guarantee payment under section 12(1) of the ^{M7}Employment Protection (Consolidation) Act 1978 (employee without work to do for a day or part of a day),
- (b) remuneration on suspension on medical grounds under section 19 of that Act,
- (c) any payment for the time off under section 27(3) (trade-union duties), 31(3) (looking for work, etc.) or 31A(4) (antenatal care) of that Act,
- (d)

F10

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- (e) remuneration under a protective award made by an industrial tribunal under section 101 of the ^{M8}Employment Protection Act 1975 (redundancy dismissal with compensation).
- (3) For the purposes of paragraph 5(2) of Part I of this Schedule, holiday remuneration shall be deemed, in the case of a person whose employment has been terminated by or in consequence of the award of sequestration of his employer's estate, to have accrued to that person in respect of any period of employment if, by virtue of that person's contract of employment or of any enactment (including an order made or direction given under any enactment), that remuneration would have accrued in respect of that period if that person's employment had continued until he became entitled to be allowed the holiday.
- (4) Without prejudice to the preceding provisions of this paragraph—
 - (a) any remuneration payable by the debtor to a person in respect of a period of holiday or of absence from work through sickness or other good cause is deemed to be wages or, as the case may be, salary in respect of services rendered to the debtor in that period; and
 - (b) references in this paragraph to remuneration in respect of a period of holiday include references to any sums which, if they had been paid, would have been treated for the purposes of the enactments relating to social services as earnings in respect of that period.

Textual Amendments

F10 Sch. 3 Pt. 1 para. 9(2)(d) repealed by [Social Security Act 1986 \(c. 50, SIF 113:1\)](#), ss. 86, 88(1), Sch. 10 para. 80, [Sch. 11](#)

Marginal Citations

M7 1978 c. 44.

M8 1975 c. 44.

Transitional Provisions

- 10 Regulations under paragraph 5 or 6 of Part I of this Schedule may contain such transitional provisions as may appear to the Secretary of State necessary or expedient.

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