

**Changes to legislation:** Insolvency Act 1986, Cross Heading: Category 2: Debts due to Customs and Excise is up to date with all changes known to be in force on or before 27 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 6

#### THE CATEGORIES OF PREFERENTIAL DEBTS

##### Modifications etc. (not altering text)

- C1** Sch. 6 applied (with modifications) (17.2.2009 for certain purposes, otherwise 21.2.2009) by [Banking Act 2009 \(c. 1\)](#), **ss. 103**, 263(1)(2) (with s. 247); S.I. 2009/296, **arts. 2, 3**, Sch. para. 2
- C1** Sch. 6 applied (with modifications) (17.2.2009 for certain purposes, otherwise 21.2.2009) by [Banking Act 2009 \(c. 1\)](#), **ss. 145**, 263(1)(2) (with s. 247); S.I. 2009/296, **arts. 2, 3**, Sch. para. 3
- C1** Sch. 6 applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), **regs. 2, 37**, **Sch. 1 para. 3** (with reg. 5) (as amended (4.1.2024) by S.I. 2023/1399, **regs. 1(2), 4, 11**)

#### *Category 2: Debts due to Customs and Excise*

3

[<sup>F1</sup>Any value added tax which is referable to the period of 6 months next before the relevant date (which period is referred to below as “the 6-month period”).

For the purposes of this paragraph—

- (a) where the whole of the prescribed accounting period to which any value added tax is attributable falls within the 6-month period, the whole amount of that tax is referable to that period; and
- (b) in any other case the amount of any value added tax which is referable to the 6-month period is the proportion of the tax which is equal to such proportion (if any) of the accounting reference period in question as falls within the 6-month period;

and in sub-paragraph (a) “prescribed” means prescribed by regulations under the <sup>M1</sup>Value Added Tax Act [<sup>F2</sup>1994].]

##### Textual Amendments

- F1** Sch. 6 para. 3 ceased to have effect (15.9.2003) and repealed (prosp.) by [2002 c. 40](#), **ss. 251(1)(b), 278, 279**, Sch. 26 (with s. 249(6)); S.I. 2003/2093, **art. 2(1)**, Sch. 1 (subject to **arts. 3-8** (as amended by S.I. 2003/2332, **art. 2**))
- F2** Words in Sch. 6 para. 3 substituted (1.9.1994) by [1994 c. 23](#), **ss. 100(1), 101(1)**, **Sch. 14 para. 8** (with Sch. 13 para. 9)

##### Marginal Citations

- M1** [1983 c. 55](#).

[<sup>F3</sup>  
<sup>F43A</sup>Any insurance premium tax which is referable to the period of 6 months next before the relevant date (which period is referred to below as “the 6-month period”).

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For the purposes of this paragraph—

- (a) where the whole of the accounting period to which any insurance premium tax is attributable falls within the 6-month period, the whole amount of that tax is referable to that period; and
- (b) in any other case the amount of any insurance premium tax which is referable to the 6-month period is the proportion of the tax which is equal to such proportion (if any) of the accounting period in question as falls within the 6-month period;

and references here to accounting periods shall be construed in accordance with Part III of the Finance Act 1994.]]

#### Textual Amendments

- F3** Sch. 6 para. 3A ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F4** Sch. 6 para. 3A inserted (3.5.1994) by 1994 c. 9, s. 64, Sch. 7 Pt. III para. 7(2)

<sup>F5</sup>  
<sup>F6</sup>**3B** Any landfill tax which is referable to the period of 6 months next before the relevant date (which period is referred to below as “the 6-month period”).

For the purposes of this paragraph—

- (a) where the whole of the accounting period to which any landfill tax is attributable falls within the 6-month period, the whole amount of that tax is referable to that period; and
- (b) in any other case the amount of any landfill tax which is referable to the 6-month period is the proportion of the tax which is equal to such proportion (if any) of the accounting period in question as falls within the 6-month period;

and references here to accounting periods shall be construed in accordance with Part III of the Finance Act 1996.]]

#### Textual Amendments

- F5** Sch. 6 para. 3B ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F6** Sch. 6 para. 3B inserted (29.4.1996) by 1996 c. 8, s. 60, Sch. 5 Pt. III para. 12(1)

<sup>F7</sup>  
<sup>F8</sup>**3C** Any climate change levy which is referable to the period of 6 months next before the relevant date (which period is referred to below as “the 6-month period”).

For the purposes of this paragraph—

- (a) where the whole of the accounting period to which any climate change levy is attributable falls within the 6-month period, the whole amount of that levy is referable to that period; and
- (b) in any other case the amount of any climate change levy which is referable to the 6-month period is the proportion of the levy which is equal to such proportion (if any) of the accounting period in question as falls within the 6-month period;

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and references here to accounting periods shall be construed in accordance with Schedule 6 to the Finance Act 2000.]]

**Textual Amendments**

- F7** Sch. 6 para. 3C ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F8** Sch. 6 para. 3C inserted (28.7.2000) by 2000 c. 17, s. 30, Sch. 7 para. 3(1)(b)(2)

<sup>F9</sup>[  
<sup>F10</sup>3D Any aggregates levy which is referable to the period of 6 months next before the relevant date (which period is referred to below as “the 6-month period”).

For the purposes of this paragraph—

- (a) where the whole of the accounting period to which any aggregates levy is attributable falls within the 6-month period, the whole amount of that levy is referable to that period; and
- (b) in any other case the amount of any aggregates levy which is referable to the 6-month period is the proportion of the levy which is equal to such proportion (if any) of the accounting period in question as falls within the 6-month period;

and references here to accounting periods shall be construed in accordance with Part 2 of the Finance Act 2001.]]

**Textual Amendments**

- F9** Sch. 6 para. 3D ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F10** Sch. 6 para. 3D inserted (11.5.2001) by 2001 c. 9, s. 27, Sch. 5 para. 17(b)(2)

4 <sup>F11</sup>The amount of any car tax which is due at the relevant date from the debtor and which became due within a period of 12 months next before that date.]

**Textual Amendments**

- F11** Sch. 6 para. 4 ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))

5 <sup>F12</sup>Any amount which is due—

(a) by way of general betting duty [<sup>F13</sup>bingo duty or gaming duty], or

(b) under section 12(1) of the <sup>M2</sup>Betting and Gaming Duties Act 1981 (general betting duty and pool betting duty recoverable from agent collecting stakes), <sup>F14</sup> . . .

<sup>F14</sup>(c) . . . . .

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from the debtor at the relevant date and which became due within the period of 12 months next before that date.]

#### Textual Amendments

- F12** Sch. 6 para. 5 ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F13** Words in Sch. 6 para. 5(a) substituted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, Sch. 2 Pt. II para. 6
- F14** Sch. 6 para. 5(c) and word preceding it repealed (19.3.1997 but without application in relation to any amount due in respect of duty chargeable for a period beginning before 1.10.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. II Notes 1, 2

#### Marginal Citations

- M2** 1981 c. 63.

[<sup>F15</sup>  
<sup>F16</sup>5A The amount of any excise duty on beer which is due at the relevant date from the debtor and which became due within a period of 6 months next before that date.]]

#### Textual Amendments

- F15** Sch. 6 para. 5A ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F16** Sch. 6 para. 5A inserted (1.6.1993) by Finance Act 1991 (c. 31), s. 7, Sch. 2 para. 22; S.I. 1993/1152, art. 3, Sch. 1 Pt. II

[<sup>F17</sup>  
<sup>F18</sup>5B Any amount which is due by way of lottery duty from the debtor at the relevant date and which became due within the period of 12 months next before that date.]]

#### Textual Amendments

- F17** Sch. 6 para. 5B ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F18** Sch. 6 para. 5B inserted (1.12.1993) by 1993 c. 34, ss. 36(2), 40(2)(3); S.I. 1993/2842, art. 3(1)

[<sup>F19</sup>  
<sup>F20</sup>5C Any amount which is due by way of air passenger duty from the debtor at the relevant date and which became due within the period of six months next before that date.]]

#### Textual Amendments

- F19** Sch. 6 para. 5C ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(b), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, art. 2(1), Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F20** Sch. 6 para. 5C inserted (3.5.1994 with application to any carriage of a passenger on an aircraft which begins after 31.10.1994) by 1994 c. 9, ss. 40(2), 44, Sch. 6 para. 13(1)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act amendment to earlier affecting provision S.I. 1986/1999, art. 3, Sch. 1 Pt. 2 by [S.I. 2017/1119 Sch. 3 para. 1](#)
- Act savings and transitional provisions for amendments by S.I. 2022/1166 by [S.I. 2022/1172 Regulations](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 41HB(2) words substituted by [2018 c. 14 s. 1\(3\)\(b\)](#)