

SCHEDULES

SCHEDULE 3

TAX CREDITS: CONSEQUENTIAL AMENDMENTS

Debtors (Scotland) Act 1987 (c. 18)

- 13 In section 73(3) of the Debtors (Scotland) Act 1987 (sums which are not earnings), after paragraph (d) insert—
- “(da) a tax credit (within the meaning of the Tax Credits Act 2002);”.