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**Changes to legislation:** Finance Act 2008, Paragraph 13 is up to date with all changes known to be in force on or before 07 April 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

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## SCHEDULES

### SCHEDULE 43

#### TAKING CONTROL OF GOODS ETC: CONSEQUENTIAL PROVISION

#### PART 2

#### CONSEQUENTIAL PROVISION: SUMMARY WARRANT

##### *Debtors (Scotland) Act 1987 (c. 18)*

- 13 (1) In section 1 (time to pay directions)—
- (a) in subsection (5)(d), for “in respect of tax or as if it were tax” substitute “under or by virtue of any enactment or under a contract settlement”,
  - (b) in subsection (5)(f), omit sub-paragraphs (i), (iii) and (iv), and
  - (c) after subsection (8) insert—

“(8A) In paragraph (d) of subsection (5) above, “contract settlement” means an agreement made in connection with any person's liability to make a payment to the Commissioners for Her Majesty's Revenue and Customs under or by virtue of any enactment.”
- (2) In section 5 (time to pay orders)—
- (a) in subsection (4)(d), for “in respect of tax or as if it were tax” substitute “under or by virtue of any enactment or under a contract settlement”,
  - (b) in subsection (4)(f), omit sub-paragraphs (i), (iii) and (iv), and
  - (c) after subsection (8) insert—

“(8A) In paragraph (d) of subsection (4) above, “contract settlement” means an agreement made in connection with any person's liability to make a payment to the Commissioners for Her Majesty's Revenue and Customs under or by virtue of any enactment.”
- (3) In section 106 (interpretation), in the definition of “summary warrant”—
- (a) omit paragraph (cc),
  - (b) in paragraph (d), for “any of the enactments” substitute “the enactments (other than the Taxes Management Act 1970)”, and
  - (c) after that paragraph insert—

“(e) section 128 of the Finance Act 2008.”

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#### Commencement Information

**II** Sch. 43 para. 13 in force at 23.11.2009 by S.I. 2009/3024, art. 3 (with arts. 4, 5)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)