

## 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.”