

**Changes to legislation:** Finance Act 2008, Part 1 is up to date with all changes known to be in force on or before 14 March 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 43

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

##### PART 1

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

###### *TMA 1970*

- 1 (1) Section 61 of TMA 1970 (distrain by collection) is amended as follows.
  - (2) In subsection (1), omit the words from “(a) in England and Wales” to “in Northern Ireland,”.
  - (3) Omit subsection (1A).
  - (4) Insert at the end—

“(7) This section extends only to Northern Ireland.”

###### Commencement Information

**I1** Sch. 43 para. 1 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

###### *Social Security Administration Act 1992 (c. 5)*

- 2 In the Social Security Administration Act 1992, omit section 121A (recovery of contributions etc in England and Wales).

###### Commencement Information

**I2** Sch. 43 para. 2 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

###### *FA 1994*

- 3 (1) FA 1994 is amended as follows.
  - (2) Omit section 10A (breaches of controlled goods agreements).
  - (3) In Schedule 7 (insurance premium tax), omit paragraph 18A (breaches of controlled goods agreements).

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**Commencement Information**

**I3** [Sch. 43 para. 3](#) in force at 6.4.2014 by [S.I. 2014/906](#), [arts. 2, 3](#)

*VATA 1994*

4 In VATA 1994, omit section 67A (breach of controlled goods agreement).

**Commencement Information**

**I4** [Sch. 43 para. 4](#) in force at 6.4.2014 by [S.I. 2014/906](#), [arts. 2, 3](#)

*FA 1996*

5 In Schedule 5 to FA 1996 (landfill tax), omit paragraph 23A (controlled goods agreements).

**Commencement Information**

**I5** [Sch. 43 para. 5](#) in force at 6.4.2014 by [S.I. 2014/906](#), [arts. 2, 3](#)

*FA 1997*

6 In section 51 of FA 1997 (enforcement by distress), omit subsection (A1).

**Commencement Information**

**I6** [Sch. 43 para. 6](#) in force at 6.4.2014 by [S.I. 2014/906](#), [arts. 2, 3](#)

*FA 2000*

7 In Schedule 6 to FA 2000 (climate change levy), omit paragraph 89A (controlled goods agreements).

**Commencement Information**

**I7** [Sch. 43 para. 7](#) in force at 6.4.2014 by [S.I. 2014/906](#), [arts. 2, 3](#)

*FA 2001*

8 In Schedule 5 to FA 2001 (aggregates levy: recovery and interest), omit paragraph 14A (controlled goods agreements).

**Commencement Information**

**I8** [Sch. 43 para. 8](#) in force at 6.4.2014 by [S.I. 2014/906](#), [arts. 2, 3](#)

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### FA 2003

- 9 In Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery), omit paragraph 1A (recovery of tax in England and Wales).

#### Commencement Information

**I9** Sch. 43 para. 9 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

### Tribunals, Courts and Enforcement Act 2007 (c. 15)

- 10 (1) Schedule 12 of the Tribunals, Courts and Enforcement Act 2007 (taking control of goods) is amended as follows.
- (2) Omit paragraph 14(5)(relevant premises where enforcement agent acting under section 121A of Social Security Administration Act 1992).
- (3) In paragraph 19(2) (powers to use reasonable force), for paragraphs (b) to (e) substitute—
- “(b) section 127 of the Finance Act 2008.”

#### Commencement Information

**I10** Sch. 43 para. 10 in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

### Other repeals

- 11 In consequence of the preceding provisions of this Schedule, omit—
- (a) paragraph 8 of Schedule 5 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2),
  - (b) paragraph 6 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30),
  - (c) section 5(1) of the National Insurance Contributions and Statutory Payments Act 2004 (c. 3), and
  - (d) paragraphs 33, 104(2), 114, 116(2), 119, 123, 126(2), 136, 140 and 147(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15).

#### Commencement Information

**I11** Sch. 43 para. 11(a)–(c) in force at 6.4.2014 by S.I. 2014/906, arts. 2, 3

**I12** Sch. 43 para. 11(d) in force at 5.4.2014 by S.I. 2014/906, arts. 2, 3

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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\(2\)](#)