

SCHEDULES

SCHEDULE 44

Section 138

CERTIFICATES OF DEBT: CONSEQUENTIAL PROVISION

TMA 1970

- 1 In section 70 of TMA 1970 (evidence), omit subsections (1) and (2).

OTA 1975

- 2 In the table in paragraph 2(1) of Schedule 2 to OTA 1975 (management and collection of petroleum revenue tax), omit the entries in respect of section 70(1) and (2) of TMA 1970.

IHTA 1984

- 3 In section 254 of IHTA 1984 (evidence), omit subsection (2).

Social Security Administration Act 1992 (c. 5)

- 4 In section 118 of the Social Security Administration Act 1992 (evidence of non-payment), omit subsections (1), (3) and (7).

FA 1994

- 5 In Schedule 7 to FA 1994 (insurance premium tax), in paragraph 29(1) (evidence by certificate)—
- (a) in paragraph (a), after “Act,” insert “or”, and
 - (b) omit paragraph (c) (and the “or” before it).

VATA 1994

- 6 In Schedule 11 to VATA 1994 (administration, collection and enforcement of VAT), in paragraph 14(1) (evidence by certificate), omit paragraph (d) (and the “or” before it).

FA 1996

- 7 In Schedule 5 to FA 1996 (landfill tax), in paragraph 37(1) (evidence by certificate)—
- (a) in paragraph (a), after “Act,” insert “or”, and
 - (b) omit paragraph (c) (and the “or” before it).

Status: This is the original version (as it was originally enacted).

FA 2000

- 8 In Schedule 6 to FA 2000 (climate change levy), in paragraph 135(1) (evidence by certificate)—
- (a) in paragraph (a), after “levy,” insert “or”, and
 - (b) omit paragraphs (c) and (d).

FA 2001

- 9 In Schedule 7 to FA 2001 (aggregates levy: information and evidence etc), in paragraph 12(1)—
- (a) in paragraph (a), after “registered,” insert “or”, and
 - (b) omit paragraphs (c) and (d).

FA 2003

- 10 In Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery of tax), omit paragraph 7 (evidence of unpaid debt) and the heading before it.

Other repeals

- 11 In consequence of the preceding provisions of this Schedule, omit—
- (a) paragraph 21 of Schedule 19 to FA 1994,
 - (b) section 62(1) of the Social Security Act 1998 (c. 14),
 - (c) paragraph 32 of Schedule 19 to FA 1998,
 - (d) paragraph 7(2) and (6) of Schedule 5 to the Social Security (Transfer of Functions, etc.) Act 1999 (c. 2),
 - (e) section 89(3) of FA 2001, and
 - (f) paragraph 135(2) of Schedule 6 to ITEPA 2003.