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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 31. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### ENFORCEMENT BY DEDUCTION FROM ACCOUNTS

#### PART 2

#### MISCELLANEOUS AMENDMENTS

##### *Insolvency Act 1986*

31 In section 183 (effect of execution or attachment (England and Wales)), after subsection (4) insert—

“(4A) For the purposes of this section, Her Majesty's Revenue and Customs is to be regarded as having attached a debt due to a company if it has taken action under Part 1 of Schedule 8 to the Finance (No. 2) Act 2015 (enforcement by deduction from accounts) as a result of which an amount standing to the credit of an account held by the company is—

- (a) subject to arrangements made under paragraph 6(3) of that Schedule, or
- (b) the subject of a deduction notice under paragraph 13 of that Schedule.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 31.