

SCHEDULE 5  
MINOR AND CONSEQUENTIAL AMENDMENTS

*The Taxes Management Act 1970 (c. 9)*

- 9 (1) The Taxes Management Act 1970 is amended as follows.
- (2) In section 63(2) (diligences which can be used to recover tax), after paragraph (a) insert—
- “(aa) a money attachment;”.
- (3) In section 63A(1) (sheriff officer’s fees and outlays), after “attachment)” insert “and section 196(1) of the Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3) (expenses of money attachment)”.