
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 12 **U.K.**

CONSTRUCTION INDUSTRY SCHEME: CONSEQUENTIAL AMENDMENTS

Priority of claim for tax

- 4 (1) Section 62 of the Taxes Management Act 1970 is amended as follows.
- (2) In subsection (1A)(b) (goods or chattels of person in default not to be taken in execution etc unless person seeking execution pays to collector sums due from person in default in respect of deductions under section 559 of the Taxes Act 1988) for “section 559 of the principal Act” substitute “ section 61 of the Finance Act 2004 ”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 166(1)(aa) inserted by [2024 c. 3 Sch. 9 para. 17\(2\)\(a\)](#)
- s. 204(3) inserted by [2024 c. 3 Sch. 9 para. 2](#)
- s. 232(8E) inserted by [2024 c. 3 Sch. 9 para. 4\(4\)](#)
- s. 236(8E) inserted by [2024 c. 3 Sch. 9 para. 5\(4\)](#)
- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)
- s. 244G(5) inserted by [2024 c. 3 Sch. 9 para. 51\(4\)](#)
- s. 244J(1A) inserted by [2024 c. 3 Sch. 9 para. 55\(2\)](#)
- s. 244K(1A) substituted for s. 244K(1) by [2024 c. 3 Sch. 9 para. 57\(3\)](#)
- s. 244K(3A) inserted by [2024 c. 3 Sch. 9 para. 57\(6\)](#)
- s. 244K(7A)(7B) inserted by [S.I. 2024/356 reg. 3\(5\)](#)
- s. 244AA-244AC substituted for s. 244A by [2024 c. 3 Sch. 9 para. 45](#)
- s. 244IA-244IC inserted by [2024 c. 3 Sch. 9 para. 54](#)
- s. 244ID inserted by [S.I. 2024/356 reg. 3\(2\)](#)
- s. 244JA inserted by [2024 c. 3 Sch. 9 para. 56](#)
- s. 256(1)(g)-(i) inserted by [2024 c. 3 Sch. 9 para. 100\(3\)\(e\)](#)
- s. 278A278B inserted by [2024 c. 3 Sch. 9 para. 23](#)
- Sch. 29 para. 3B inserted by [2024 c. 3 Sch. 9 para. 26\(8\)](#)
- Sch. 29 para. 3C and cross-heading inserted by [2024 c. 3 Sch. 9 para. 26\(9\)](#)
- Sch. 29 para. 4A(8) inserted by [2024 c. 3 Sch. 9 para. 63\(4\)](#)
- Sch. 29 para. 12A inserted by [2024 c. 3 Sch. 9 para. 36](#)
- Sch. 29 para. 3C(2) omitted by [S.I. 2024/356 reg. 3\(10\)\(b\)](#)
- Sch. 29 para. 3C(3) omitted by [S.I. 2024/356 reg. 3\(10\)\(b\)](#)
- Sch. 29 para. 3C(5)(b) and word omitted by [S.I. 2024/356 reg. 3\(10\)\(c\)\(ii\)](#)
- Sch. 29 para. 2A-2D substituted for Sch. 29 para. 3 by [2024 c. 3 Sch. 9 para. 26\(5\)](#)
- Sch. 29 para. 13(1)(d) word inserted by [2024 c. 3 Sch. 9 para. 37\(2\)](#)
- Sch. 29 para. 3C(1)(b) words inserted by [S.I. 2024/356 reg. 3\(10\)\(a\)](#)
- Sch. 29 para. 3C(5)(a) words inserted by [S.I. 2024/356 reg. 3\(10\)\(c\)\(i\)](#)
- Sch. 29 para. 13(1)(d) words omitted by [2024 c. 3 Sch. 9 para. 37\(3\)](#)
- Sch. 32 para. A1A2 and cross-headings inserted by [2024 c. 3 Sch. 9 para. 13\(4\)](#)
- Sch. 33 para. 4(4) inserted by [2024 c. 3 Sch. 9 para. 59\(2\)\(b\)](#)
- Sch. 33 para. 5(6) inserted by [2024 c. 3 Sch. 9 para. 59\(3\)\(c\)](#)
- Sch. 33 para. 4(1)(d) word inserted by [2024 c. 3 Sch. 9 para. 59\(2\)\(a\)](#)
- Sch. 34 para. 5ZA inserted by [2024 c. 3 Sch. 9 para. 60\(3\)](#)
- Sch. 34 para. 12A and cross-heading inserted by [2024 c. 3 Sch. 9 para. 64\(3\)](#)
- Sch. 36 para. 6A and cross-heading inserted by [2024 c. 3 Sch. 9 para. 67](#)
- Sch. 36 para. 11(5) inserted by [2024 c. 3 Sch. 9 para. 69\(5\)](#)
- Sch. 36 para. 11A(5) inserted by [2024 c. 3 Sch. 9 para. 70\(4\)](#)
- Sch. 36 para. 15(2A) inserted by [2024 c. 3 Sch. 9 para. 73\(3\)](#)
- Sch. 36 para. 19(1A)(1B) inserted by [2024 c. 3 Sch. 9 para. 76\(3\)](#)
- Sch. 36 para. 19(7) inserted by [2024 c. 3 Sch. 9 para. 76\(7\)](#)
- Sch. 36 para. 20(1)(b) and word inserted by [2024 c. 3 Sch. 9 para. 77\(2\)\(b\)](#)
- Sch. 36 para. 20(1A) inserted by [2024 c. 3 Sch. 9 para. 77\(3\)](#)
- Sch. 36 para. 20A-20G and cross-headings inserted by [2024 c. 3 Sch. 9 para. 78](#)
- Sch. 36 para. 29A inserted by [2024 c. 3 Sch. 9 para. 85](#)
- Sch. 36 para. 29A omitted by [S.I. 2024/356 reg. 3\(14\)](#)
- Sch. 36 para. 12(3A)-(3H) substituted for Sch. 36 para. 12(3) by [2024 c. 3 Sch. 9 para. 71\(2\)](#)

- Sch. 36 para. 19(2)(2A) substituted for Sch. 36 para. 19(2) by [2024 c. 3 Sch. 9 para. 76\(4\)](#)
- Sch. 36 para. 20(1)(a) words in Sch. 36 para. 20(1) renumbered as Sch. 36 para. 20(1)(a) by [2024 c. 3 Sch. 9 para. 77\(2\)\(a\)](#)