



Finance Act 2008

2008 CHAPTER 9

PART 7 **U.K.**

ADMINISTRATION

CHAPTER 5 **U.K.**

PAYMENT AND ENFORCEMENT

Taking control of goods etc

127 Enforcement by taking control of goods: England and Wales **E+W**

- (1) This section applies if a person does not pay a sum that is payable by that person to the Commissioners under or by virtue of an enactment or under a contract settlement.
- (2) The Commissioners may use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (c. 15) (taking control of goods) to recover that sum.
- (3) This section extends to England and Wales only.

Commencement Information

II [S. 127](#) in force at 6.4.2014 by [S.I. 2014/906](#), [arts. 2, 3](#)

128 Summary warrant: Scotland **S**

- (1) This section applies if a person does not pay a sum that is payable by that person to the Commissioners under or by virtue of any enactment or under a contract settlement.
- (2) An officer of Revenue and Customs may apply to the sheriff for a summary warrant.
- (3) An application under subsection (2) must be accompanied by a certificate which—

Changes to legislation: Finance Act 2008, Cross Heading: Taking control of goods etc is up to date with all changes known to be in force on or before 15 June 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

- (a) complies with subsection (4), and
 - (b) is signed by the officer.
- (4) A certificate complies with this subsection if—
- (a) it states that—
 - (i) none of the persons specified in the application has paid the sum payable by that person,
 - (ii) the officer has demanded payment from each such person of the sum payable by that person, and
 - (iii) the period of 14 days beginning with the day on which the demand is made has expired without payment being made, and
 - (b) it specifies the sum payable by each person specified in the application.
- (5) Subsection (4)(a)(iii) does not apply to an application under subsection (2) insofar as it relates to—
- (a) sums payable in respect of value added tax,
 - (b) sums payable in respect of deductions required to be made under section 61 of FA 2004 (sub-contractors in the construction industry), and
 - (c) sums payable by a person in that person's capacity as an employer.
- (6) The sheriff must, on an application by an officer of Revenue and Customs under subsection (2), grant a summary warrant in, or as nearly as may be in, the form prescribed by Act of Sederunt.
- (7) A summary warrant granted under subsection (6) authorises the recovery of the sum payable by—
- (a) attachment,
 - (b) money attachment,
 - (c) earnings arrestment,
 - (d) arrestment and action of furthcoming or sale.
- (8) Subject to subsection (9) and without prejudice to section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment) —
- (a) the sheriff officer's fees, and
 - (b) any outlays necessarily incurred by that officer,
- in connection with the execution of a summary warrant are to be chargeable against the person in relation to whom the warrant was granted.
- (9) No fees are to be chargeable by the sheriff officer against the person in relation to whom the summary warrant was granted for collecting, and accounting to the Commissioners for, sums paid to that officer by that person in respect of the sum payable.
- (10) This section extends to Scotland only.

Commencement Information

I2 S. 128 in force at 23.11.2009 by S.I. 2009/3024, art. 3 (with art. 4)

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129 Consequential provision and commencement **U.K.**

- (1) Part 1 of Schedule 43 contains provision consequential on section 127.
- (2) Part 2 of that Schedule contains provision consequential on section 128.
- (3) The extent of the amendments and repeals in Schedule 43 is the same as the provision amended or repealed.
- (4) Sections 127 and 128 and Schedule 43 come into force on such day as the Commissioners may by order made by statutory instrument appoint.
- (5) An order under subsection (4) may—
 - (a) make different provision for different purposes, and
 - (b) contain transitional provision and savings.

Changes to legislation:

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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\(2\)](#)