

Changes to legislation: Finance Act 2008, Part 2 is up to date with all changes known to be in force on or before 11 April 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

SCHEDULES

SCHEDULE 43

TAKING CONTROL OF GOODS ETC: CONSEQUENTIAL PROVISION

PART 2

CONSEQUENTIAL PROVISION: SUMMARY WARRANT

TMA 1970

- 12 In TMA 1970 omit—
- (a) section 63 (recovery of tax in Scotland), and
 - (b) section 63A (sheriff officer's fees and outlays).

Commencement Information

- II** Sch. 43 para. 12 in force at 23.11.2009 by S.I. 2009/3024, art. 3 (with art. 4)

Debtors (Scotland) Act 1987 (c. 18)

- 13 (1) In section 1 (time to pay directions)—
- (a) in subsection (5)(d), for “in respect of tax or as if it were tax” substitute “under or by virtue of any enactment or under a contract settlement”,
 - (b) in subsection (5)(f), omit sub-paragraphs (i), (iii) and (iv), and
 - (c) after subsection (8) insert—

“(8A) In paragraph (d) of subsection (5) above, “contract settlement” means an agreement made in connection with any person's liability to make a payment to the Commissioners for Her Majesty's Revenue and Customs under or by virtue of any enactment.”
- (2) In section 5 (time to pay orders)—
- (a) in subsection (4)(d), for “in respect of tax or as if it were tax” substitute “under or by virtue of any enactment or under a contract settlement”,
 - (b) in subsection (4)(f), omit sub-paragraphs (i), (iii) and (iv), and
 - (c) after subsection (8) insert—

“(8A) In paragraph (d) of subsection (4) above, “contract settlement” means an agreement made in connection with any person's liability to make a payment to the Commissioners for Her Majesty's Revenue and Customs under or by virtue of any enactment.”
- (3) In section 106 (interpretation), in the definition of “summary warrant”—
- (a) omit paragraph (cc),

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- (b) in paragraph (d), for “any of the enactments” substitute “ the enactments (other than the Taxes Management Act 1970) ”, and
- (c) after that paragraph insert—
 “(e) section 128 of the Finance Act 2008.”

Commencement Information

I2 [Sch. 43 para. 13](#) in force at 23.11.2009 by [S.I. 2009/3024](#), **art. 3** (with [arts. 4, 5](#))

Social Security Administration Act 1992 (c. 5)

- 14 In the Social Security Administration Act 1992, omit section 121B (recovery of contributions etc in Scotland).

Commencement Information

I3 [Sch. 43 para. 14](#) in force at 23.11.2009 by [S.I. 2009/3024](#), **art. 3** (with [art. 4](#))

FA 1997

- 15 In FA 1997, omit section 52 (recovery of relevant tax in Scotland).

Commencement Information

I4 [Sch. 43 para. 15](#) in force at 23.11.2009 by [S.I. 2009/3024](#), **art. 3** (with [art. 4](#))

FA 2003

- 16 In Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery), omit paragraph 3 (recovery of tax in Scotland).

Commencement Information

I5 [Sch. 43 para. 16](#) in force at 23.11.2009 by [S.I. 2009/3024](#), **art. 3** (with [art. 4](#))

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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\(2\)](#)