

SCHEDULE 1

Modification of enactments

PART 1

Primary legislation

Finance Act 2001

- 24.**—(1) The Finance Act 2001(1) is amended as follows.
- (2) In section 37(7)(k) (insolvency etc.), for “1985 (c.66)” substitute “2016”.
- (3) In paragraph 19(4) of Schedule 5 (aggregates levy: recovery and interest), for paragraph (a) (but not the final “and”) substitute—
- “(a) a trustee or interim trustee in the sequestration, under the Bankruptcy (Scotland) Act 2016, of a person’s estate;”.
- (4) In Schedule 8 (aggregates levy: repayments and credits)—
- (a) in paragraph 11(2)(i), for “1985 (c.66)” substitute “2016”; and
- (b) in paragraph 12(3), for paragraph (a) (but not the final “and”) substitute—
- “(a) a trustee or interim trustee in the sequestration, under the Bankruptcy (Scotland) Act 2016, of a person’s estate;”.
- (5) In paragraph 1(5) of Schedule 10 (aggregates levy: assessment of civil penalties and interest on them), for paragraph (a) (but not the final “and”) substitute—
- “(a) a trustee or interim trustee in the sequestration, under the Bankruptcy (Scotland) Act 2016, of a person’s estate;”.

(1) 2001 c.9.