Status: Point in time view as at 23/11/2009.

**Changes to legislation:** There are currently no known outstanding effects for the Bankruptcy and Diligence etc. (Scotland) Act 2007, Cross Heading: The Taxes Management Act 1970 (c. 9). (See end of Document for details)

## 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)".

## **Status:**

Point in time view as at 23/11/2009.

## **Changes to legislation:**

There are currently no known outstanding effects for the Bankruptcy and Diligence etc. (Scotland) Act 2007, Cross Heading: The Taxes Management Act 1970 (c. 9).