



# Finance Act 2008

## 2008 CHAPTER 9

### PART 7

#### ADMINISTRATION

### CHAPTER 5

#### PAYMENT AND ENFORCEMENT

#### *Set off*

#### **130 Set-off<sup>F1</sup>...**

- (1) This section applies where there is both a credit and a debit in relation to a person.
- (2) The Commissioners may set the credit against the debit (subject to section 131 and any obligation of the Commissioners to set the credit against another sum).
- (3) The obligations of the Commissioners and the person concerned are discharged to the extent of any set-off under subsection (2).
- (4) “Credit”, in relation to a person, means—
  - (a) a sum that is payable by the Commissioners to the person under or by virtue of an enactment, or
  - (b) a relevant sum that may be repaid to the person by the Commissioners.
- (5) For the purposes of subsection (4), in relation to a person, “relevant sum” means a sum that was paid in connection with any liability (including any purported or anticipated liability) of that person to make a payment to the Commissioners under or by virtue of an enactment or under a contract settlement.
- (6) “Debit”, in relation to a person, means a sum that is payable by the person to the Commissioners under or by virtue of an enactment or under a contract settlement.

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**Changes to legislation:** Finance Act 2008, Section 130 is up to date with all changes known to be in force on or before 30 July 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

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(7) In this section references to sums paid, repaid or payable by or to a person (however expressed) include sums that have been or are to be credited by or to a person.

(8) This section has effect without prejudice to any other power of the Commissioners to set off amounts.

<sup>F2</sup>(9) .....

<sup>F3</sup>(10) .....

**Textual Amendments**

**F1** Words in [s. 130 heading](#) omitted (15.9.2016) by virtue of [Finance Act 2016 \(c. 24\)](#), [s. 178\(3\)\(b\)](#)

**F2** [S. 130\(9\)](#) repealed (retrospective to 6.4.2012) by [Finance Act 2012 \(c. 14\)](#), [s. 50\(3\)\(a\)\(4\)](#)

**F3** [S. 130\(10\)](#) omitted (15.9.2016) by virtue of [Finance Act 2016 \(c. 24\)](#), [s. 178\(3\)\(a\)](#)

**Modifications etc. (not altering text)**

**C1** [S. 130](#) extended to Scotland (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), [s. 178\(1\)](#)

**C2** [S. 130\(6\)](#) modified (with effect in accordance with Sch. 22 paras. 23, 25 of the amending Act) by [1994 c. 23](#), [Sch. 3B para. 16N](#) (as substituted by [Finance Act 2014 \(c. 26\)](#), [Sch. 22 para. 8](#))

**Changes to legislation:**

Finance Act 2008, Section 130 is up to date with all changes known to be in force on or before 30 July 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.

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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\(2\)](#)