

Status: Point in time view as at 19/03/1997.

Changes to legislation: Bankruptcy (Scotland) Act 1985 (repealed), Part I is up to date with all changes known to be in force on or before 28 June 2024.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)

SCHEDULES

SCHEDULE 3

PREFERRED DEBTS

PART I

LIST OF PREFERRED DEBTS

Modifications etc. (not altering text)

C1 Sch. 3 Pt. I applied (7.2.1994) by 1993 c. 48, s. 128, **Sch. 4 para. 4(1)(b)**; S.I. 1994/86, **art. 2**

Debts to Inland Revenue

- 1 (1) Sums due at the relevant date from the debtor on account of deductions of income tax from emoluments paid during the period of twelve months next before that date, being deductions which the debtor was liable to make under section [F1203 of the Income and Corporation Taxes Act 1988] (pay as you earn), less the amount of the repayments of income tax which the debtor was liable to make during that period.
- (2) Sums due at the relevant date from the debtor in respect of such deductions as are required to be made by the debtor for that period under section [F1559 of the Income and Corporation Taxes Act 1988] (sub-contractors in the construction industry).

Textual Amendments

F1 Words substituted by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, Sch. 29 para. 32, **Sch. 30 para. 6(1)**

Debts due to Customs and Excise

- 2 (1) Any value added tax which is referable to the period of six months next before the relevant date.
- [F2(1A) Any insurance premium tax which is referable to the period of six months next before the relevant date.]
- [F3(1B) Any landfill tax which is referable to the period of six months next before the relevant date.]

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- (2) The amount of any car tax which is due at the relevant date from the debtor and which became due within a period of twelve months next before that date.
- (3) Any amount which is due—
- (a) by way of general betting duty [^{F4}, bingo duty or gaming duty] or
 - (b) under section 12(1) of the ^{M1}Betting and Gaming Duties Act 1981 (general betting duty and pool betting duty recoverable from agent collecting stakes),
^{F5}
 - ^{F6}(c)
- from the debtor at the relevant date and which became due within the period of twelve months next before that date.
- [^{F7}(4) The amount of any excise duty on beer which is due at the relevant date from the debtor and which became due within a period of 6 months next before that date.]
- [^{F8}(5) Any amount which is due by way of lottery duty from the debtor at the relevant date and which became due within the period of 12 months next before that date.]
- [^{F9}(6) Any amount which is due by way of air passenger duty from the debtor at the relevant date and which became due within the period of six months next before that date.]

Textual Amendments

- F2** Sch. 3 Pt. I para. 2(1A) inserted (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. III para. 7(4)**
- F3** Sch. 3 Pt. I para. 1(1B) inserted (29.4.1996) by 1996 c. 8, s. 60, **Sch. 6 Pt. III para. 12(3)**
- F4** Words in Sch. 3 Pt. I para. 2(3)(a) substituted (19.3.1997) by 1997 c. 16, ss. 13(2), 15, **Sch. 2 Pt. II para. 6**
- F5** Word in Sch. 3 Pt. I para. 2(3) repealed (19.3.1997 with effect as mentioned in note 1 of Sch. 18) by 1997 c. 16, s. 113(1), **Sch. 18 Pt. II**
- F6** Sch. 3 Pt. I para. 2(3)(c) repealed (19.3.1997 with effect as mentioned in note 1 of Sch. 18) by 1997 c. 16, s. 113(1), **Sch. 18 Pt. II**
- F7** Sch. 3 Pt. I para. 2(4) added (1.6.1993) by Finance Act 1991 (c. 31, SIF 40:1), s. 7(4), **Sch. 2 para. 21**; S.I. 1993/1152, art. 3(2), **Sch. 1 Pt. II**
- F8** Sch. 3 Pt. I para. 2(5) added (1.12.1993) by 1993 c. 34, s. 36(3) (with s. 40(2)(3)); S.I. 1993/2842, **art. 3(1)**
- F9** Sch. 3 Pt. I para. 2(6) added (3.5.1994) by 1994 c. 9, s. 40(2), **Sch. 6 para. 13(2)**

Marginal Citations

- M1** 1981 c. 63.

Social Security contributions

- 3 (1) All sums which on the relevant date are due from the debtor on account of Class 1 or Class 2 contributions under the ^{M2}Social Security Act 1975 or the ^{M3}Social Security (Northern Ireland) Act 1975 and which became due from the debtor in the twelve months next before the relevant date.
- (2) All sums which on the relevant date have been assessed on and are due from the debtor on account of Class 4 contributions under either of the said Acts of 1975, being sums which—
- (a) are due to the Commissioners of Inland Revenue (rather than to the Secretary of State or a Northern Ireland department); and

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(b) are assessed on the debtor up to 5th April next before the relevant date, but not exceeding, in the whole, any one year's assessment.

Marginal Citations

M2 1975 c. 14.
M3 1975 c. 15.

Contributions to occupational pension schemes, etc.

4 Any sum which is owed by the debtor and is a sum to which [^{F10}Schedule 4 to the ^{M4}Pension Schemes Act 1993] (contributions to occupational pension scheme and state scheme premiums) applies.

Textual Amendments

F10 Words in Sch. 3 para. 4 substituted (7.2.1994) by 1993 c. 48, s. 190, Sch. 8 para.17; S.I. 1994/86, art. 2

Marginal Citations

M4 1993 c. 48.

Remuneration of employees, etc.

5 (1) So much of any amount which—
(a) is owed by the debtor to a person who is or has been an employee of the debtor, and
(b) is payable by way of remuneration in respect of the whole or any part of the period of four months next before the relevant date,
as does not exceed the prescribed amount.
(2) An amount owed by way of accrued holiday remuneration, in respect of any period of employment before the relevant date, to a person whose employment by the debtor has been terminated, whether before, on or after that date.
(3) So much of any sum owed in respect of money advanced for the purpose as has been applied for the payment of a debt which, if it had not been paid, would have been a debt falling within sub-paragraph (1) or (2) above.

6 So much of any amount which—
(a) is ordered, whether before or after the relevant date, to be paid by the debtor under the ^{M5}Reserve Forces (Safeguard of Employment) Act 1985; and
(b) is so ordered in respect of a default made by the debtor before that date in the discharge of his obligations under that Act,
as does not exceed such amount as may be prescribed.

Marginal Citations

M5 1985 c. 17.

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[^{F11} Levies on coal and steel production

Textual Amendments

F11 Sch. 3 Pt. I para. 6A inserted by [S.I. 1987/2093, reg. 3\(1\)\(2\)](#)

- 6A Any sums due at the relevant date from the debtor in respect of—
- (a) the levies on the production of coal and steel referred to in Articles 49 and 50 of the E.C.S.C. Treaty, or
 - (b) any surcharge for delay provided for in Article 50(3) of that Treaty and Article 6 of Decision 3/52 of the High Authority of the Coal and Steel Community.]

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