

*Status: Point in time view as at 28/07/2000.*

*Changes to legislation: Bankruptcy (Scotland) Act 1985 (repealed), Cross Heading: Debts due to Customs and Excise is up to date with all changes known to be in force on or before 10 June 2024.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 **S**

#### PREFERRED DEBTS

#### PART I **S**

##### 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 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.
- [<sup>F1</sup>(1A) Any insurance premium tax which is referable to the period of six months next before the relevant date.]
- [<sup>F2</sup>(1B) Any landfill tax which is referable to the period of six months next before the relevant date.]
- [<sup>F3</sup>(1C) Any climate change levy which is referable to the period of six months next before the relevant date.]
- (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 [<sup>F4</sup>, bingo duty or gaming duty] or
  - (b) under section 12(1) of the <sup>M1</sup>Betting and Gaming Duties Act 1981 (general betting duty and pool betting duty recoverable from agent collecting stakes),  
<sup>F5</sup> . . . .
  - <sup>F6</sup>(c) . . . . .
- from the debtor at the relevant date and which became due within the period of twelve months next before that date.
- [<sup>F7</sup>(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.]
- [<sup>F8</sup>(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.]

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[<sup>F9</sup>(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

- F1** Sch. 3 Pt. I para. 2(1A) inserted (3.5.1994) by 1994 c. 9, s. 64, **Sch. 7 Pt. III para. 7(4)**
- F2** Sch. 3 Pt. I para. 1(1B) inserted (29.4.1996) by 1996 c. 8, s. 60, **Sch. 6 Pt. III para. 12(3)**
- F3** Sch. 3 Pt. I para. 2(1C) inserted (28.7.2000) by 2000 c. 17, s. 30, **Sch. 7 para. 2(1)**
- 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.

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