

SCHEDULES

SCHEDULE 3

PREFERRED DEBTS

PART I

LIST OF PREFERRED DEBTS

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.
- (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 or bingo duty, or
 - (b) under section 12(1) of the Betting and Gaming Duties Act 1981 (general betting duty and pool betting duty recoverable from agent collecting stakes), or
 - (c) under section 14 of, or Schedule 2 to, that Act (gaming licence duty),
- from the debtor at the relevant date and which became due within the period of twelve months next before that date.