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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2000,  
Cross Heading: Restriction on powers to provide for set-off. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 6

#### CLIMATE CHANGE LEVY

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

- C1** Sch. 6 modified (coming into force in accordance with art. 1 of the amending S.I.) by [The Climate Change Levy \(Suspension of Recycling Exemption\) Order 2011 \(S.I. 2011/1023\)](#), arts. 1, 2, 3
- C1** Sch. 6 modified (retrospective to 26.3.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 42 para. 1\(1\)](#)

### PART VI

#### CREDITS AND REPAYMENTS

*Restriction on powers to provide for set-off*

- 75 (1) Regulations made under paragraph 73 or 74 shall not require any such amount or amounts as are mentioned in sub-paragraph (1)(b) of that paragraph (“the credit”) to be set against any such amount or amounts as are mentioned in sub-paragraph (1)(a) of that paragraph (“the debit”) in any case where—
- (a) an insolvency procedure has been applied to the person entitled to the credit;
  - (b) the credit became due after that procedure was so applied; and
  - (c) the liability to pay the debit either arose before that procedure was so applied or (having arisen afterwards) relates to, or to matters occurring in the course of, the carrying on of any business at times before the procedure was so applied.
- (2) For the purposes of this paragraph, an insolvency procedure is applied to a person if—
- (a) a bankruptcy order, winding-up order or administration order is made [<sup>F1</sup>or an administrator is appointed] in relation to that person or an award of sequestration is made on that person’s estate;
  - (b) that person is put into administrative receivership;
  - (c) that person passes a resolution for voluntary winding up;
  - (d) any voluntary arrangement approved in accordance with—
    - (i) Part I or VIII of the <sup>M1</sup>Insolvency Act 1986, or
    - (ii) Part II or Chapter II of Part VIII of the <sup>M2</sup>Insolvency (Northern Ireland) Order 1989,comes into force in relation to that person;
  - (e) a deed of arrangement registered in accordance with—
    - <sup>F2</sup>(i) . . . . .

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- (ii) Chapter I of Part VIII of that Order,  
takes effect in relation to that person;
- (f) a person is appointed as the interim receiver of some or all of that person's property under section 286 of the Insolvency Act 1986 or Article 259 of the Insolvency (Northern Ireland) Order 1989;
- (g) a person is appointed as the provisional liquidator in relation to that person under section 135 of that Act or Article 115 of that Order;
- (h) an interim order is made under Part VIII of that Act, or Chapter II of Part VIII of that Order, in relation to that person; or
- (i) that person's estate becomes vested in any other person as that person's trustee under a trust deed (within the meaning of the Bankruptcy (Scotland) Act [F32016]).
- (3) In this paragraph references, in relation to any person, to the application of an insolvency procedure to that person shall not include—
- (a) the making of a bankruptcy order, winding-up order <sup>F4</sup>... or award of sequestration [<sup>F5</sup>or the appointment of an administrator] at a time when any such arrangement or deed as is mentioned in paragraph (d), (e) or (i) of subparagraph (2) is in force in relation to that person;
- (b) the making of a winding-up order at any of the following times, that is to say—
- [<sup>F6</sup>(i) immediately upon the appointment of an administrator in respect of the person ceasing to have effect;]
- (ii) when that person is being wound up voluntarily;
- (iii) when that person is in administrative receivership;
- or
- (c) the making of an administration order in relation to that person at any time when that person is in administrative receivership.
- (4) For the purposes of this paragraph a person shall be regarded as being in administrative receivership throughout any continuous period for which (disregarding any temporary vacancy in the office of receiver) there is an administrative receiver of that person.
- (5) In this paragraph—
- “administration order” means an administration order under [<sup>F7</sup>Schedule B1 to] the <sup>M3</sup>Insolvency Act 1986 or Article 21 of the <sup>M4</sup> Insolvency (Northern Ireland) Order 1989;
- “administrative receiver” means an administrative receiver within the meaning of section 251 of that Act or Article 5(1) of that Order.

#### Textual Amendments

- F1** Words in Sch. 6 para. 75(2)(a) inserted (15.9.2003) by [Enterprise Act 2002 \(Insolvency\) Order 2003 \(S.I. 2003/2096\)](#), art. 1(1), **Sch. para. 32(a)** (with art. 6)
- F2** Sch. 6 para. 75(2)(e)(i) omitted (1.10.2015) by virtue of [Deregulation Act 2015 \(c. 20\)](#), s. 115(7), **Sch. 6 para. 2(14)(a)** (with Sch. 6 para. 3); [S.I. 2015/1732](#), art. 2(e)(i)
- F3** Word in Sch. 6 para. 75(2)(i) substituted (30.11.2016) by [The Bankruptcy \(Scotland\) Act 2016 \(Consequential Provisions and Modifications\) Order 2016 \(S.I. 2016/1034\)](#), art. 1, **Sch. 1 para. 23(a)**

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- F4** Words in Sch. 6 para. 75(3)(a) omitted (15.9.2003) by virtue of Enterprise Act 2002 (Insolvency) Order 2003 (S.I. 2003/2096), art. 1(1), **Sch. para. 32(b)(i)** (with art. 6)
- F5** Words in Sch. 6 para. 75(3)(a) inserted (15.9.2003) by Enterprise Act 2002 (Insolvency) Order 2003 (S.I. 2003/2096), art. 1(1), **Sch. para. 32(b)(ii)** (with art. 6)
- F6** Sch. 6 para. 75(3)(b)(i) substituted (15.9.2003) by Enterprise Act 2002 (Insolvency) Order 2003 (S.I. 2003/2096), art. 1(1), **Sch. para. 32(c)** (with art. 6)
- F7** Words in Sch. 6 para. 75(5) substituted (15.9.2003) by Enterprise Act 2002 (Insolvency) Order 2003 (S.I. 2003/2096), art. 1(1), **Sch. para. 32(d)** (with art. 6)

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**Marginal Citations**

- M1** 1986 c. 45.
- M2** S.I. 1989/2405 (N.I. 19).
- M3** 1986 c. 45.
- M4** S.I. 1989/2405 )N.I. 19.

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