

## SCHEDULES

### SCHEDULE 43

Section 129

#### TAKING CONTROL OF GOODS ETC: CONSEQUENTIAL PROVISION

##### PART 1

##### CONSEQUENTIAL PROVISION: TAKING CONTROL OF GOODS

###### *TMA 1970*

- 1 (1) Section 61 of TMA 1970 (distrainment by collection) is amended as follows.
  - (2) In subsection (1), omit the words from “(a) in England and Wales” to “in Northern Ireland.”.
  - (3) Omit subsection (1A).
  - (4) Insert at the end—

“(7) This section extends only to Northern Ireland.”

###### *Social Security Administration Act 1992 (c. 5)*

- 2 In the Social Security Administration Act 1992, omit section 121A (recovery of contributions etc in England and Wales).

###### *FA 1994*

- 3 (1) FA 1994 is amended as follows.
  - (2) Omit section 10A (breaches of controlled goods agreements).
  - (3) In Schedule 7 (insurance premium tax), omit paragraph 18A (breaches of controlled goods agreements).

###### *VATA 1994*

- 4 In VATA 1994, omit section 67A (breach of controlled goods agreement).

###### *FA 1996*

- 5 In Schedule 5 to FA 1996 (landfill tax), omit paragraph 23A (controlled goods agreements).

###### *FA 1997*

- 6 In section 51 of FA 1997 (enforcement by distress), omit subsection (A1).

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*Status: This is the original version (as it was originally enacted).*

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*FA 2000*

- 7 In Schedule 6 to FA 2000 (climate change levy), omit paragraph 89A (controlled goods agreements).

*FA 2001*

- 8 In Schedule 5 to FA 2001 (aggregates levy: recovery and interest), omit paragraph 14A (controlled goods agreements).

*FA 2003*

- 9 In Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery), omit paragraph 1A (recovery of tax in England and Wales).

*Tribunals, Courts and Enforcement Act 2007 (c. 15)*

- 10 (1) Schedule 12 of the Tribunals, Courts and Enforcement Act 2007 (taking control of goods) is amended as follows.
- (2) Omit paragraph 14(5) (relevant premises where enforcement agent acting under section 121A of Social Security Administration Act 1992).
- (3) In paragraph 19(2) (powers to use reasonable force), for paragraphs (b) to (e) substitute—
- “(b) section 127 of the Finance Act 2008.”

*Other repeals*

- 11 In consequence of the preceding provisions of this Schedule, omit—
- (a) paragraph 8 of Schedule 5 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2),
  - (b) paragraph 6 of Schedule 11 to the Welfare Reform and Pensions Act 1999 (c. 30),
  - (c) section 5(1) of the National Insurance Contributions and Statutory Payments Act 2004 (c. 3), and
  - (d) paragraphs 33, 104(2), 114, 116(2), 119, 123, 126(2), 136, 140 and 147(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15).

**PART 2**

CONSEQUENTIAL PROVISION: SUMMARY WARRANT

*TMA 1970*

- 12 In TMA 1970 omit—
- (a) section 63 (recovery of tax in Scotland), and
  - (b) section 63A (sheriff officer’s fees and outlays).

*Debtors (Scotland) Act 1987 (c. 18)*

- 13 (1) In section 1 (time to pay directions)—

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*Status: This is the original version (as it was originally enacted).*

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- (a) in subsection (5)(d), for “in respect of tax or as if it were tax” substitute “under or by virtue of any enactment or under a contract settlement”,
- (b) in subsection (5)(f), omit sub-paragraphs (i), (iii) and (iv), and
- (c) after subsection (8) insert—

“(8A) In paragraph (d) of subsection (5) above, “contract settlement” means an agreement made in connection with any person’s liability to make a payment to the Commissioners for Her Majesty’s Revenue and Customs under or by virtue of any enactment.”

- (2) In section 5 (time to pay orders)—

- (a) in subsection (4)(d), for “in respect of tax or as if it were tax” substitute “under or by virtue of any enactment or under a contract settlement”,
- (b) in subsection (4)(f), omit sub-paragraphs (i), (iii) and (iv), and
- (c) after subsection (8) insert—

“(8A) In paragraph (d) of subsection (4) above, “contract settlement” means an agreement made in connection with any person’s liability to make a payment to the Commissioners for Her Majesty’s Revenue and Customs under or by virtue of any enactment.”

- (3) In section 106 (interpretation), in the definition of “summary warrant”—

- (a) omit paragraph (cc),
- (b) in paragraph (d), for “any of the enactments” substitute “the enactments (other than the Taxes Management Act 1970)”, and
- (c) after that paragraph insert—

“(e) section 128 of the Finance Act 2008.”

#### *Social Security Administration Act 1992 (c. 5)*

- 14 In the Social Security Administration Act 1992, omit section 121B (recovery of contributions etc in Scotland).

#### *FA 1997*

- 15 In FA 1997, omit section 52 (recovery of relevant tax in Scotland).

#### *FA 2003*

- 16 In Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery), omit paragraph 3 (recovery of tax in Scotland).