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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints 23rd November 2009 as the date on which section 128 of, and Part 2 of Schedule 43 to, the Finance Act 2008 (c. 9) shall have effect.

Section 128 aligns and modernises HMRC's powers to pursue debt in Scotland by allowing an officer to apply for warrant on behalf of the Commissioners for Revenue and Customs for debts arising from any of the taxes, duties etc administered by HMRC. Part 2 of Schedule 43 contains consequential amendments.

Articles 4 and 5 contain transitional provisions and savings which provide (1) that specified warrants granted, actions commenced and applications made before the commencement date shall continue to have effect according to the provisions in place at the time when they were granted, commenced or made and (2) that the amendments to the definition of "summary warrant" in section 106 of the Debtors (Scotland) Act 1987 (c.18) shall not apply to summary warrants granted before the commencement date.

A full impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is included in the impact assessment for the package containing the provisions commenced by this Order and is available at <http://www.hmrc.gov.uk/better-regulation/ia.htm>.