

Changes to legislation: Insolvency Act 1986, Cross Heading: Category 1: Debts due to Inland Revenue is up to date with all changes known to be in force on or before 19 April 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) View outstanding changes

SCHEDULES

SCHEDULE 6

THE CATEGORIES OF PREFERENTIAL DEBTS

Modifications etc. (not altering text)

- C1** Sch. 6 applied (with modifications) (17.2.2009 for certain purposes, otherwise 21.2.2009) by [Banking Act 2009 \(c. 1\)](#), [ss. 103](#), 263(1)(2) (with s. 247); S.I. 2009/296, [arts. 2, 3](#), [Sch. para. 2](#)
- C1** Sch. 6 applied (with modifications) (17.2.2009 for certain purposes, otherwise 21.2.2009) by [Banking Act 2009 \(c. 1\)](#), [ss. 145](#), 263(1)(2) (with s. 247); S.I. 2009/296, [arts. 2, 3](#), [Sch. para. 3](#)
- C1** Sch. 6 applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), [regs. 2, 37](#), [Sch. 1 para. 3](#) (with [reg. 5](#)) (as amended (4.1.2024) by [S.I. 2023/1399](#), [regs. 1\(2\), 4, 11](#))

Category 1: Debts due to Inland Revenue

- 1 ^[F1]Sums due at the relevant date from the debtor on account of deductions of income tax from ^[F2]taxable earnings (as defined by section 10 of the Income Tax (Earnings and Pensions) Act 2003)] paid during the period of 12 months next before that date.

The deductions here referred to are those which the debtor was liable to make under ^[F3]PAYE regulations], less the amount of the repayments of income tax which the debtor was liable to make during that period.]

Textual Amendments

- F1** Sch. 6 para. 1 ceased to have effect (15.9.2003) and repealed (prosp.) by [2002 c. 40](#), [ss. 251\(1\)\(a\)](#), 278, 279, [Sch. 26](#) (with s. 249(6)); S.I. 2003/2093, [art. 2\(1\)](#), [Sch. 1](#) (subject to [arts. 3-8](#) (as amended by [S.I. 2003/2332](#), [art. 2](#)))
- F2** Words in Sch. 6 para. 1 substituted (6.4.2003 with effect as mentioned in s. 723(1)(a)(b)) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [ss. 722, 723](#), [Sch. 6 Pt. 2 para. 154\(a\)](#) (subject to transitional provisions and savings in [Sch. 7](#))
- F3** Words in Sch. 6 para. 1 substituted (6.4.2003 with effect as mentioned in s. 723(1)(a)(b)) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), [ss. 722, 723](#), [Sch. 6 Pt. 2 para. 154\(b\)](#) (subject to transitional provisions and savings in [Sch. 7](#))

- 2 ^[F4]Sums due to the relevant date from the debtor in respect of such deductions as are required to be made by the debtor for that period under section ^[F5]559 of the Income and Corporation Taxes Act 1988] (sub-contractors in the construction industry).]

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Textual Amendments

- F4** Sch. 6 para. 2 ceased to have effect (15.9.2003) and repealed (prosp.) by 2002 c. 40, ss. 251(1)(a), 278, 279, Sch. 26 (with s. 249(6)); S.I. 2003/2093, **art. 2(1)**, Sch. 1 (subject to arts. 3-8 (as amended by S.I. 2003/2332, art. 2))
- F5** Words substituted by Income and Corporation Taxes Act 1988 (c. 1, SIF 63:1), s. 844, Sch. 29 para. 32, **Sch. 30 para. 6(1)**

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act amendment to earlier affecting provision S.I. 1986/1999, art. 3, Sch. 1 Pt. 2 by [S.I. 2017/1119 Sch. 3 para. 1](#)
- Act savings and transitional provisions for amendments by S.I. 2022/1166 by [S.I. 2022/1172 Regulations](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 41HB(2) words substituted by [2018 c. 14 s. 1\(3\)\(b\)](#)