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**Changes to legislation:** Commissioners for Revenue and Customs Act 2005, Paragraph 34 is up to date with all changes known to be in force on or before 27 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](#)

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## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS, &c.

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

- 34 In section 5(4)(d) (cases where time to pay orders not competent) for “the Inland Revenue” substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.

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#### **Commencement Information**

- II** [Sch. 4 para. 34](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

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

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

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)