
Changes to legislation: Finance Act 2008, SCHEDULE 44 is up to date with all changes known to be in force on or before 24 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 44

Section 138

CERTIFICATES OF DEBT: CONSEQUENTIAL PROVISION

TMA 1970

- 1 In section 70 of TMA 1970 (evidence), omit subsections (1) and (2).

OTA 1975

- 2 In the table in paragraph 2(1) of Schedule 2 to OTA 1975 (management and collection of petroleum revenue tax), omit the entries in respect of section 70(1) and (2) of TMA 1970.

IHTA 1984

- 3 In section 254 of IHTA 1984 (evidence), omit subsection (2).

Social Security Administration Act 1992 (c. 5)

- 4 In section 118 of the Social Security Administration Act 1992 (evidence of non-payment), omit subsections (1), (3) and (7).

FA 1994

- 5 In Schedule 7 to FA 1994 (insurance premium tax), in paragraph 29(1) (evidence by certificate)—
- (a) in paragraph (a), after “Act,” insert “ or ”, and
 - (b) omit paragraph (c) (and the “or” before it).

VATA 1994

- 6 In Schedule 11 to VATA 1994 (administration, collection and enforcement of VAT), in paragraph 14(1) (evidence by certificate), omit paragraph (d) (and the “or” before it).

FA 1996

- 7 In Schedule 5 to FA 1996 (landfill tax), in paragraph 37(1) (evidence by certificate)
- (a) in paragraph (a), after “Act,” insert “ or ”, and
 - (b) omit paragraph (c) (and the “or” before it).

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FA 2000

- 8 In Schedule 6 to FA 2000 (climate change levy), in paragraph 135(1) (evidence by certificate)—
- (a) in paragraph (a), after “levy,” insert “ or ”, and
 - (b) omit paragraphs (c) and (d).

FA 2001

- 9 In Schedule 7 to FA 2001 (aggregates levy: information and evidence etc), in paragraph 12(1)—
- (a) in paragraph (a), after “registered,” insert “ or ”, and
 - (b) omit paragraphs (c) and (d).

FA 2003

- 10 In Schedule 12 to FA 2003 (stamp duty land tax: collection and recovery of tax), omit paragraph 7 (evidence of unpaid debt) and the heading before it.

Other repeals

- 11 In consequence of the preceding provisions of this Schedule, omit—
- (a) paragraph 21 of Schedule 19 to FA 1994,
 - (b) section 62(1) of the Social Security Act 1998 (c. 14),
 - (c) paragraph 32 of Schedule 19 to FA 1998,
 - (d) paragraph 7(2) and (6) of Schedule 5 to the Social Security (Transfer of Functions, etc.) Act 1999 (c. 2),
 - (e) section 89(3) of FA 2001, and
 - (f) paragraph 135(2) of Schedule 6 to ITEPA 2003.

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)