
Changes to legislation: Tribunals, Courts and Enforcement Act 2007, Cross Heading: Taxes Management Act 1970 (c. 9) is up to date with all changes known to be in force on or before 14 May 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 13

TAKING CONTROL OF GOODS: AMENDMENTS

Taxes Management Act 1970 (c. 9)

32 The Taxes Management Act 1970 is amended as follows.

Commencement Information

I1 Sch. 13 para. 32 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

^{F1}33

Textual Amendments

F1 Sch. 13 para. 33 omitted (5.4.2014) by virtue of Finance Act 2008 (c. 9), s. 129(4), Sch. 43 para. 11(d); S.I. 2014/906, art. 3

Commencement Information

I2 Sch. 13 para. 33 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

34 In section 62 (priority of claim for tax) at the end insert—
“(4) This section does not extend to England and Wales.”

Commencement Information

I3 Sch. 13 para. 34 in force at 6.4.2014 by S.I. 2014/768, art. 2(1)(b)

Changes to legislation:

Tribunals, Courts and Enforcement Act 2007, Cross Heading: Taxes Management Act 1970 (c. 9) is up to date with all changes known to be in force on or before 14 May 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.

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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. 13(8)(bza) inserted by [2022 c. 36 s. 23\(2\)](#)
- s. 13(8)(bzb) inserted by [2022 c. 36 s. 24\(9\)](#)
- s. 16(3)(a) word inserted by [2015 c. 2 s. 85\(3\)\(a\)](#)
- s. 16(3)(b) and word inserted by [2015 c. 2 s. 85\(3\)\(b\)](#)
- s. 16(3A)(3B) inserted by [2015 c. 2 s. 85\(4\)](#)
- s. 22(6) inserted by [2022 c. 35 Sch. 4 para. 4\(2\)](#)
- s. 23(8) inserted by [2022 c. 35 Sch. 4 para. 4\(3\)](#)
- s. 25A inserted by [2022 c. 36 s. 80\(1\)](#)
- s. 29(3A) inserted by [2022 c. 36 s. 81\(6\)](#)
- Sch. 5 para. 11A and cross-heading inserted by [2022 c. 36 s. 80\(2\)](#)
- Sch. 7 para. 6(1)(e) words substituted by [2013 c. 22 Sch. 14 para. 13\(2\)](#) (Sch. 7 was already repealed when this amendment came into force)
- Sch. 7 para. 6(4)(b) words substituted by [2013 c. 22 Sch. 14 para. 13\(2\)](#) (Sch. 7 was already repealed when this amendment came into force)