
81 Extension of provisions about set-off to Scotland

- (1) Sections 130 and 131 of FA 2008 (which deal with the availability of set-off in England and Wales and Northern Ireland) extend also to Scotland.
- (2) Accordingly, those sections are amended as follows.
- (3) In section 130 –
 - (a) omit subsection (10), and
 - (b) in the heading omit “: England and Wales and Northern Ireland”.
- (4) In section 131 –
 - (a) in subsection (5), in paragraph (a), after “winding up order” insert “or award of sequestration”,
 - (b) in that subsection, omit the “or” at the end of paragraph (d) and after paragraph (e) insert “, or
 - (f) that person’s estate becomes vested in any other person as that person’s trustee under a trust deed (within the meaning of the Bankruptcy (Scotland) Act 1985).”, and
 - (c) omit subsection (9).