**Finance Act, 2008**

**Section 137 - County court proceedings**

1) In section 25 of CRCA 2005 (conduct of civil proceedings)- (a) after subsection (1) insert- "(1A) An officer of Revenue and Customs or a person authorised by the Commissioners may conduct county court proceedings for the recovery of an amount payable to the Commissioners under or by virtue of an enactment or under a contract settlement.", and (b) after subsection (5) insert- "(6) In this section "contract settlement" means an agreement made in connection with any person's liability to make a payment to the Commissioners under or by virtue of an enactment." (2) In section 66 of TMA 1970 (county court proceedings)- (a) in subsection (1), omit "commenced in the name of a collector", and (b) omit subsection (2). (3) Accordingly, in FA 1984, omit section 57(2). (4) In section 244 of IHTA 1984 (right to address court), omit "county court or". (5) In paragraph 3 of Schedule 4 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (recovery of contributions where income tax recovery provisions not applicable)- (a) in sub-paragraph (1), omit "commenced in the name of an authorised officer", and (b) omit sub-paragraph (2). (6) In paragraph 5 of Schedule 12 to FA 2003 (stamp duty land tax)- (a) in sub-paragraph (1), omit "brought in the name of the collector", and (b) omit sub-paragraph (2). (7) Nothing in subsections (2) to (6) affects proceedings commenced or brought in the name of a collector or authorised officer before this Act is passed.