



# Exchequer Court (Scotland) Act 1707

1707 CHAPTER 53 6 Ann

X1

F1

An Act for settling and establishing a Court of Exchequer in Scotland.

Recital of 6 Ann. c. 11. Art. 19. 1706 c. 11

Whereas in and by the Nineteenth Article in the<sup>M1</sup> Union with Scotland Act 1706 it is amongst other Things provided That there should be a Court of Exchequer in Scotland after the said Union for deciding Questions concerning the Revenues of Customs and Excise there having the same Power and Authority in such Cases as the Court of Exchequer has in England and that the said Court of Exchequer in Scotland have Power of passing Signatures Gifts Tutories and in other Things as the Court of Exchequer in Scotland then had and that the Court of Exchequer that then was in Scotland should remain until a new Court of Exchequer be settled by the Parliament of Great Britain in Scotland after the Union which Union took effect upon the First Day of May in the Sixth Year of Her now Majesties Reign One thousand seven hundred and seven and thereby the said Two Kingdoms of England<sup>X2</sup> and Scotland] became united into One Kingdom by the Name of Great Britain To the Intent therefore that there may be a Court of Exchequer settled and established in Scotland pursuant to the Purport and Meaning of the said recited Act and of the Nineteenth Article therein contained.

## Editorial Information

- X1 This Act is Chap. XXVI 6 Ann. in the Common printed Editions
- X2 Interlined on the Roll.

## Textual Amendments

- F1 Act repealed in relation to revenues of Customs and Excise in Scotland by the Act 2 & 3 Will. 4 c. 10, s. 1

## Modifications etc. (not altering text)

- C1 Short title given by [Short Titles Act 1896 \(c. 14\)](#)
- C2 Jurisdiction of Court of Exchequer in Scotland now exercisable by Court of Session: [Exchequer Court \(Scotland\) Act 1856 \(c. 56\), s. 1](#)

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Exchequer Court (Scotland) Act 1707. (See end of Document for details)*

**Marginal Citations**

M1 1706 c. 11.

**[I.] The Court of Exchequer in Scotland erected; to continue forever.**

From and after the First Day of May One thousand seven Hundred and eight a Court of Exchequer to be called and known by the Name of the The Court of Exchequer in Scotland shall be and by Authority of this Act is hereby erected constituted and established in and for Scotland and that the said Court of Exchequer shall be and is hereby enacted to be a Court of Record Revenue and Judicature for and within Scotland and to have Continuance for ever and to be held within the City of Edinburgh at such Place or Places where the former Exchequer of Scotland before the said Union was usually held or at such other Place or Places in Scotland as by Authority from the Queens Majesty Her Heirs or Successors and in default thereof by the Judges of the said Court of Exchequer for the Time being shall from time to time be directed limited or appointed

**II-VI** ..... F2

**Textual Amendments**

F2 Ss. 2-6, 8-10, 14-32 repealed by [Statute Law Revision Act 1948 \(c. 62\)](#), [Sch. 1](#)

**VII Public Revenues. Honours, &c. belonging to the Crown by Attainder, &c. Penalties due by Force of any Statute. Informations, &c. to be within the Jurisdiction of the said Court.**

And all and every the Revenues and Duties of Customes and Excise and all and every other the Revenues Debts Duties and Profits of what Nature or Kind soever any Ways appertaining or which hereafter shall appertain to the Queens Majesty Her Heirs or Successors within Scotland either as Queen of Great Britain or as Prince and Steward of Scotland and all Honors Castles Mannors Lands Tenements and Hereditaments in Scotland which now do or hereafter shall appertain to the Queen's Majesty Her Heirs or Successors by force or virtue of any Attainder Outlawry Seizure for any Crime or Cause of Forfeiture Debt or Duty or upon any Extent Commission or otherwise or by force and virtue of the Royal Prerogative or by any other Right or Title whatsoever and all and every the Rents Issues and Profits thereof or of any of them and also all and every the Goods Chattels Debts Credits Rights Titles and Personal Estates within Scotland any Ways accruing or belonging or which hereafter shall belong to the Queens Majesty Her Heirs and Successors by force or virtue of the Royal Prerogative or of any Attainder Outlawry Extent Inquisition Debt Duty or Forfeiture or by any other Right Title Ways or Means whatsoever and all the Remedies and Means for the recovering the same or the possession thereof and all Accounts relating thereto and also all and every Forfeitures and Penalties which have been incurred or shall or may incur or become any Ways due and payable in Scotland by force or virtue of any Law or Statute touching or relating to the Customs or Excise or by force or virtue of any Penal or other Laws or Statutes whatsoever and also all Fines Issues Forfeitures or Penalties of what Nature or Kind soever happening arising or accruing to the Queens Majesty Her Heirs or Succesors within Scotland and all Informations Actions Suits

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or Demands and also all Obligations Recognizances Specialties and other Securities touching or concerning the before mentioned Matters and Things and all Prosecutions Remedies and Accounts for or concerning the same or other the Premises shall be within the Jurisdiction and Authority of the said Court of Exchequer in Scotland and hereby are annexed to the said Court

**Modifications etc. (not altering text)**

- C3** Functions of the Treasury under s. 7 now exercisable by Secretary of State: [S.I. 1974/1274](#) art. 2(4), Sch.

**VIII-** ..... F3  
**X**

**Textual Amendments**

- F3** Ss. 2–6, 8–10, 14–32 repealed by [Statute Law Revision Act 1948 \(c. 62\)](#), [Sch. 1](#)

**XI Power of Barons to take Recognizances, &c. to have force. according to Stat. 33 H. VIII. c. 39. 1541 c. 39 Suits upon such Recognizances, &c. to have Preference in the Court of Exchequer, according to the said Stat. 33 H. VIII. c. 39.**

And the said Barons of the Court of Exchequer in Scotland or any one or more of them either in Court or out of Court shall have full Power and Authority to take all Manner of Recognizances and Securities for Debts and that all Obligations Recognizances Specialties and other Securities for any the Revenues Rents Debts Duties Accounts Profits or other Things accruing or which shall or may become due or accrue to the Queen’s Majesty Her Heirs or Successors within Scotland or which shall in any wise concern or relate thereto or any the Officers Ministers or Accountants thereof or for the same or which shall be taken in or by the Order of the said Court of Exchequer in Scotland or upon any other Account for the Use or Benefit of the Crown or for securing any the Revenues Debts or Duties of the Crown shall be taken in the Name of the Queen’s Majesty Her Heirs and Successors and to be paid to the Queens Majesty Her Heirs and Successors with other proper Words and with and under such Conditions as shall be suitable to the Matter for which they shall be taken and shall have the full Force and Effect of any Obligations Recognizances and Specialties which have been or may be taken or acknowledged in the Court of Exchequer in England according to the Purport true Intent and Meaning of the <sup>M2</sup>Crown Debts Act 1541 or any other Law or Statute or any Practice Custome or Usage in the Court of Exchequer in England or by virtue of the Royal Prerogative and that all Suits and Prosecutions upon any the said Obligations Recognizances and Specialties or for any Revenues Debts or Duties any Ways due or payable to the Queens Majesty Her Heirs and Successors within Scotland shall be in the said Court of Exchequer in Scotland and Her Majesty Her Heirs and Successors shall be preferred and have Preference in all Suits and Proceedings in the said Court of Exchequer in Scotland according to the <sup>M3</sup>Crown Debts Act 1541 and according to the Usage Course and Practice of the Court of Exchequer in England and shall have and enjoy such and the same Prerogatives as well in and about Pleadings and in all other Matters and Things as by any the Laws in England or Course of Exchequer in England have been are or ought to be allowed and as well the Bodies as the Lands and Tenements Debts Credits and Specialties Goods Chattels and Personal Estate of

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all Debtors or Accountants to the Crown or their Debtors in Scotland shall be subject and liable and shall and may be made subject and liable by Extent Inquisition and Seizures or by any other Process Ways or Means to the Payment of such Debts Duties or Revenues to the Crown and in such and the same Manner and Form to all Intents and Purposes as hath been or is used in the Court of Exchequer in England in like Cases.

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**Modifications etc. (not altering text)**

- C4** Jurisdiction of Court of Exchequer in England now exercisable by the High Court of Justice: [Supreme Court of Judicature \(Consolidation\) Act 1925 \(c. 49\), s. 18 \(2\)](#)

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**Marginal Citations**

- M2** 1541 c. 39.  
**M3** 1541 c. 39.

**XII Real Estates subject to Debts due to the Crown in Scotland only according to the Law of Scotland.**

Provided nevertheless That no Debt or Duty from any the Debtors or Accountants to the Crown in Scotland shall affect or subject any Real Estate in Scotland of any such Debtors or Accountants to the Payment or Satisfaction of any such Debt or Duty further or otherwise or in any other Manner or Form than such Real Estate may or ought to be subject and liable thereto by the Laws of Scotland and that the Laws of Scotland shall in all such Cases and for all such Purposes hold place and be observed Any thing in this Act contained to the contrary notwithstanding

**XIII The said Court and Barons to execute all Powers, &c. relating to the said Revenues, &c. as by the said Stat. 33 H. VIII. c. 39. and any other Statute in force in England, or the Course of the Court. 1541 c. 39 Proviso as to Liability of Real Estates to Crown Debts. Course as to Costs.**

And for all the Purposes in this Act mentioned the said Court of Exchequer in Scotland and the Barons and other Officers thereof and therein shall have Exercise and put in Execution within Scotland all and every the Powers Authorities and Jurisdictions as to all Matters and Things whatsoever arising or happening or which have or shall arise and happen within Scotland touching or concerning any the aforesaid Revenues or Duties of Customs and Excise and other Revenues Debts or Duties Obligations Securities Judgments or Specialties or the Recovery of the same or of any other the Premises which the Court of Exchequer in England or the Barons or Officers thereof by virtue of the <sup>M4</sup>Crown Debts Act 1541 or of any other Statute made and in force in England or by the Constitution Course or Practice used in the Court of Exchequer in England have or ought to have performed or put in Execution in England as fully and amply to all Intents and Purposes as if the same Powers Authorities and Jurisdiction were in this Act particularly expressed and thereby enacted yet so nevertheless that nothing be done to make the Real Estate in Scotland of any Debtor or Accountant to the Crown there subject or liable to the Payment of any Debts or Duties to the Crown farther or otherwise than they may or ought to be by the Laws of Scotland according to the Purport of the Proviso last herein before mentioned And the Barons of the said Court of Exchequer in Scotland shall and may act and do in respect to any the Parties in Law or Equity to any Action Information Suit or Prosecution in the said Court of Exchequer in Scotland in such Cases Sort and Manner as by any the Laws or Statutes in

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England or the Use and Practice of the Court of Exchequer there touching the awarding of Costs and issuing Process and Execution for the same hath or have used to be done

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**Modifications etc. (not altering text)**

**C5** Jurisdiction of Court of Exchequer in England now exercisable by the High Court of Justice: [Supreme Court of Judicature \(Consolidation\) Act 1925 \(c. 49\)](#), **s. 18 (2)**

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**Marginal Citations**

**M4** 1541 c. 39.

**XIV**– ..... **F4**  
**XXXII**

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**Textual Amendments**

**F4** Ss. 2–6, 8–10, 14–32 repealed by [Statute Law Revision Act 1948 \(c. 62\)](#), **Sch. 1**

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