



# Community Charge Debt (Scotland) Act 2015

2015 asp 3

## 1 Debt extinguished

- (1) On 1 February 2015, all—
  - (a) community charge liabilities, and
  - (b) associated liabilities,are extinguished.
- (2) Accordingly, on that day—
  - (a) summary warrants, and
  - (b) decrees,become unenforceable in so far as they relate to liabilities extinguished by subsection (1).

## 2 Interpretation

- (1) The following definitions apply for the purposes of section 1.
- (2) A community charge liability is a liability to pay any—
  - (a) charge imposed under section 7 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (“the 1987 Act”),
  - (b) charge imposed under paragraph 6 of Schedule 5 to that Act.
- (3) An associated liability is a liability to pay any—
  - (a) civil penalty imposed under section 17 of the 1987 Act (including one imposed by virtue of section 18A of that Act),
  - (b) sum by way of interest arising under section 18(3)(a) of that Act,
  - (c) surcharge arising under section 18(3)(b) of that Act,
  - (d) surcharge arising under paragraph 7(2) of Schedule 2 to that Act,
  - (e) expense which—
    - (i) was incurred in the course of, or in relation to, the execution of a summary warrant or decree that section 1(2) makes wholly unenforceable, and

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*Changes to legislation: There are currently no known outstanding effects for the Community Charge Debt (Scotland) Act 2015. (See end of Document for details)*

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(ii) an enactment makes chargeable against the person who was the debtor under the summary warrant or decree.

(4) For the avoidance of doubt, a reference in subsection (3) to a provision of the 1987 Act includes the provision as it applies by virtue of paragraph 11 of Schedule 5 to that Act.

### **3 Commencement**

This Act comes into force on the day after Royal Assent.

### **4 Short title**

The short title of this Act is the Community Charge Debt (Scotland) Act 2015.

**Changes to legislation:**

There are currently no known outstanding effects for the Community Charge Debt (Scotland) Act 2015.