



Prescription (Scotland) Act 2018

2018 asp 15

5-year negative prescription

PROSPECTIVE

3 Statutory obligations **S**

(1) Schedule 1 (obligations affected by prescriptive periods of five years under section 6) of the 1973 Act is amended as follows.

(2) In paragraph 1—

(a) the following sub-paragraphs are repealed—

- (i) sub-paragraphs (aa) (both),
- (ii) sub-paragraphs (aca) to (ae), and
- (iii) sub-paragraph (dd),

(b) after sub-paragraph (g) insert—

“(h) to any obligation to make a payment arising under an enactment (whenever passed or made), not being an obligation falling within any other provision of this paragraph.”.

(3) In paragraph 2—

(a) for sub-paragraph (e) substitute—

“(e) except as provided in paragraph 1(a), (ab), (ac) and (h) of this Schedule, to any obligation relating to land (including an obligation to recognise a servitude);

(ea) to any obligation of the Keeper of the Registers of Scotland to pay compensation by virtue of section 77 or 94 of the Land Registration etc. (Scotland) Act 2012;”,

(b) after sub-paragraph (f) insert—

“(fa) to any obligation to pay taxes or duties that are recoverable by the Crown, or to pay any penalty, interest or other sum that is recoverable as if it were an amount of such taxes or duties;

(fb) to any obligation to pay a sum recoverable under—

Status: This version of this provision is prospective.

Changes to legislation: Prescription (Scotland) Act 2018, Section 3 is up to date with all changes known to be in force on or before 19 September 2023. 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](#)

- (i) Part 3 (overpayments and adjustments of benefit) of the Social Security Administration Act 1992;
 - (ii) section 127(c) (recovery of income support in certain circumstances) of the Social Security Contributions and Benefits Act 1992; or
 - (iii) Part 1 (tax credits) of the Tax Credits Act 2002;
- (fc) to any obligation to pay child support maintenance under the Child Support Act 1991;
- (fd) to any obligation to pay—
 - (i) council tax under Part 2 of the Local Government Finance Act 1992;
 - (ii) non-domestic rates levied under section 7B(2) of the Local Government (Scotland) Act 1975; or
 - (iii) any surcharge, fees, expenses or other sum recoverable in connection with the enforcement of an obligation to pay such council tax or rates;”.

Status:

This version of this provision is prospective.

Changes to legislation:

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Changes and effects yet to be applied to :

- s. 3 coming into force by [S.S.I. 2022/78 reg. 2\(1\)](#)