Debtors (Scotland) Act 1987

1987 CHAPTER 18

PART IV

RECOVERY OF RATES AND TAXES ETC.

74 Recovery of rates and taxes etc.

(1) The enactments mentioned in Schedule 4 to this Act shall have effect subject to the amendments specified therein.

(2) [F1] . . . . . .

(3) No person shall be imprisoned for failure to pay rates or any tax.

(4) Section 248 of the [M1]Local Government (Scotland) Act 1947 (priority of claims for rates over other claims) is hereby repealed.

(5) The following provisions of the [M2]Exchequer Court (Scotland) Act 1856 are hereby repealed—

(a) in section 28 (extracts of exchequer decrees), the words from "except that" to the end;

(b) sections 29 to 34 (special modes of diligence for the enforcement of Crown debts);

(c) section 36 (effects of deceased Crown debtor may be attached by arrestment or poinding);

(d) section 42 (preference of Crown over other creditors).

Textual Amendments

F1 S. 74(2) repealed (30.12.2002) by Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17), **s. 58(2)(b)** (with ss. 59, 63)

Marginal Citations

M1 1947 c. 43.

Changes to legislation: *Debtors (Scotland) Act 1987, Section 74 is up to date with all changes known to be in force on or before 18 August 2024. 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*

M2 1856 c. 56.

Changes to legislation:
Debtors (Scotland) Act 1987, Section 74 is up to date with all changes known to be in force on or before 18 August 2024. 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.
View outstanding changes

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2018/1125 reg. 8 (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 8(1)(d)(e) substituted for s. 8(1)(d) by 2007 asp 3 Sch. 5 para. 16(7)(a)(v)
- s. 15F(3)(d) and word inserted by 2024 asp 9 s. 17(2)(a)(ii)
- s. 15F(8) inserted by 2024 asp 9 s. 17(2)(b)
- s. 15K(5A)(5B) inserted by 2024 asp 9 s. 17(3)(a)
- s. 70(3)-(3D) substituted for s. 70(3) by 2024 asp 9 s. 16(2)(a)
- s. 70A(1A)(2) substituted for s. 70A(2) by 2024 asp 9 s. 16(3)(b)
- s. 70A(5A) inserted by 2024 asp 9 s. 16(3)(f)
- s. 70A(7) inserted by 2024 asp 9 s. 16(3)(h)
- s. 70B(A1) inserted by 2024 asp 9 s. 16(4)(a)
- s. 70B(1)(b)(i)(ii) and words substituted for words by 2024 asp 9 s. 16(4)(b)
- s. 70B(4) inserted by 2024 asp 9 s. 16(4)(e)
- s. 73G(4)(c) inserted by 2024 asp 9 s. 14(3)(b)
- s. 73H(5) inserted by 2024 asp 9 s. 14(4)(b)
- s. 73U inserted by 2024 asp 9 s. 15(5)
- s. 73CA inserted by 2024 asp 9 s. 14(2)