
Changes to legislation: Debtors (Scotland) Act 1987, Paragraph 21 is up to date with all changes known to be in force on or before 24 April 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

SCHEDULES

SCHEDULE 6

MINOR AND CONSEQUENTIAL AMENDMENTS

The Customs and Excise Management Act 1979 (c. 2)

21 In section 117 (execution and diligence against revenue traders), for subsection (9) there shall be substituted the following subsections—

“(9) This section shall apply to Scotland subject to the following modifications—

- (a) in subsection (3) for the words from “issue” to the end there shall be substituted the words “granting of a warrant for the recovery of a sum owing by the revenue trader, those goods shall not be liable to be taken in execution under this section.”;
- (b) in subsection (4) for the word “seized” in both places where it occurs there shall be substituted the words “taken in execution”;
- (c) subsection (10) below shall apply in place of subsection (5);
- (d) in subsection (6) for the word “distrained” in both places where it occurs there shall be substituted the words “taken into possession”;
- (e) in subsection (7) for the words “of the distress and sale” there shall be substituted the words “incurred in the taking into possession and sale of the things under that subsection”;
- (f) in subsection (7A) for the words “distress is levied” there shall be substituted the words “things are taken into possession” and for the word “distress” where second occurring there shall be substituted the words “taking into possession”.

(10) The sheriff, on an application by the proper officer accompanied by a certificate by him that relevant excise duty payable by a revenue trader remains unpaid after the time within which it is payable, may grant a warrant authorising a sheriff officer—

- (a) to take into possession, by force if necessary, anything liable to be taken in execution under this section and for that purpose to open shut and lockfast places; and
- (b) to sell anything so taken into possession by public auction after giving 6 days notice of the sale.”.

Changes to legislation:

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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\(7\)\(a\)\(v\)](#)