



Community Charge Debt (Scotland) Act 2015

2015 asp 3

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
 - (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.