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**Changes to legislation:** Bankruptcy (Scotland) Act 2016, Cross Heading: Exemptions from stamp or other duties for conveyances, deeds etc. relating to sequestrated estates is up to date with all changes known to be in force on or before 28 December 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](#)

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SCHEDULE 7  
RE-ENACTMENT OF SECTIONS 10 AND 189  
OF THE BANKRUPTCY (SCOTLAND) ACT 1913

*Exemptions from stamp or other duties for  
conveyances, deeds etc. relating to sequestrated estates*

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Any—

- (a) conveyance, assignation, instrument, discharge, writing or deed relating solely to the estate of a debtor which has been or may be sequestrated, under either this or any former Act, being estate which after the execution of the document in question is and remains the property of the debtor, for the benefit of the debtor's creditors, or of the trustee in the sequestration,
- (b) discharge to the debtor,
- (c) deed, assignation, instrument, or writing for reinvesting the debtor in the estate,
- (d) article of roup or sale, or submission,
- (e) other instrument or writing whatsoever relating solely to the estate of the debtor, and
- (f) other deed or writing forming part of the proceedings ordered under such sequestration,

is exempt from all stamp duties or other Government duty.

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**Commencement Information**

**II**    [Sch. 7 para. 2](#) in force at 30.11.2016 by [S.S.I. 2016/294](#), [reg. 2](#)

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

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

- s. 78(2)(a) words in s. 78(2) renumbered as s. 78(2)(a) by [2019 asp 4 s. 7\(2\)\(a\)](#)
- s. 78(2)(b) and word inserted by [2019 asp 4 s. 7\(2\)\(b\)](#)