



Community Charge Debt (Scotland) Act 2015

2015 asp 3

1 Debt extinguished **S**

- (1) On 1 February 2015, all—
 - (a) community charge liabilities, and
 - (b) associated liabilities,are extinguished.
- (2) Accordingly, on that day—
 - (a) summary warrants, and
 - (b) decrees,become unenforceable in so far as they relate to liabilities extinguished by subsection (1).

2 Interpretation **S**

- (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

Changes to legislation: There are currently no known outstanding effects for the Community Charge Debt (Scotland) Act 2015. (See end of Document for details)

(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.

3 **Commencement** **S**

This Act comes into force on the day after Royal Assent.

4 **Short title** **S**

The short title of this Act is the Community Charge Debt (Scotland) Act 2015.

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