
Changes to legislation: *There are currently no known outstanding effects for the Debt Arrangement and Attachment (Scotland) Act 2002, Paragraph 26. (See end of Document for details)*

SCHEDULE 3
MINOR AND CONSEQUENTIAL AMENDMENTS AND REPEALS

PART 1

ACTS

Finance Act 1997 (c.16)

- 26 In section 52 of the Finance Act 1997—
- (a) in subsection (2) (diligences which can be used to recover certain taxes), for paragraph (a) there is substituted—
 - “(a) an attachment”;
 - and
 - (b) in subsection (3) (sheriff officer’s fees and outlays), for the words from “paragraphs” to “sale” there is substituted “ section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment) ”.

Changes to legislation:

There are currently no known outstanding effects for the Debt Arrangement and Attachment (Scotland) Act 2002, Paragraph 26.