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STATUTORY INSTRUMENTS

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**1995 No. 1876 (S.123)**

**SHERIFF COURT, SCOTLAND**

**Act of Sederunt (Proceedings in the Sheriff Court under  
the Debtors (Scotland) Act 1987) (Amendment) 1995**

*Made* - - - - *14th July 1995*  
*Coming into force* - - *7th August 1995*

The Lords of Council and Session, under and by virtue of the powers conferred on them by section 32 of the Sheriff Courts (Scotland) Act 1971(1) and paragraph 7(8) of Schedule 7 to the Finance Act 1994(2) and of all other powers enabling them in that behalf, having approved, with modifications, draft rules submitted to them by the Sheriff Court Rules Council in accordance with section 34 of the said Act of 1971, do hereby enact and declare:

**Citation and commencement**

1.—(1) This Act of Sederunt may be cited as the Act of Sederunt (Proceedings in the Sheriff Court under the Debtors (Scotland) Act 1987) (Amendment) 1995 and shall come into force on 7th August 1995.

(2) This Act of Sederunt shall be inserted in the Books of Sederunt.

**Amendment of the Act of Sederunt (Proceedings in the Sheriff Court under the Debtors (Scotland) Act 1987) 1988**

2.—(1) The Act of Sederunt (Proceedings in the Sheriff Court under the Debtors (Scotland) Act 1987) 1988(3) shall be amended in accordance with the following sub-paragraphs.

(2) In rule 68(3)—

(a) after sub-paragraph (b) omit the word “or”; and

(b) after sub-paragraph (c) insert the following:—

“; or

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(1) 1971 c. 58; section 32 was amended by the Law Reform (Miscellaneous Provisions) (Scotland) Act 1985 (c. 73), Schedule 2, paragraph 12 and by the Civil Evidence (Scotland) Act 1988 (c. 32), section 2(4).  
(2) 1994 c. 9; paragraph 7(8) of Schedule 7 was substituted by the Finance Act 1995 (c. 4), Schedule 5, paragraph 9.  
(3) S.I.1988/2013, amended by S.I. 1991/1920, 1992/2964 and 1994/3086.

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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- (d) insurance premium tax in accordance with paragraph 7(8) of Schedule 7 to the Finance Act 1994 as read with regulation 43 of the Insurance Premium Tax Regulations 1994<sup>(4)</sup>.”.
- (3) Rule 68(4) shall be omitted.
- (4) In form 63<sup>(5)</sup> after item 3 insert the following:—
  - “4. Insurance premium tax under regulation 43 of the Insurance Premium Tax Regulations 1994.”.
- (5) Form 63A<sup>(6)</sup> shall be omitted.

Edinburgh,  
14th July 1995

*Hope of Craighead*  
Lord President, IPD

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<sup>(4)</sup> S.I. 1994/1774.

<sup>(5)</sup> Substituted by S.I. 1991/1920.

<sup>(6)</sup> Inserted by S.I. 1994/3086.

## **EXPLANATORY NOTE**

*(This note is not part of the Act of Sederunt)*

This Act of Sederunt amends the Act of Sederunt (Proceedings in the Sheriff Court under the Debtors (Scotland) Act 1987) 1988 in relation to recovery of insurance premium tax by summary warrant procedure.

The amendment provides for diligence by way of earnings arrestment and arrestment and action of furthcoming and sale, as well as poinding and sale.