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SCOTTISH STATUTORY INSTRUMENTS

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**2002 No. 560**

**COURT OF SESSION  
SHERIFF COURT**

**Act of Sederunt (Debt Arrangement and  
Attachment (Scotland) Act 2002) 2002**

*Made* - - - - *19th December 2002*

*Coming into force* - - *30th December 2002*

The Lords of Council and Session, under and by virtue of the powers conferred by section 247(2) of the Local Government (Scotland) Act 1947(1), section 63(1) of the Taxes Management Act 1970(2), section 32 of the Sheriff Courts (Scotland) Act 1971(3), paragraph 3(3) of Schedule 1 to the Car Tax Act 1983(4), paragraph 7(2) of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987(5), section 5 of the Court of Session Act 1988(6), paragraph 2(2) of Schedule 8 to the Local Government Finance Act 1992(7), paragraph 2(2) of Schedule 10 to the Local Government etc. (Scotland) Act 1994(8), paragraph 13(2) of Schedule 5 to the Finance Act 1996(9), section 52 of the Finance Act 1997(10), and sections 12, 17, 18, 32, 56 and 64 of the Debt Arrangement and

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- (1) 1947 c. 43; section 247 was substituted by the Debtors (Scotland) Act 1987 (c. 18) (“the 1987 Act”), section 74(1) and Schedule 4, paragraph 1 and relevantly amended by the [Abolition of Poindings and Warrant Sales Act 2001 \(asp 1\)](#), (“the 2001 Act”) section 3 and the schedule, part 2, and by the [Debt Arrangement and Attachment \(Scotland\) Act 2002 \(asp 17\)](#), (“the 2002 Act”), section 61 and schedule 3, Part 1, paragraph. 22. See section 379 for the definition of “prescribed”.
  - (2) 1970 c. 9; section 63(1) was applied with modifications to employer’s liability for Schedule E income tax by S.I. 1973/334, to sub contractor deductions in the construction industry by S.I. 1975/1960, to windfall tax by the Finance (No. 2) Act 1997 (c. 58), section 53 and Schedule 2, paragraph 15, and to stamp duty penalties by S.I. 1999/2537; amended by the Finance Act 1989 (c. 26), section 154, by the 2001 Act, section 3 and the schedule, Part 2, and by the 2002 Act, section 61 and schedule 3, Part 1, paragraph 11.
  - (3) 1971 c. 58; section 32 was relevantly amended by the Law Reform (Miscellaneous Provisions) (Scotland) Act 1985 (c. 73), Schedule 2, paragraph 12, the Civil Evidence (Scotland) Act 1988 (c. 32), section 2(4), the Children (Scotland) Act 1995 (c. 36), Schedule 4, paragraph 18(2), the [Adults with Incapacity \(Scotland\) Act 2000 \(asp 4\)](#), schedule 5, paragraph 13 and the 2002 Act, section 43, and was extended by sections 39(2) and 49 of the Child Support Act 1991 (c. 48).
  - (4) 1983 c. 53; paragraph 3(3) was substituted by the 1987 Act, section 74(1) and Schedule 4, paragraph 3 and amended by the 2001 Act, section 3 and the schedule, Part 2, and the 2002 Act, section 61 and schedule 3, Part 1, paragraph 14.
  - (5) 1987 c. 47; paragraph 7 was repealed in part by the Local Government Finance Act 1992 (c. 14), section 149 and Schedule 13, Part IV, and relevantly amended by the Local Government Finance Act 1992 (c. 14), section 137 and Schedule 12, paragraph 36, and by the 2002 Act, section 61 and schedule 3, Part 1, paragraph 18. See section 29 for the definition of “prescribed”.
  - (6) 1988 c. 36; section 5 was relevantly amended by section 2(3) of the Civil Evidence Act 1988 (c. 32) and paragraph 45 of Schedule 4 to the Children (Scotland) Act 1995 (c. 36). See section 51 for the definition of “prescribed”.
  - (7) 1992 c. 14; paragraph 2(2) of Schedule 8 was relevantly amended by Local Government etc. (Scotland) Act 1994 (c. 39), section 180(1) and Schedule 13, paragraph 176(18), and the 2002 Act, section 61 and schedule 3, Part 1, paragraph 22.
  - (8) 1994 c. 39; Schedule 10 confers power to make orders for recovery of diligence by virtue of that Schedule, which power is exercised in S.I. 1996/325; paragraph 2 of Schedule 10 was amended by the 2001 Act, section 3 and the schedule, Part 2, and by the 2002 Act, section 61 and Schedule 3, Part 1, paragraph 23.
  - (9) 1996 c. 8; paragraph 13 was prospectively repealed by the Finance Act 1997 (c. 16), section 113 and Schedule 18, Part V(2).
  - (10) 1997 c. 16; section 52 was relevantly amended by the 2001 Act, section 3 and the schedule, Part 2, and by the 2002 Act, section 61 and schedule 3, Part 1, paragraph 26.

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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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Attachment (Scotland) Act 2002<sup>(11)</sup> and of all other powers enabling them in that behalf, having approved draft rules submitted to them by the Sheriff Court Rules Council in accordance with section 34 of the Sheriff Courts (Scotland) Act 1971, do hereby enact and declare:

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<sup>(11)</sup> 2002 asp 17.