



Taxes Management Act 1970

1970 CHAPTER 9

PART VI

COLLECTION AND RECOVERY

Distrain and poinding

[^{F1}63A Sheriff officer's fees and outlays.

- (1) Subject to subsection (2) below and without prejudice to [^{F2}section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)], the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.
- (2) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the collector for, sums paid to him by the debtor in respect of the amount owing.]

Textual Amendments

- F1** Ss 63, 63A substituted for s. 63 (30.11.1988) by [Debtors \(Scotland\) Act 1987 \(c. 18\)](#), s. 74(1), Sch. 4 para. 2; [S.I. 1988/1818 \(C. 66\)](#).
- F2** Words in s. 63A(1) substituted (S.) (30.12.2002) by [Debt Arrangement and Attachment \(Scotland\) Act 2002 \(asp 17\)](#), s. 64(2), [Sch. 3 para. 11\(3\)](#)

Modifications etc. (not altering text)

- C1** S. 63A applied (with modifications) (31.7.1997) by [Finance \(No. 2\) Act 1997 \(c. 58\)](#), [Sch. 2 para. 15\(1\)-\(3\)](#)
- C2** S. 63A applied (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Stamp Duty \(Collection and Recovery of Penalties\) Regulations 1999 \(S.I. 1999/2537\)](#), regs. 1(1), 3(1), [Sch. Pt. I](#)

Status:

Point in time view as at 01/01/2003. This version of this provision has been superseded.

Changes to legislation:

Taxes Management Act 1970, Section 63A is up to date with all changes known to be in force on or before 09 July 2024. 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.