



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART XII

#### GENERAL AND MISCELLANEOUS

##### *Miscellaneous*

#### **175 Scotland—special provisions.**

- (1) In the application of this Act to Scotland—
- (a) any reference to costs shall be construed as a reference to expenses;
  - (b) any provision that any amount shall be recoverable summarily as a civil debt shall be construed as if the word “summarily” were omitted;
  - (c) any reference to a plaintiff shall be construed as a reference to a pursuer;
  - (d) any reference to a magistrates’ court shall be construed as a reference to the sheriff court.

(2)<sup>F1</sup>

#### **Textual Amendments**

- F1** S. 175(2) repealed by [Law Reform \(Miscellaneous Provisions\) \(Scotland\) Act 1980 \(c. 55, SIF 72:2\)](#), s. 28(2), [Sch. 3](#)

**Status:**

Point in time view as at 01/08/2007.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 175 is up to date with all changes known to be in force on or before 04 June 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.