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STATUTORY INSTRUMENTS

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**1988 No. 2013**

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

**PART V**

**WARRANTS FOR DILIGENCE**

**Summary warrants**

**68.**—(1) A summary warrant for recovery of—

- (a) arrears of rates under section 247 of the Local Government (Scotland) Act 1947<sup>(1)</sup>; or
- (b) arrears of community charge under paragraph 7 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987<sup>(2)</sup>,

shall be in form 61.

(2) A summary warrant for recovery of arrears of rates under section 250 of the Local Government (Scotland) Act 1947 shall be in form 62.

(3) A summary warrant for recovery of—

- (a) any tax in accordance with section 63 of the Taxes Management Act 1970<sup>(3)</sup> or of earnings-related contributions under that section as read with regulation 28 of the Income Tax (Employments) Regulations 1973<sup>(4)</sup>;
- (b) car tax in accordance with paragraph 3(3) of Schedule 1 to the Car Tax Act 1983<sup>(5)</sup>; or
- (c) value added tax in accordance with the Value Added Tax Act 1983<sup>(6)</sup>,

shall be in form 63.

**Applications by creditors for warrants to enforce acquired rights**

**69.**—(1) An application to the sheriff clerk under section 88(2) of the Act by a person, who has acquired a right by assignation, confirmation as executor or otherwise to a decree, obligation, order or determination referred to in section 88(1) of the Act for a warrant authorising diligence, shall be made by minute endorsed on the extract decree or other document.

(2) The sheriff clerk shall, where he is satisfied that the applicant's right is established, endorse the warrant sought in such an application on the extract decree or other document.

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(1) 1947 c. 43  
(2) 1987 c. 47  
(3) 1970 c. 9  
(4) S.I.1973/334  
(5) 1983 c. 53  
(6) 1983 c. 55