
STATUTORY INSTRUMENTS

1994 No. 3086

Act of Sederunt (Proceedings in the Sheriff Court under the Debtors (Scotland) Act 1987) (Amendment) 1994

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) 1994 and shall come into force on 22nd December 1994.

(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(1) shall be amended in accordance with the following sub-paragraphs.

(2) In rule 68(3)(c), for “1983”, substitute “1994”.

(3) In rule 68, after paragraph (3), insert the following paragraph:—

“(4) A summary warrant for recovery of insurance premium tax in accordance with paragraph 7(8) of Schedule 7 to the Finance Act 1994 as read with regulations 46(1) of the Insurance Premium Tax Regulations 1994(2) shall be in form 63A.”.

(4) In form 63, after figure “3.” for the words “Value added tax under paragraph 6(5) of Schedule 7 to the Value Added Tax Act 1983”(3), substitute the words “Value added tax under paragraph 5(5) of Schedule 11 to the Value Added Tax Act 1994”(4).

(5) After form 63, insert the form in the Schedule to this Act of Sederunt.

Edinburgh
30th November 1994

J.A.D. Hope
Lord President, I.P.D.

(1) S.I.1988/2013.
(2) S.I. 1994/1774.
(3) 1983 c. 55.
(4) 1994 c. 23.