
STATUTORY INSTRUMENTS

1994 No. 3086 (S.166)

SHERIFF COURT, SCOTLAND

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

Made - - - - 30th November 1994
22nd December
Coming into force - - 1994

The Lords of Council and Session, under and by virtue of the powers conferred on them by section 32 of the Sheriff Courts (Scotland) Act 1971⁽¹⁾ and paragraph 7(8) of Schedule 7 to the Finance Act 1994⁽²⁾ and of all other powers enabling them in that behalf, having approved, with modifications, draft rules submitted to them by the Sheriff Court Rules Council in accordance with section 34 of the said Act of 1971, do hereby enact and declare:

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⁽³⁾ 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⁽⁴⁾ shall be in form 63A.”.

(1) 1971 c. 58.
(2) 1994 c. 9.
(3) S.I.1988/2013.
(4) S.I. 1994/1774.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(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”(5), substitute the words “Value added tax under paragraph 5(5) of Schedule 11 to the Value Added Tax Act 1994”(6).

(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.

(5) 1983 c. 55.
(6) 1994 c. 23.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

Paragraph 2(5)

Form 63A Summary warrant for the recovery of Insurance Premium Tax under Regulation 46(1) of the Insurance Premium Tax Regulations 1994

Rule 68(4)

(Place and date)

The Sheriff having considered the application (*date*) by (*name and address of applicant*) along with certificate produced, Grants a Summary Warrant authorising the recovery of the amount remaining due and unpaid by each person specified in the applications:—

A poinding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987(a);

and Grants Warrant to enter premises in the occupancy of any person specified in the application in order to execute a poinding or sale or the removal and sale of the poinded articles and, for any of those purposes, to open shut and lockfast places.

(a) 1994 c.23.

EXPLANATORY NOTE

(This note is not part of the Act of Sederunt)

This Act of Sederunt amends the Act of Sederunt (Proceedings in the Sheriff Court under the Debtors (Scotland) Act 1987) 1988 to make provision for recovery of insurance premium tax by summary warrant procedure.