

These notes relate to the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) which received Royal Assent on 17 December 2002

DEBT ARRANGEMENT AND ATTACHMENT (SCOTLAND) ACT 2002

EXPLANATORY NOTES

THE ACT

Part 2 – Attachment

Auction of attached articles

Section 32 – Report of auction

69. **Section 32(1)** requires a report to be made to the sheriff within 14 days of the date of auction.
70. **Section 32(2)** specifies the content of the report of auction, including details of articles sold and remaining unsold, price achieved, expenses, any surplus paid to the debtor and any balance due to or by the debtor.
71. **Section 32(3)** provides for the sheriff to order that the chargeable expenses, in whole or in part, be charged against the officer responsible for the report in the event of the report being made late without reasonable excuse or the officer's refusal or delay in making the report. **Section 31(4)** allows the sheriff to treat any such failure as misconduct.