

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 2 – Attachment**

##### **Auction of attached articles**

##### ***Section 33 – Audit of report of auction***

72. **Section 33** requires the sheriff to remit the report of the auction to the auditor of court for him to tax the expenses charged, certify the balance due to or by the debtor and make a report to the sheriff.
73. **Section 33(4)** requires the sheriff to make an order declaring what sum remains due to or by the debtor. In the event of an irregularity in the procedure, the sheriff may declare the auction void and make any other provision considered necessary as a result. However, any such order will not affect a purchaser's title to property bought in good faith.