These notes relate to the Graduate Endowment Abolition (Scotland) Act 2008 (asp 3) which received Royal Assent on 4 April 2008

GRADUATE ENDOWMENT ABOLITION (SCOTLAND) ACT 2008

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Section 3: Saving of prior liabilities

11. Section 3 applies to those liable graduates whose due date is before 1 April 2008. This means liable graduates whose due date was 1 April 2005, 2006 and 2007. Subsection (2) means that section 1 of the 2001 Act and the principal regulations are kept in force for the purpose of on-going collection of the GE from this category of person (whose GE liability is not being extinguished by the Act).