
Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Paragraph 1 is up to date with all changes known to be in force on or before 25 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 4 MINOR AND CONSEQUENTIAL MODIFICATIONS

Debtors (Scotland) Act 1987

- 1 (1) The Debtors (Scotland) Act 1987 (c.18) is amended as follows.
- (2) In section 1 (time to pay directions)—
- (a) in subsection (5), after paragraph (d) insert—
- “(da) in an action by or on behalf of Revenue Scotland for payment of any sum recoverable under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”
- (b) after subsection (8A) insert—
- “(8B) In paragraph (da) of subsection (5)—
- “contract settlement” means any agreement made in connection with any person's liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax,
- “devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),
- “settlement agreement” has the meaning given by section 246(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”
- (3) In section 5 (time to pay orders)—
- (a) in subsection (4), after paragraph (d) insert—
- “(da) in relation to a debt including any sum recoverable by or on behalf of Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax, under a contract settlement or under a settlement agreement,”
- (b) after subsection (8A) insert—
- “(8B) In paragraph (da) of subsection (4)—
- “contract settlement” means any agreement made in connection with any person's liability to make a payment to Revenue Scotland under or by virtue of the Revenue Scotland and Tax Powers Act 2014 (asp 16) or any other enactment in respect of a devolved tax,
- “devolved tax” has the meaning given by section 80A(4) of the Scotland Act 2012 (c. 46),
- “settlement agreement” has the meaning given by section 246(1) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”
- (4) In section 106 (interpretation), in the definition of “summary warrant”, after paragraph (e) insert—

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“(f) section 225 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.

Commencement Information

II Sch. 4 para. 1 in force at 1.4.2015 by S.S.I. 2015/110, art. 2(1)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)