



Community Charge Debt (Scotland) Act 2015

2015 asp 3

The Bill for this Act of the Scottish Parliament was passed by the Parliament on 19th February 2015 and received Royal Assent on 25th March 2015

An Act of the Scottish Parliament to extinguish various liabilities arising by virtue of the Abolition of Domestic Rates Etc. (Scotland) Act 1987.

1 Debt extinguished

- (1) On 1 February 2015, all—
 - (a) community charge liabilities, and
 - (b) associated liabilities,are extinguished.
- (2) Accordingly, on that day—
 - (a) summary warrants, and
 - (b) decrees,become unenforceable in so far as they relate to liabilities extinguished by subsection (1).

2 Interpretation

- (1) The following definitions apply for the purposes of section 1.
- (2) A community charge liability is a liability to pay any—
 - (a) charge imposed under section 7 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (“the 1987 Act”),
 - (b) charge imposed under paragraph 6 of Schedule 5 to that Act.
- (3) An associated liability is a liability to pay any—
 - (a) civil penalty imposed under section 17 of the 1987 Act (including one imposed by virtue of section 18A of that Act),
 - (b) sum by way of interest arising under section 18(3)(a) of that Act,
 - (c) surcharge arising under section 18(3)(b) of that Act,
 - (d) surcharge arising under paragraph 7(2) of Schedule 2 to that Act,