

CHAPTER 8

TAXES ON MONEY UNDER CONTROL OF THE COURT

Certificates by officer of Revenue and Customs

8.1.- (1) Subject to paragraph (2), no-

- (a) decree or other interlocutor for payment to a person of any money consigned in the name of the Accountant of Court under the Court of Session Consignations (Scotland) Act 1895(a),
- (b) decree or other interlocutor for payment of consigned money, or for transfer or conveyance to a person of any heritable or moveable property, in a cause which seeks the distribution of the estate of a deceased person, or
- (c) decree of exoneration and discharge of a judicial factor appointed by the court to administer and distribute an estate, unless appropriate steps have been taken for the continued administration of a lapsed trust, intestate estate, partnership estate or other estate, heritable or moveable,

shall be pronounced until there has been lodged with the clerk of court a certificate by an authorised officer of the Revenue and Customs stating that all taxes or duties payable to the Commissioners for Her Majesty's Revenue and Customs have been paid or satisfied.

(2) In relation to paragraph (1)(b), in an action of multiplepointing it shall not be necessary for the issue of such a certificate that all of the taxes or duties payable on the estate of a deceased claimant have been paid or satisfied.

(a) 1985 c.19.