HMRC - DMBM676540 - Allocation Of Payment Received From Any Sum Recovered From The Funds Attached To An Arrestment

In accordance with the Debtors (Scotland) Act 1987 (Para 94(2)) any such sum recoveredmust be allocated to the liability in the following order:

costs (where these are chargeable against the debtor)

interest (accrued to the date of the granting of the decree) and tax, etc.

Previous page

Next page