

60250 Prescription and Limitation (Scotland) Act 1973 - Council Tax Debts and Summary Warrants.

This request is made in the context of the amendment to section 7 of the Prescription and Limitation (Scotland) Act 1973, as amended by the Prescription (Scotland) Act 2018, which came into force on 28 February 2025. The amendment confirms that the 20-year prescriptive period operates as a strict long stop. The 20-year period can no longer be interrupted or restarted by court action, summary warrant, diligence, or acknowledgement of the debt. Once the 20-year period has expired, the liability is extinguished.

In that context, please provide the following information in relation to Council Tax debts and summary warrants:

Review Process

- How often Council Tax debts are reviewed to identify statutory prescription (e.g. automated, manual, or periodic review).

Both Sheriff Officers have advised there are routine arrangements in place to flag accounts with a warrant date over 20 years as prescribed to prevent any further enforcement action taking place.

Accounts Still Under Recovery

As at the date of this request, the number of Council Tax accounts where:

- Recovery or enforcement action is ongoing; and
- The original summary warrant was granted more than 20 years ago.

Nil

Recovery Ceased Due to Prescription

- For financial years 2019/20 to 2024/25, the number of Council Tax accounts where recovery action was stopped due to statutory prescription (if held).

Unfortunately, this information is not held by either Sheriff Officer.