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landmark in Scottish
private law scholarship,
and the production of a
third edition to replace
the second edition

published in 2001 is to
be warmly welcomed.
Although the author
does not rule out a
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debtor is a legal
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(Scottish Universities
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The following
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solicitor I always start
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known as
sequestration in
Scotland) is the legal
process by which you
are formally declared
insolvent. This means
you can't pay your
debts as they become
due. To be made
bankrupt, a sheriff
court has to issue a
bankruptcy petition

against you.

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In France and Belgium,
for instance, insolvency
law applies only to
debtors with
commercial or
professional activities,
but in England,
Germany and the
Netherlands,
insolvency law applies
in principle to all types
of debtors, although
the last two countries
treat the insolvency of
financial institutions,
e.g., banks and
insurance companies,
quite differently.

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