

## **Glossary of Terms**

### **Consultation on the Administration of Justice and Other Amendments Bill 2020**

**This glossary of terms is for the purpose of the interpretation of the consultation. They are not, nor are they intended to be, a comprehensive legal or dictionary definition of the terms given.**

**Civil Debt** – A civil debt arises when the court is asked to make a decision about a disagreement between two parties over money or property, and concludes that one of the parties is liable to pay a specified sum of money to the other party.

**Coroners** – Coroners are the appointed authority in the Isle of Man with responsibility for enforcing executions that are handed to them by execution creditors.

**Crown Debt** – In the Isle of Man, Crown debts are, in general, sums payable into the general revenue of the Isle of Man Government i.e. excise duty, custom duty, income tax, VAT and other duties.

**Crown Preference** – Crown preference is a provision in Manx legislation that gives Crown debts preference over other debts in certain circumstances. In the case of enforcement action being undertaken by a Coroner, Crown preference means that Crown debts must be enforced by a Coroner ahead of any other executions held against an execution debtor.

**Enforcement action** – Is the action taken by a Coroner to collect from an execution debtor, the sum of money they are liable to pay to an execution creditor.

**Execution** – Is an enforceable order of the court which may be granted on a judgment in respect of a civil debt. Where an execution order is granted, the execution creditor may take that execution to a Coroner for enforcement.

**Execution creditor** – Is the person that is owed the sum of a judgment upon which execution has been granted.

**Execution debtor** – Is the person liable to pay the sum of a judgment upon which execution has been granted.

**Judgment** - Means a determination of a court. In the context of the Bill, a judgment relates to a determination by a court in a civil matter whereby it is determined that one party is liable to pay a sum of money to another party.

**Judgments Register** – Means the Isle of Man's public register of civil debts.

**Warrant for payment** – Is the documentation issued by the Assessor or the Treasury to a person at the end of a process during which the person has failed to pay a sum of money into Government, which it has been determined they owe. A warrant for payment may be passed to a Coroner for enforcement. Warrants for payment may only be issued in respect of a limited range of debts and only where underlying legislation allows.