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SCOTTISH STATUTORY INSTRUMENTS

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**1999 No. 192**

**COURT OF SESSION**

**Act of Sederunt (Rules of the Court of Session  
Amendment No.9) (Finance Act 1999) 1999**

*Made - - - - 16th December 1999*

*Coming into force - - 14th January 2000*

The Lords of Council and Session, under and by virtue of the powers conferred on them by section 5 of the Court of Session Act 1988(1) and of all other powers enabling them in that behalf, do hereby enact and declare:

**Citation and commencement**

**1. –**

(1) This Act of Sederunt may be cited as the Act of Sederunt (Rules of the Court of Session Amendment No.9) (Finance Act 1999) 1999 and shall come into force on 14th January 2000

(1) This Act of Sederunt shall be inserted in the Books of Sederunt.

**Amendment of the Rules of the Court of Session**

**2. –**

(2) The Rules of the Court of Session 1994(2) shall be amended in accordance with the following sub-paragraphs.

(1) In rule 41.23 (Revenue appeals by stated case)–

(a) in paragraph (1)(a), for “13(1)” substitute “13(5)”;

(b) after paragraph (1) insert–

“(1A) In relation to appeals in respect of instruments executed before 1st October 1999, paragraph (1)(a) above has effect as if the reference to section 13(5) of the Stamp Act 1891 were a reference to section 13(1) of that Act as it has effect in relation to such instruments.”

(2) In rule 41.25 (appeals relating to penalties)–

(a) in paragraph (1)–

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(1) 1988 c. 36; section 5 was amended by section 2(3) of the Civil Evidence (Scotland) Act 1988 (c. 32) and by the Children (Scotland) Act 1995 (c. 36), Schedule 4, paragraph 45.

(2) S.I. 1994/1443

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (i) before sub-paragraph (a) insert—
  - “(za) section 13A(7) of the Stamp Act 1891 (appeals from Special Commissioners in relation to penalties);”,
- (ii) at the end of sub-paragraph (c) omit “and”,
- (iii) after sub-paragraph (d) insert—
  - “; and
  - (e) paragraph 12(2) of Schedule 17 to the Finance Act 1999 (appeals from Special Commissioners in relation to penalties).”;
- (b) in paragraph (2), before “(a)” insert “(za),”, and for “or (d)” substitute “,(d) or (e)”.

Edinburgh,  
16th December 1999

*Rodger of Earlsferry*  
Lord President I.P.D.

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## EXPLANATORY NOTE

*(This note is not part of the Act of Sederunt)*

This Act of Sederunt amends Chapter 41 of the Rules of the Court of Session 1994 to take account of certain provisions of the Finance Act 1999 (c. 16) relating to Revenue appeals, and appeals relating to penalties, to the court as the Court of Exchequer in Scotland.

The amendment to paragraph (1)(a) of rule 41.23 (Revenue appeals by stated case) substitutes reference to section 13(5) of the Stamp Act 1891. Paragraph 2 of Schedule 12 to, and section 109(4) of, the Finance Act provide for a new section 13 of the Stamp Act and for it to apply to instruments executed on or after 1 October 1999. For the purposes of rule 41.23, the relevant reference is now to subsection (5). The new paragraph (1A) of the rule is a saving provision in respect of instruments executed before 1 October.

The new sub-paragraphs (za) and (e) of paragraph (1) of rule 41.25 (appeals in relation to penalties), and the reference to them in paragraph (2), are inserted so that appeals allowed under section 13A(7) of the Stamp Act 1891 (which was inserted by paragraph 2 of Schedule 12 to the Finance Act), and those allowed under paragraph 12(2) of Schedule 17 to the Finance Act, are subject to the appropriate procedures.