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SCOTTISH STATUTORY INSTRUMENTS

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**2003 No. 233**

**The General Commissioners of Income Tax  
(Expenses) (Scotland) Regulations 2003**

**Determination of expenses: making an order**

- 4.**—(1) When making an order the court shall—
- (a) award such amount as will compensate the party in whose favour the order is made for expenses reasonably incurred by that party in the proceedings; and
  - (b) have regard, when determining the expenses reasonably incurred, to the factors specified in paragraph (2).
- (2) The factors specified are—
- (a) the nature of the work;
  - (b) the complexity or difficulty of the work;
  - (c) the time expended on the work; and
  - (d) the importance of the work to the party in whose favour an order is made.