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SCOTTISH STATUTORY INSTRUMENTS

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**2009 No. 114**

**Act of Sederunt (Rules of the Court of Session  
Amendment No. 5) (Exchequer Appeals) 2009**

**Exchequer Appeals**

2.—(1) Part IV of Chapter 41 of the Rules of the Court of Session 1994<sup>(1)</sup> (exchequer appeals) is amended in accordance with subparagraphs (2) to (5).

(2) In rule 41.23 (revenue appeals by stated case)<sup>(2)</sup>, paragraph (1)(b) is omitted.

(3) Rule 41.24 (revenue appeals from Special Commissioners)<sup>(3)</sup> and rule 41.25 (appeals relating to penalties)<sup>(4)</sup> are omitted.

(4) In rule 41.26(2) (appeals relating to certain determinations of the Commissioners for Her Majesty's Revenue and Customs)<sup>(5)</sup>—

(a) after “in an application” insert “notified”; and

(b) after “the appeal is to be” insert “notified”.

(5) But rules 41.23, 41.24, 41.25 and 41.26 as they applied immediately before 1st April 2009 continue to have effect in relation to any appeal lodged with the court before that date.

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(1) S.I.1994/1443, last amended by S.S.I. 2009/105.

(2) Rule 41.23 was substituted by S.I. 1994/2901 and amended by S.S.I. 1999/192 and 2005/268.

(3) Rule 41.24 was substituted by S.I. 1994/2901.

(4) Rule 41.25 was substituted by S.I. 1994/2901 and amended by S.S.I. 1999/192, 2004/52 and 2005/193.

(5) Rule 41.26 was amended by S.I. 1994/2901 and S.S.I. 2005/268.