## SCOTTISH STATUTORY INSTRUMENTS

# 2011 No. 402

# Act of Sederunt (Rules of the Court of Session Amendment No. 7) (Taxation of Accounts and Fees of Solicitors) 2011

**Diet of taxation**

**3.** For rule 42.2 (diet of taxation) substitute—

"**42.2.**—(1) Subject to paragraph (2), the Auditor shall fix a diet of taxation on receipt of—

(a) the process of the cause;

(b) vouchers in respect of all outlays, including counsel's fees; and

(c) a letter addressed to the Auditor confirming that the items referred to in subparagraph (b) have been intimated to the party found liable in expenses.

(2) The Auditor may fix a diet of taxation notwithstanding that paragraphs (1)(b) and (c) have not been complied with.

(3) The Auditor shall intimate the diet of taxation to—

(a) the party found entitled to expenses; and

(b) the party found liable in expenses.

(4) The party found liable in expenses shall, not later than 4.00pm on the fourth business day before the diet of taxation, intimate to the Auditor and to the party found entitled to expenses, particular points of objection, specifying each item objected to and stating concisely the nature and ground of objection.

(5) Subject to paragraph (6), if the party found liable in expenses fails to intimate points of objection under paragraph (4) within the time limit set out there, the Auditor shall not take account of them at the diet of taxation.

(6) The Auditor may relieve a party from the consequences of a failure to comply with the requirement contained in paragraph (5) because of mistake, oversight or other excusable cause on such conditions, if any, as the Auditor thinks fit.

(7) At the diet of taxation, the party found entitled to expenses shall make available to the Auditor all documents, drafts or copies of documents sought by the Auditor and relevant to the taxation.

(8) In this rule, a "business day" means any day other than a Saturday, Sunday, or public holiday as directed by the Lord President of the Court of Session.".