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SCOTTISH STATUTORY INSTRUMENTS

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**2019 No. 75**

**COURT OF SESSION  
SHERIFF APPEAL COURT  
SHERIFF COURT**

**Act of Sederunt (Taxation of Judicial Expenses Rules) 2019**

<i>Made</i>	- - - -	<i>27th February 2019</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>1st March 2019</i>
<i>Coming into force</i>	- -	<i>29th April 2019</i>

In accordance with section 4 of the Scottish Civil Justice Council and Criminal Legal Assistance Act 2013<sup>(1)</sup>, the Court of Session has approved draft rules submitted to it by the Scottish Civil Justice Council.

The Court of Session therefore makes this Act of Sederunt under the powers conferred by section 1(2) of the Litigants in Person (Costs and Expenses) Act 1975<sup>(2)</sup>, sections 103(1), 104(1), 105(1) and 106(1) of the Courts Reform (Scotland) Act 2014<sup>(3)</sup> and all other powers enabling it to do so.

**CHAPTER 1**

**CITATION, APPLICATION AND INTERPRETATION ETC.**

**Citation and commencement, etc.**

**1.1.**—(1) This Act of Sederunt may be cited as the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019.

(2) It comes into force on 29th April 2019.

(3) A certified copy is to be inserted in the Books of Sederunt.

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(1) [2013 asp 3](#). Section 4 was amended by the Courts Reform (Scotland) Act [2014 \(asp 18\)](#), schedule 5, paragraph 31(3), and by the Inquiries into Fatal Accidents and Sudden Deaths etc. (Scotland) Act [2016 \(asp 2\)](#), schedule 1, paragraph 1(4).  
(2) [1975 c.47](#). Section 1(2) was last amended by the Tribunals, Courts and Enforcement Act [2007 \(c.15\)](#), schedule 8, paragraph 6(2).  
(3) [2014 asp 18](#). Sections 105 and 106 were modified by [S.S.I. 2018/158](#).

*Status: Point in time view as at 02/10/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)*

### Commencement Information

**I1** [Rule 1.1](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

### Application

**1.2.**—(1) Subject to paragraphs (3) and (4), these Rules apply to the taxation of accounts of expenses, and for related purposes, where—

- (a) the expenses were incurred in—
  - (i) proceedings in the Court of Session;
  - (ii) proceedings in the Sheriff Appeal Court; or
  - (iii) proceedings, other than a summary cause, in the sheriff court;
- (b) the proceedings were commenced on or after the coming into force of these Rules; and
- (c) the taxation is pursuant to a finding that a party (“the paying party”) is liable in expenses to another party (“the entitled party”).

(2) For the purposes of paragraph (1)(b)—

- (a) proceedings in the Sheriff Appeal Court; and
- (b) proceedings in the Inner House of the Court of Session under Chapters 38, 39 or 40 of the Rules of the Court of Session 1994(4), other than on remit from the Sheriff Appeal Court,

are distinct proceedings.

(3) Chapter 7 (payments to witnesses and fees of shorthand writers) and schedules 6 and 7 apply in relation to proceedings referred to in paragraphs (1)(a) and (b).

(4) Chapter 8 (diligence) applies where the chargeable work was carried out on or after the coming into force of these Rules.

### Commencement Information

**I2** [Rule 1.2](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

### Interpretation

**1.3.**—(1) In these Rules—

“counsel” means an advocate or solicitor advocate;

“the court” in relation to proceedings in the sheriff court means the sheriff;

“member of the Association of Commercial Attorneys” means a person who has rights to conduct litigation or rights of audience by virtue of the scheme to which effect was given by Act of Sederunt (Sections 25 to 29 of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990) (Association of Commercial Attorneys) 2009(5);

“paying party” and “entitled party” have the meaning given in rule 1.2(1)(c);

(4) The Rules of the Court of Session 1994 are in schedule 2 of the Act of Sederunt (Rules of the Court of Session 1994) 1994 (S.I. 1994/1443), last amended by S.S.I. 2018/348.

(5) S.S.I. 2009/163.

“solicitor advocate” means a solicitor having a right of audience in the Court of Session under section 25A of the Solicitors (Scotland) Act 1980(6);

[<sup>F1</sup>“summary application” has the meaning given by section 3(p) of the Sheriff Courts (Scotland) Act 1907;]

“summary cause” means proceedings, subject to the procedure introduced by section 35 of the Sheriff Courts (Scotland) Act 1971(7).

(2) In relation to simple procedure cases—

- (a) references to the taxation of an account of expenses include the assessment of an account of expenses, and
- (b) references to the Auditor include the sheriff clerk.

(3) A charge or a fee relating to a document or communication that is prescribed by reference to a number of words is chargeable in respect of each multiple of that number of words or part thereof.

#### Textual Amendments

- F1** Words in [rule 1.3](#) inserted (2.10.2023) by [Act of Sederunt \(Summary Applications, Statutory Applications and Appeals etc. Rules 1999 and Taxation of Judicial Expenses Rules 2019 Amendment\) \(Telecommunications Infrastructure\) 2023 \(S.S.I. 2023/223\)](#), paras. 1(2), **3(2)**

#### Commencement Information

- I3** [Rule 1.3](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

## CHAPTER 2

### GENERAL PRINCIPLES

#### Form of account

**2.1.** An account of expenses must—

- (a) set out in chronological order all items in respect of which payment is claimed;
- (b) list in separate columns—
  - (i) the charges claimed for work carried out by the entitled party’s solicitor; and
  - (ii) the outlays claimed; and
- (c) include a statement as to whether or not the entitled party will bear the burden of the value added tax referred to in [rule 6.1](#).

#### Commencement Information

- I4** [Rule 2.1](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

(6) [1980 c.46](#). Section 25A was inserted by the Law Reform (Miscellaneous Provisions) (Scotland) Act [1990 \(c.24\)](#), section 24, and was last amended by the Enterprise and Regulatory Reform Act [2013 \(c.24\)](#), schedule 6(1), paragraph 10.

(7) [1971 c.58](#). Section 35 is repealed by the Courts Reform (Scotland) Act [2014 \(asp 18\)](#), schedule 5, paragraph 6(2) which was brought into force in part by [S.S.I. 2016/291](#).

*Status: Point in time view as at 02/10/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)*

## General principles

**2.2.**—(1) The Auditor is to allow only such expenses as are reasonable for conducting the proceedings in a proper manner.

(2) The Auditor may in particular refuse to allow—

- (a) expenses that the Auditor considers to have been incurred as a result of fault or error on the part of the entitled party or the entitled party’s representative; and
- (b) expenses relating to a part of the proceedings in which the Auditor considers that the entitled party was unsuccessful.

### Commencement Information

**I5** [Rule 2.2](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

## CHAPTER 3

### CHARGES FOR WORK CARRIED OUT BY SOLICITORS

#### Application

**3.1.**—(1) Subject to rule 3.10 (party litigants), this Chapter, and the tables of charges set out in schedules 1 to <sup>[F2]</sup>5A], apply for the purpose of determining the charges to be allowed on taxation in respect of work carried out by the entitled party’s solicitor.

(2) Where the entitled party was represented by a member of the Association of Commercial Attorneys this Chapter, rule 5.2 (additional charge), and the tables of charges in schedules 1, 3, 4 <sup>[F3]</sup>, 5 and 5A] apply as if the work charged for was carried out by a solicitor.

### Textual Amendments

**F2** Word in [rule 3.1\(1\)](#) substituted (2.10.2023) by [Act of Sederunt \(Summary Applications, Statutory Applications and Appeals etc. Rules 1999 and Taxation of Judicial Expenses Rules 2019 Amendment\) \(Telecommunications Infrastructure\) 2023 \(S.S.I. 2023/223\)](#), paras. 1(2), **3(3)(a)**

**F3** Words in [rule 3.1\(2\)](#) substituted (2.10.2023) by [Act of Sederunt \(Summary Applications, Statutory Applications and Appeals etc. Rules 1999 and Taxation of Judicial Expenses Rules 2019 Amendment\) \(Telecommunications Infrastructure\) 2023 \(S.S.I. 2023/223\)](#), paras. 1(2), **3(3)(b)**

### Commencement Information

**I6** [Rule 3.1](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### The unit

**3.2.** In this Chapter, in Chapter 8, and in schedules 1 to 5, references to a “unit” are to a measure of monetary charge with a value of <sup>[F4]</sup>£18.00].

### Textual Amendments

**F4** Sum in [rule 3.2](#) substituted (30.6.2023) by [Act of Sederunt \(Fees of Solicitors in the Court of Session, Sheriff Appeal Court and Sheriff Court\) \(Taxation of Judicial Expenses Rules\) \(Amendment\) 2023 \(S.S.I. 2023/165\)](#), paras. 1(2), **5(2)** (with para. 6)

### Commencement Information

**I7** Rule 3.2 in force at 29.4.2019, see [rule 1.1\(2\)](#)

### Table of charges

**3.3.—**(1) Paragraph (2) applies to proceedings in respect of which there is a table of inclusive charges applicable to the proceedings in schedule 2, 3 or 4.

(2) The charges to be allowed are those specified in—

- (a) the table of detailed charges in schedule 1; or
- (b) the applicable table of inclusive charges in—
  - (i) for proceedings in the Court of Session, schedule 2;
  - (ii) for proceedings in the Sheriff Appeal Court, schedule 3; or
  - (iii) for ordinary actions in the sheriff court, schedule 4,

as the entitled party may elect, but the entitled party may not elect to have an account taxed partly on one basis and partly on another.

(3) Subject to paragraph (4), the charges to be allowed where there is no table of inclusive charges applicable to the proceedings are those specified in the table of detailed charges in schedule 1.

(4) Subject to rule 3.7 (simple procedure), the charges to be allowed in respect of a simple procedure case in the sheriff court<sup>(8)</sup> are those specified in the applicable table of inclusive charges in schedule 5.

[<sup>F5</sup>(4A) The charges to be allowed in respect of a summary application under Part L (Electronic Communications Code) of the Act of Sederunt (Summary Applications, Statutory Applications and Appeals etc. Rules) 1999 are those specified in the applicable table of inclusive charges in schedule 5A.]

(5) This rule applies unless the court otherwise directs.

### Textual Amendments

**F5** Rule 3.3(4A) inserted (2.10.2023) by Act of Sederunt (Summary Applications, Statutory Applications and Appeals etc. Rules 1999 and Taxation of Judicial Expenses Rules 2019 Amendment) (Telecommunications Infrastructure) 2023 (S.S.I. 2023/223), paras. 1(2), **3(4)**

### Commencement Information

**I8** Rule 3.3 in force at 29.4.2019, see [rule 1.1\(2\)](#)

### Copying and scanning

**3.4.—**(1) This rule applies to the copying or scanning of documents carried out by, or at the instance of, the entitled party's solicitor, other than on payment of a charge to a third party (in which event Chapter 4 applies).

(2) Where the Auditor is satisfied that the number of pages reasonably copied or scanned was in excess of 2000, the Auditor may allow the charge mentioned in paragraph (3), but only in respect of those pages which exceed 2000.

(3) The charge is 1 unit per 100 pages copied or scanned, or part thereof.

(8) Simple procedure was introduced by the Courts Reform (Scotland) Act 2014 ([asp 18](#)), section 72.

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

#### Commencement Information

**I9** Rule 3.4 in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### Travel time

**3.5.** The Auditor may, on cause shown, and at the Auditor's discretion, allow a charge of 0.9 units per 6 minutes in respect of time engaged in travelling by the entitled party's solicitor.

#### Commencement Information

**I10** Rule 3.5 in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### Modification of inclusive charges

**3.6.** In appropriate circumstances the Auditor may, in respect of a charge specified in a table of inclusive charges—

- (a) increase or reduce a charge; or
- (b) apportion a charge between parties represented by different solicitors.

#### Commencement Information

**I11** Rule 3.6 in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### Simple procedure

**3.7.—(1)** This rule applies where an account of expenses falls to be taxed by reference to a table of charges in schedule 5.

(2) All charges allowed by the Auditor are to be reduced by 10%.

(3) Unless the court otherwise directs, where the total value of the claim is £2500 or less, all charges allowed by the Auditor, as reduced in accordance with paragraph (2), are to be further reduced—

- (a) where the total value of the claim is less than £1000, by 50%;
- (b) otherwise by 25%.

#### Commencement Information

**I12** Rule 3.7 in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### Instructing and attending with counsel

**3.8.—(1)** Subject to paragraph (2), where fees of counsel are allowed as an outlay in the sheriff court or Sheriff Appeal Court, the Auditor is also to allow the applicable charge for instructing counsel.

(2) Where the fees allowed are those of a solicitor advocate, paragraph (1) does not apply unless the solicitor advocate is acting on the instructions of another solicitor.

(3) Paragraph (4) applies where—

- (a) a solicitor advocate exercises a right of audience in the Court of Session; or
  - (b) fees of a solicitor advocate are allowed as an outlay in the sheriff court or Sheriff Appeal Court in accordance with rule 4.3 (fees of counsel in the sheriff court or Sheriff Appeal Court).
- (4) Where the solicitor advocate is assisted by another solicitor or a clerk the Auditor may allow the applicable attendance charge.

**Commencement Information**

**I13** [Rule 3.8](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

**Additional charge**

**3.9.** Where, on an application under rule 5.2 (additional charge)—

- (a) the court grants the application and specifies a percentage increase in charges in accordance with paragraph (4) of that rule, the charges allowed by the Auditor under this Chapter are to be increased by the percentage specified;
- (b) the Court of Session remits to the Auditor to determine if an increase should be allowed, or to determine the level of an increase, the charges allowed by the Auditor under this Chapter are to be increased by such additional charge, if any, as the Auditor may determine.

**Commencement Information**

**I14** [Rule 3.9](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

**Party litigants**

**3.10.—**(1) Where the entitled party was not represented by a solicitor the Auditor may, subject to paragraph (3), allow a reasonable sum in respect of work done by the entitled party which was reasonably required in connection with the proceedings.

(2) In determining what would be a reasonable sum the Auditor is to have regard to all the circumstances, including—

- (a) the nature of the work;
- (b) the time required to do the work;
- (c) the amount of any earnings lost during that time;
- (d) the importance of the proceedings to the entitled party; and
- (e) the complexity of the issues involved in the proceedings.

(3) Any sum allowed under this rule must not exceed two thirds of the charges that would be allowed under this Chapter if the same work had been done by a solicitor.

**Commencement Information**

**I15** [Rule 3.10](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

## CHAPTER 4

### OUTLAYS

#### Application

**4.1.** This Chapter applies for the purpose of determining the outlays incurred by, or on behalf of, the entitled party that are to be allowed at taxation.

#### Commencement Information

**I16** [Rule 4.1](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### Allowance of outlays

**4.2.** Subject to rules 4.3 to 4.5, outlays reasonably incurred in order to conduct the proceedings in a proper manner are to be allowed.

#### Commencement Information

**I17** [Rule 4.2](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### Fees of counsel in the sheriff court or Sheriff Appeal Court

**4.3.—(1)** This rule applies to the taxation of accounts of expenses relating to proceedings in the sheriff court or Sheriff Appeal Court.

(2) No fees are to be allowed for the work of counsel unless the proceedings, or particular work involved in the conduct of the proceedings, have been sanctioned as suitable for the employment of counsel in accordance with rule 5.4 (sanction for the employment of counsel in the sheriff court and Sheriff Appeal Court).

(3) Where particular work has been sanctioned as suitable for the employment of counsel the Auditor is to allow the reasonable fees of counsel for—

- (a) doing that work, and
- (b) subject to paragraph (6), consultations reasonably required in relation to that work.

(4) Where the proceedings have been sanctioned as suitable for the employment of counsel—

- (a) it is for the Auditor to determine the work in relation to which it was reasonable for counsel to be instructed;
- (b) subject to sub-paragraph (c), the Auditor is to allow the reasonable fees of counsel for carrying out that work;
- (c) subject to paragraph (3), no fees are to be allowed for work carried out before the date on which sanction was granted unless the proceedings are—
  - (i) proceedings subject to Chapter 36 of the Ordinary Cause Rules 1993<sup>(9)</sup>;
  - (ii) a simple procedure case; or
  - (iii) proceedings in the Sheriff Appeal Court.

<sup>(9)</sup> The Ordinary Cause Rules 1993 are in schedule 1 of the Sheriff Courts (Scotland) Act 1907 (c.51). Schedule 1 was substituted by S.I. 1993/1956 and last amended by S.S.I. 2017/186.



(5) In the determination of reasonable fees for the purposes of paragraphs (3) and (4), the Auditor must disregard the fact that counsel who carried out the work was senior counsel unless the proceedings, or the particular work, have been sanctioned as suitable for the employment of senior counsel.

(6) Except on cause shown, the Auditor is to allow fees for only two consultations in the course of proceedings.

(7) In this rule, references to fees of counsel for carrying out work include, where appropriate in the case of proofs, trials or other hearings that do not proceed, fees reflecting counsel's inability to accept alternative commitments.

**Commencement Information**

**I18** Rule 4.3 in force at 29.4.2019, see rule 1.1(2)

**Fees of solicitor advocates in the Court of Session**

**4.4.** Where a solicitor advocate exercises a right of audience in the Court of Session, the Auditor is to allow such fee for each item of work done by the solicitor advocate in the exercise of the right of audience as the Auditor would allow to an advocate for an equivalent item of work.

**Commencement Information**

**I19** Rule 4.4 in force at 29.4.2019, see rule 1.1(2)

**Skilled persons**

**4.5.—**(1) No charge incurred to a person who has been engaged for the purposes of the application of that person's skill is to be allowed as an outlay unless—

- (a) the person has been certified as a skilled person in accordance with rule 5.3 (certification of skilled persons); and
- (b) except where paragraph (4) applies, the charge relates to work done, or expenses incurred, after the date of certification.

(2) Where a person has been so certified, the Auditor is to allow charges for work done or expenses reasonably incurred by that person which were reasonably required for a purpose in connection with the proceedings, or in contemplation of the proceedings.

(3) The charges to be allowed under paragraph (2) are such charges as the Auditor determines to be fair and reasonable.

(4) This paragraph applies where—

- (a) the account relates to—
  - (i) proceedings subject to Chapter 43 of the Rules of the Court of Session 1994;
  - (ii) proceedings subject to Chapter 36 of the Ordinary Cause Rules 1993; or
  - (iii) a simple procedure case; or
- (b) the sheriff has determined in accordance with rule 5.3(5) that the certification has effect for the purposes of work done, or expenses incurred, before the date of certification.

*Status: Point in time view as at 02/10/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)*

#### Commencement Information

**I20** Rule 4.5 in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### Witnesses

**4.6.—(1)** Payments relating to the attendance of a witness at a proof or trial, when the witness is not called to give evidence, are to be allowed as an outlay only where the court has granted a motion certifying the witness as being in attendance.

(2) Payments to witnesses are to be aggregated in the account as a single outlay, and the details of the payments are to be entered in a separate schedule appended to the account.

(3) Receipts and vouchers for all payments claimed are to be produced to the paying party prior to the taxation, and to the Auditor if the Auditor so requires.

#### Commencement Information

**I21** Rule 4.6 in force at 29.4.2019, see [rule 1.1\(2\)](#)

## CHAPTER 5

### APPLICATIONS FOR ALLOWANCE OF AN ADDITIONAL FEE, FOR SANCTION FOR THE EMPLOYMENT OF COUNSEL, AND FOR CERTIFICATION OF SKILLED WITNESSES

#### Application

**5.1.—(1)** This Chapter applies for the purpose of applications to the court for—

- (a) the allowance of an additional charge;
- (b) the certification of skilled witnesses; and
- (c) sanction for the employment of counsel in the sheriff court and Sheriff Appeal Court.

(2) Applications to which this Chapter applies are to be made—

- (a) in a simple procedure case by incidental orders application;
- (b) otherwise by motion.

#### Commencement Information

**I22** Rule 5.1 in force at 29.4.2019, see [rule 1.1\(2\)](#)

#### Additional charge

**5.2.—(1)** An entitled party may apply to the court for an increase in the charges to be allowed at taxation in respect of work carried out by the entitled party's solicitor.

(2) Where the application is made to the Court of Session the court may, instead of determining the application, remit the application to the Auditor to determine if an increase should be allowed, and the level of any increase.

(3) The court or, as the case may be, the Auditor must grant the application when satisfied that an increase is justified to reflect the responsibility undertaken by the solicitor in the conduct of the proceedings.

(4) On granting an application the court must, subject to paragraph (5), specify a percentage increase in the charges to be allowed at taxation.

(5) The Court of Session may instead remit to the Auditor to determine the level of increase.

(6) In considering whether to grant an application, and the level of any increase, the court or, as the case may be, the Auditor is to have regard to—

- (a) the complexity of the proceedings and the number, difficulty or novelty of the questions raised;
- (b) the skill, time and labour and specialised knowledge required of the solicitor;
- (c) the number and importance of any documents prepared or perused;
- (d) the place and circumstances of the proceedings or in which the work of the solicitor in preparation for, and conduct of, the proceedings has been carried out;
- (e) the importance of the proceedings or the subject matter of the proceedings to the client;
- (f) the amount or value of money or property involved in the proceedings;
- (g) the steps taken with a view to settling the proceedings, limiting the matters in dispute or limiting the scope of any hearing.

**Commencement Information**

**I23** Rule 5.2 in force at 29.4.2019, see [rule 1.1\(2\)](#)

**Certification of skilled persons**

**5.3.—**(1) On the application of a party the court may certify a person as a skilled person for the purpose of rule 4.5 (skilled persons).

(2) The court may only grant such an application if satisfied that—

- (a) the person is a skilled person; and
- (b) it is, or was, reasonable and proportionate that the person should be employed.

(3) The refusal of an application under this rule does not preclude the making of a further application on a change of circumstances.

(4) Where the application is made in proceedings other than—

- (a) proceedings subject to Chapter 43 of the Rules of the Court of Session 1994;
- (b) proceedings subject to Chapter 36 of the Ordinary Cause Rules 1993; or
- (c) a simple procedure case,

paragraph (5) applies.

(5) Where this paragraph applies, the court may only determine that the certification has effect for the purposes of work already done by the person where the court is satisfied that the party applying has shown cause for not having applied for certification before the work was done.

**Commencement Information**

**I24** Rule 5.3 in force at 29.4.2019, see [rule 1.1\(2\)](#)

*Status: Point in time view as at 02/10/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)*

### **Sanction for the employment of counsel in the sheriff court and Sheriff Appeal Court**

**5.4.**—(1) This rule applies to proceedings in the sheriff court and Sheriff Appeal Court.

(2) On the application of a party the court may, subject to paragraphs (4) to (6), sanction—

- (a) the proceedings;
- (b) any part of the proceedings;
- (c) particular work involved in the conduct of the proceedings; or
- (d) any combination of (a), (b) and (c),

as suitable for the employment of counsel by that party.

(3) Where proceedings or work are sanctioned as suitable for the employment of senior counsel, or as suitable for the employment of more than one counsel, the interlocutor must record that.

(4) Paragraphs (5) and (6) apply where the application is made in proceedings other than—

- (a) proceedings subject to Chapter 36 of the Ordinary Cause Rules 1993;
- (b) a simple procedure case; or
- (c) proceedings in the Sheriff Appeal Court.

(5) An interlocutor sanctioning proceedings, or a part of proceedings, as suitable for the employment of counsel has no effect as regards work carried out by counsel before the date of the interlocutor.

(6) The court may only sanction particular work already carried out as suitable for the employment of counsel when satisfied that the party applying has shown cause for not having applied for sanction before the work was carried out.

(7) The refusal of an application under this rule does not preclude the making of a further application on a change of circumstances.

#### **Commencement Information**

**I25** [Rule 5.4](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

## **CHAPTER 6**

### **VALUE ADDED TAX**

#### **Value added tax**

**6.1.**—(1) Where work done by a solicitor constitutes a supply of services in respect of which value added tax is chargeable by the solicitor, there may be added to the charges allowed in respect of that work under Chapter 3 an amount equal to the value added tax chargeable on those charges, unless the entitled party will not bear the burden of the value added tax.

(2) Where an outlay allowed under Chapter 4 is a charge for the supply of goods or services on which the supplier has charged value added tax, the amount of the value added tax charged may only be allowed as an outlay when the entitled party will bear the burden of the value added tax.

#### **Commencement Information**

**I26** [Rule 6.1](#) in force at 29.4.2019, see [rule 1.1\(2\)](#)

## CHAPTER 7

### PAYMENTS TO WITNESSES AND FEES OF SHORTHAND WRITERS

#### Reimbursement of witnesses

7.1. Schedule 6 has effect for the purpose of regulating the liability of a party at whose instance a person was cited or requested to appear as a witness in civil proceedings, to reimburse losses and expenses incurred by that person.

#### Commencement Information

I27 Rule 7.1 in force at 29.4.2019, see rule 1.1(2)

#### Fees of shorthand writers and transcribers

7.2.—(1) The table in Part 1 of schedule 7 has effect for the purpose of regulating the fees charged by shorthand writers and persons preparing transcripts of evidence.

(2) The table in Part 2 of schedule 7 has effect for the purpose of regulating the expenses that may be charged by a shorthand writer instructed to attend a proof, jury trial or commission, in so far as reasonably incurred.

(3) Value added tax may be added to the fees and expenses chargeable where the shorthand writer or transcriber is required to charge value added tax.

#### Commencement Information

I28 Rule 7.2 in force at 29.4.2019, see rule 1.1(2)

## CHAPTER 8

### DILIGENCE

#### Instructing steps in diligence

8.1. Where, in the execution of diligence, the expenses chargeable against a debtor include the expenses incurred by a solicitor in instructing a messenger-at-arms or sheriff officer to take any step, the sum chargeable for each such instruction is 1.25 units.

#### Commencement Information

I29 Rule 8.1 in force at 29.4.2019, see rule 1.1(2)

Edinburgh  
27th February 2019

CJM SUTHERLAND  
Lord President  
I.P.D.

**Status:** Point in time view as at 02/10/2023.  
**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

SCHEDULE 1

Rule 3.3(2)(a)

TABLE OF DETAILED CHARGES

		Units
<b>Commencement Information</b>		
<b>I30</b> Sch. 1 in force at 29.4.2019, see <a href="#">rule 1.1(2)</a>		
<b>Time charges</b>		
1.	Time engaged by solicitor, except as otherwise specifically provided, in <ul style="list-style-type: none"> <li>• preparing for or conducting any hearing;</li> <li>• attendance at any hearing (including waiting time), consultation with counsel, or meeting; or</li> <li>• perusing documents,</li> </ul> per 6 minutes (or such other sum as in the opinion of the Auditor is justified)	1
2.	Time engaged by clerk, one-half of above	
<b>Documents</b>		
3.	Drafting—	
	(a) affidavits and (where ordered by the court) witness summaries and witness statements, per 250 words	2.5
	(b) formal documents	0.75
	(c) other documents, per 250 words	1.25
4.	Perusal of a precognition or report prepared by a skilled person, per 250 words	0.75
5.	Reviewing documents prepared by counsel where counsel’s fee for preparing same is allowed as an outlay, per 1250 words	0.75
6.	Certifying or signing a document	0.75
<b>Communications</b>		
7.	Formal written communications	0.5
8.	Other written communications, per 125 words	1.25
9.	Lengthy telephone calls, to be charged at attendance rate	
10.	Other telephone calls	0.75
<b>The process</b>		
11.	Making up and lodging process	1.25
12.	Each necessary lodging in process, uplifting and borrowing from process and return of borrowed item	1.25
<b>Citation and service</b>		

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

13.	Each citation of party, witness or haver, to include completion of all associated forms and certificate of citation	1.25
14.	Instructing officers to serve, execute or intimate any document, including examining execution and settling fee	1.25
15.	Accepting service	1.25

SCHEDULE 2

Rule 3.3(2)(b)(i)

TABLES OF INCLUSIVE CHARGES FOR WORK UNDERTAKEN BY SOLICITORS IN PROCEEDINGS IN THE COURT OF SESSION

**Commencement Information**

**I31** Sch. 2 in force at 29.4.2019, see [rule 1.1\(2\)](#)

TABLE 1

UNDEFENDED ACTIONS

PART 1

UNDEFENDED ACTIONS IN WHICH DECREE IN ABSENCE WAS GRANTED IN ACCORDANCE WITH RULE 19.1 OF THE RULES OF THE COURT OF SESSION 1994

	<b>Units</b>
All work up to and including obtaining extract decree	22.5

PART 2

UNDEFENDED ACTIONS OF DIVORCE OR DISSOLUTION OF CIVIL PARTNERSHIP, OR OF SEPARATION, IN WHICH THE FACTS SET OUT IN SECTION 1(2)(a) OR (b) OF THE DIVORCE (SCOTLAND) ACT 1976 OR IN SECTION 117(3)(a) OF THE CIVIL PARTNERSHIP ACT 2004 WERE RELIED ON AND IN WHICH EVIDENCE WAS GIVEN BY AFFIDAVIT ALONE

	<b>Units</b>
All work up to and including obtaining extract decree	95
Further charge where decree granted in respect of a conclusion relating to an ancillary matter	25
Further charge where the pursuer was represented by a solicitor in Edinburgh and a solicitor outside Edinburgh, and the Auditor is satisfied that it was appropriate for the pursuer to be so represented	22.5

PART 3

UNDEFENDED ACTIONS OF DIVORCE OR DISSOLUTION OF CIVIL PARTNERSHIP, OR OF SEPARATION, IN WHICH THE FACTS SET OUT IN SECTION 1(1)(b), (2)(d) or (2)(e) OF THE DIVORCE (SCOTLAND) ACT 1976 OR IN SECTION 117(2)(b), (3)(c) or (3)(d) OF THE CIVIL PARTNERSHIP ACT 2004 WERE RELIED ON AND IN WHICH EVIDENCE WAS GIVEN BY AFFIDAVIT ALONE

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

	<b>Units</b>
All work up to and including obtaining extract decree	70
Further charge where decree granted in respect of a conclusion relating to an ancillary matter	25
Further charge where the pursuer was represented by a solicitor in Edinburgh and a solicitor outside Edinburgh, and the Auditor is satisfied that it was appropriate for the pursuer to be so represented	22.5

#### PART 4

#### UNDEFENDED ACTIONS SUBJECT TO SECTION 8(1) OF THE CIVIL EVIDENCE (SCOTLAND) ACT 1988 IN WHICH DECREE WAS GRANTED FOLLOWING A PAROLE PROOF

	<b>Units</b>
<b>1. Instruction</b>	
All work (apart from precognitions) up to and including the calling of the summons	30
<b>2. Amendment</b>	
(a) Where summons amended, re-service is not ordered and motion is not starred	5
(b) Where summons amended, re-service is not ordered and motion is starred	6.25
(c) Where summons amended and re-service is ordered	7.5
<b>3. Incidental procedure</b>	
Fixing diet, enrolling action, preparing for proof, citing witnesses etc.	17.5
<b>4. Commission to take evidence on interrogatories</b>	
(a) All work (except as otherwise provided for) up to and including lodging of completed interrogatories	7.5
(b) Attendance at execution of commission (if required), per 6 minutes	1
(c) Charge for completed interrogatories, per 250 words	1.25
<b>5. Commission to take evidence on open commission</b>	
(a) All work up to and including lodging of report of commission, other than attendance at execution of commission	7.5
(b) Attendance at execution of commission, per 6 minutes	1
<b>6. Other matters</b>	
Where applicable, charges under paragraphs 1, 12, 14, 17 and 22 of Table 2 of this schedule	
<b>7. Proof and completion</b>	
All work (except as otherwise provided for) up to and including obtaining extract decree	22.5
<b>8. Accounts</b>	
Framing and lodging account and attending taxation	7.5



TABLE 2  
DEFENDED ACTIONS (OTHER THAN THOSE TO WHICH TABLE 3 APPLIES)

	Units
<b>1. Precognitions, affidavits and (where ordered by the court) witness summaries and witness statements</b>	
(a) Taking and drawing precognitions, per 250 words	5
(b) Where a skilled person prepares his or her own precognition or report, charge for perusing it (whether or not in the course of doing so the solicitor revises or adjusts it), per 250 words	2.5
(c) Preparation and lodging of affidavits and (where ordered by the court) witness summaries and witness statements, per 250 words	5
(d) Perusing opponent's witness summaries, witness statements and affidavits, per 250 words	2.5
<b>2. Work before commencement of proceedings</b>	
All work (except as otherwise provided for) which the Auditor is satisfied has reasonably been undertaken in contemplation of, or preparatory to, the commencement of proceedings	45
<b>3. Instruction</b>	
(a) All work (apart from precognitions) from commencement until lodgement of open record	45
(b) Instructing re-service where necessary	5
(c) If counterclaim lodged, further charge to each party	10
<b>4. Record</b>	
(a) All work in connection with adjustment and closing of record (including subsequent work in connection with By Order (Adjustment) Roll, except in actions proceeding under Chapter 42A)—	
(i) where cause settled or disposed of before record closed	30
(ii) otherwise	50
(b) If consultation held before record closed, further charges may be allowed as follows—	
(i) arranging consultation	5
(ii) attendance at consultation, per 6 minutes	1
(c) Further charge to each existing party for each pursuer, defender or third party brought in before the record is closed (to include necessary amendments)	15
(d) Further charge to each existing party if an additional pursuer, defender or third party is brought in after the record is closed	22.5
(e) Charge to a new pursuer who requires to be brought in as a result of the death of an existing pursuer	15
<b>5. By Order (Adjustment) Roll in actions proceeding under Chapter 42A</b>	

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

(a) Preparing for hearing, including instruction of counsel, and attendance not exceeding half an hour	7.5
(b) Thereafter attendance, per 6 minutes	1
<b>6. Notes of Argument, Statements of Facts or Issues and Notes of Proposals for Further Procedure</b>	
(a) Instructing, perusing and lodging first Note of Arguments (either party)	10
(b) Perusing opponent's Note of Arguments	5
(c) Instructing, perusing and lodging any further Note of Arguments (either party)	5
(d) Instructing, perusing and lodging (each) Statement of Facts or Issues	7.5
(e) Perusing opponent's Statement of Facts or Issues (each)	5
(f) Instructing, revising and lodging (each) Note of Proposals for Further Procedure	7.5
(g) Perusing opponent's Note of Proposals for Further Procedure (each)	5
<b>7. Procedure Roll, preliminary, procedural or other hearing</b>	
(a) Preparing for hearing including all work, incidental work and instruction of counsel	10
(b) Attendance, per 6 minutes	1
(c) Advising and work incidental to it	7.5
<b>8. Adjustment of issues and counter issues</b>	
(a) All work in connection with, and incidental to, the lodging, adjustment and approval of an issue	10
(b) Further charge to pursuer for considering—	
(i) first counter-issue	2.5
(ii) each additional counter-issue	1.25
(c) Charge to defender or third party for—	
(i) all work in connection with and incidental to the lodging, adjustment and approval of a counter-issue	10
(ii) considering issue where no counter-issue lodged	2.5
(iii) considering each additional counter-issue	1.25
<b>9. Incidental Procedure (not chargeable prior to the approval of issue of allowance of proof)</b>	
Fixing diet, obtaining note on the line of evidence etc., borrowing and returning process and all other work prior to the consultation on the sufficiency of evidence	22.5
<b>10. Amendment of record</b>	
(a) Amendment of conclusions only, charge to proposer	7.5
(b) Amendment of conclusions only, charge to opponent	2.5
(c) Amendment of pleadings after record closed, where no answers to the amendment are lodged, charge to proposer	10

(d) In same circumstances as set out in sub-paragraph (c), charge to opponent	5
(e) Amendment of pleadings after record closed, where answers are lodged, charge to proposer and each party lodging answers	25
(f) Further charge for adjustment of minute and answers, where applicable, to be allowed to each party	15
<b>11. Lodging productions</b>	
(a) Lodging productions, each inventory	5
(b) Considering opponent's productions, each inventory	2.5
<b>12. Miscellaneous motions and minutes where not otherwise covered by this table</b>	
(a) Where attendance of counsel and/or solicitor not required	2.5
(b) Where attendance of counsel and/or solicitor required, inclusive of instruction of counsel, not exceeding half an hour	7.5
(c) Thereafter attendance, per additional 6 minutes	1
(d) Instructing counsel for a minute (other than a minute ordered by the court), revising and lodging as a separate step in process including any necessary action	7.5
(e) Perusing a minute of admission or abandonment	2.5
<b>13. Valuation of claim in actions proceeding under Chapter 42A</b>	
(a) Valuation of claim	30
(b) Considering opponent's valuation of claim	15
<b>14. Specification of documents or property</b>	
(a) Instructing counsel, revising and lodging and all incidental procedure to obtain a diligence up to and including obtaining interlocutor	10
(b) Charge to opponent	5
(c) Arranging commission, citing havers, instructing commissioner and shorthand writer and preparation for commission	10
(d) Charge to opponent	5
(e) Attendance at execution of commission, per 6 minutes	1
(f) If alternative procedure adopted, charge per person on whom order served	3.75
(g) Perusal of documents or inspection of property recovered under a specification (or by informal means) where not otherwise provided for in this Table, per 6 minutes	1
<b>15. Commission to take evidence on interrogatories</b>	
(a) Applying for commission to cover all work up to and including lodging report of commission with completed interrogatories and cross-interrogatories	20
(b) Charge to opponent—	
(i) if cross-interrogatories lodged	15
(ii) if no cross-interrogatories lodged	6.25

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

(c) In addition to above, charge to each party for completed interrogatories or cross-interrogatories, per 250 words	1.25
<b>16. Commission to take evidence on open commissions</b>	
(a) Applying for commission up to and including lodging report of commission	22.5
(b) Charge to opponent	10
(c) Further charge for attendance at execution of commission, per 6 minutes	1
<b>17. Reports obtained under order of court excluding Auditor's report</b>	
(a) All work incidental to the report	10
(b) Further charge for perusal of report, per 6 minutes	1
<b>18. Preparation for proof or jury trial</b>	
To include fixing consultation on the sufficiency of evidence, citing witnesses, all work checking and writing up process and preparing for proof or jury trial—	
(a) if action settled before proof or jury trial, or lasts only one day, to include, where applicable, instruction of counsel	65
(b) for each day or part of day after the first, including instruction of counsel	6.25
(c) preparing for adjourned diets and all work incidental to it as in subparagraph (a), if adjourned for more than five days	15
(d) if consultation held before proof or jury trial, attendance, per 6 minutes	1
(e) all work in connection with making up and pagination of joint bundle of medical records in actions proceeding under Chapter 42A	10
<b>19. Pre-trial meeting</b>	
(a) Arranging pre-trial meeting (each occasion)	5
(b) Preparing for pre-trial meeting	27.5
(c) Preparing for continued pre-trial meeting (each occasion)	10
(d) Attending pre-trial meeting, per 6 minutes	1
(e) Joint Minute of pre-trial meeting	2.5
<b>20. Settlement</b>	
(a) Judicial tender or pursuer's offer—	
(i) lodging or considering first tender or pursuer's offer	15
(ii) lodging each further tender or pursuer's offer, subject to the Auditor being satisfied that the tender or offer was a genuine attempt to settle the proceedings	10
(iii) considering each further tender or pursuer's offer	10
(iv) if tender accepted, further charge to each accepting party	10
(v) if pursuer's offer accepted, further charge to offering party	10

(b) Extra-judicial settlement – advising on, negotiating and agreeing extra-judicial settlement (not based on judicial tender or pursuer’s offer) to include preparation and lodging of joint minute	25
(c) The Auditor may allow a charge in respect of work undertaken with a view to settlement (whether or not settlement is in fact agreed), including offering settlement	40
(d) If consultation held to consider tender, pursuer’s offer, extra-judicial settlement or with a view to settlement (whether or not settlement is in fact agreed), attendance, per 6 minutes	1
<b>21. Hearing limitation fee</b>	
To include all work undertaken with a view to limiting the matters in dispute or limiting the scope of any hearing, and including exchanging documents, precognitions and expert reports, agreeing any fact, statement or document, and preparing and lodging any joint minute	50
<b>22. Proof or jury trial</b>	
Attendance, per 6 minutes	1
<b>23. Accounts</b>	
(a) Preparation and lodging of judicial account, to include production of vouchers and adjustment of expenses	20
(b) Preparing for taxation, per 6 minutes	1
(c) Attendance at taxation, per 6 minutes	1
<b>24. Ordering and obtaining extract</b>	<b>3.75</b>
<b>25. Final procedure</b>	
<b>All work to close of cause so far as not otherwise provided for—</b>	
(a) if case goes to proof or jury trial, or is settled within 14 days before the diet of proof or jury trial	20
(b) in any other case	6.25

TABLE 3  
DEFENDED PERSONAL INJURIES ACTIONS

	<b>Units</b>
<b>1. Precognitions/Expert Reports</b>	
(a) Taking and drawing precognitions, per 250 words	5
(b) Where a skilled person prepares his or her own precognition or report, charge for perusing it (whether or not in the course of doing so the solicitor revises or adjusts it), per 250 words	2.5
<b>2. Work before commencement of proceedings</b>	
All work (except as otherwise provided for in this Table) which the Auditor is satisfied has reasonably been undertaken in contemplation of, or preparatory to, the	45

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commencement of proceedings particularly to include communications between parties in relation to areas of medical/quantum/discussion regarding settlement	
<b>3. Instruction</b>	
(a) All work (except as otherwise specifically provided for in this Table) from commencement to lodging of defences	45
(b) Further charge in the event of the summons being drafted without the assistance of counsel	15
(c) Specification of documents per Form 43.2-B	7.5
(d) Charge to opponent for considering specification of documents	5
(e) Instructing re-service where necessary	5
(f) If counterclaim lodged, further charge to each party to include Answers	15
(g) Arranging commission to recover documents, citing havers, instructing commissioner and shorthand writer and preparation for commission	10
(h) Charge to opponent where commission arranged	5
(i) Attendance at execution of commission, per 6 minutes	1
(j) If alternative procedure adopted, charge per person on whom order served	3.75
(k) Perusal of documents recovered under a specification of documents (or by informal means) where not otherwise provided for in this Table, per 6 minutes	1
<b>4. Record</b>	
(a) All work in connection with adjustment and closing of record—	
(i) where cause settled or disposed of before record closed	30
(ii) otherwise	50
(b) If consultation held before record closed, further charges may be allowed as follows—	
(i) arranging consultation	5
(ii) attendance at consultation, per 6 minutes	1
(c) Further charge to each existing party for each pursuer, defender or third party brought in before the record is closed (to include necessary amendments)	15
(d) Further charge to each existing party if an additional pursuer, defender or third party is brought in after the record is closed	22.5
(e) Charge to a new pursuer who requires to be brought in as a result of the death of an existing pursuer	15
<b>5. Notes of arguments</b>	
(a) Instructing, perusing and lodging first Note of Arguments, where ordained by the Court (either party)	10
(b) Perusing opponent's Note of Arguments	5
(c) Instructing, perusing and lodging any further Note of Arguments, where ordained by the Court (either party)	5

<b>6. Adjustment of issues and counter-issues</b>	
(a) All work in connection with, and incidental to, the lodging, adjustment and approval of an issue	10
(b) Further charge to pursuer for considering—	
(i) first counter-issue	2.5
(ii) each additional counter-issue	1.25
(c) Charge to defender or third party for—	
(i) all work in connection with and incidental to the lodging, adjustment and approval of a counter-issue	10
(ii) considering issue where no counter-issue lodged	2.5
(iii) considering each additional counter-issue	1.25
<b>7. Incidental procedure (not chargeable prior to the approval of issue of allowance of proof)</b>	
Fixing diet, obtaining note on the line of evidence etc., borrowing and returning process and all other work prior to the consultation on the sufficiency of evidence	22.5
<b>8. Amendment of record</b>	
(a) Amendment of conclusions only, charge to proposer	7.5
(b) Amendment of conclusions only, charge to opponent	2.5
(c) Amendment of pleadings after record closed, where no answers to the amendment are lodged, charge to proposer	10
(d) In same circumstances as set out in sub-paragraph (c), charge to opponent	5
(e) Amendment of pleadings after record closed, where answers are lodged, charge to proposer and each party lodging answers	25
(f) Further charge for adjustment of minute and answers, where applicable, to be allowed to each party	15
<b>9. Lodging productions</b>	
(a) Lodging productions, each inventory	5
(b) Considering opponent's productions, each inventory	2.5
<b>10. By Order Roll/variation of timetable order/adjustment on final decree/ interim payment of damages</b>	
(a) Preparing for hearing, including instruction of counsel, and attendance not exceeding half an hour	7.5
(b) Thereafter attendance, per 6 minutes	1
(c) In the event of a separate Advising/Opinion, all work incidental thereto	7.5
<b>11. Miscellaneous motions and minutes where not otherwise covered by this Table</b>	
(a) Where attendance of counsel and/or solicitor not required	2.5
(b) Where attendance of counsel and/or solicitor required, inclusive of instruction of counsel, not exceeding half an hour	7.5

*Status: Point in time view as at 02/10/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)*

(c) Thereafter attendance, per 6 minutes	1
(d) Instructing counsel for a minute/note on further procedure (if applicable), revising and lodging as a separate step in process including any necessary action	7.5
(e) Perusing a minute of admission or abandonment, a note ordered by the court, or a notice of grounds	2.5
<b>12. Valuation of claim</b>	
(a) Statement of valuation of claim	30
(b) Considering opponent's statement of valuation of claim	15
<b>13. Specification of documents or property (if further specification considered necessary)</b>	
(a) Instructing counsel, revising and lodging and all incidental procedure to obtain a diligence up to and including obtaining interlocutor	10
(b) Charge to opponent	5
(c) Arranging commission, citing havers, instructing commissioner and shorthand writer and preparation for commission	10
(d) Charge to opponent	5
(e) Attendance at execution of commission, per 6 minutes	1
(f) If alternative procedure adopted, charge per person on whom order served	3.75
(g) Perusal of documents or inspection of property recovered under a specification (or by informal means) where not otherwise provided for in this Table, per 6 minutes	1
<b>14. Commission to take evidence on interrogatories</b>	
(a) Applying for commission to cover all work up to and including lodging report of commission with completed interrogatories and cross-interrogatories	20
(b) Charge to opponent—	
(i) if cross-interrogatories lodged	15
(ii) if no cross-interrogatories lodged	6.25
(c) In addition to above, charge to each party for completed interrogatories or cross-interrogatories, per 250 words	1.25
<b>15. Commission to take evidence on open commission</b>	
(a) Applying for commission up to and including lodging report of commission	22.5
(b) Charge to opponent	10
(c) Further charge for attendance at execution of commission, per 6 minutes	1
<b>16. Reports obtained under order of court excluding Auditor's report</b>	
(a) All work incidental to the report	10
(b) Further charge for perusal of report, per 6 minutes	1
<b>17. Preparation for proof or jury trial</b>	



To include fixing consultation on the sufficiency of evidence, citing witnesses, all work checking and writing up process and preparing for proof or jury trial—	
(a) if action settled before proof or jury trial, or lasts only one day, to include, where applicable, instruction of counsel	65
(b) for each day or part of day after the first, including instruction of counsel	6.25
(c) preparing for adjourned diets and all work incidental to it as in subparagraph (a), if adjourned for more than five days	15
(d) if consultation held before proof or jury trial, attendance, per 6 minutes	1
<b>18. Pre-trial meeting</b>	
(a) Arranging pre-trial meeting (each occasion)	5
(b) Preparing for pre-trial meeting	27.5
(c) Preparing for continued pre-trial meeting (each occasion)	10
(d) Attending pre-trial meeting, per 6 minutes	1
(e) Joint Minute of pre-trial meeting	2.5
<b>19. Settlement</b>	
(a) Judicial tender or pursuer's offer—	
(i) lodging or considering first tender or pursuer's offer	15
(ii) lodging each further tender or pursuer's offer, subject to the Auditor being satisfied that the tender or offer was a genuine attempt to settle the proceedings	10
(iii) considering each further tender or pursuer's offer	10
(iv) if tender accepted, further charge to each accepting party	10
(v) if pursuer's offer accepted, further charge to offering party	10
(b) Extra-judicial settlement – advising on, negotiating and agreeing extra-judicial settlement (not based on judicial tender or pursuer's offer) to include preparation and lodging of joint minute	25
(c) The Auditor may allow a charge in respect of work undertaken with a view to settlement (whether or not settlement is in fact agreed), including offering settlement	40
(d) If consultation held to consider tender, pursuer's offer, extra-judicial settlement or with a view to settlement (whether or not settlement is in fact agreed), attendance, per 6 minutes	1
<b>20. Hearing limitation fee</b>	
For any work undertaken to limit matters in dispute not otherwise provided for – subject to details being provided	20
<b>21. Proof or jury trial</b>	
Attendance, per 6 minutes	1
<b>22. Accounts</b>	

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

(a) Preparation and lodging of judicial account, to include production of vouchers and adjustment of expenses	20
(b) Preparing for taxation, per 6 minutes	1
(c) Attendance at taxation, per 6 minutes	1
<b>23. Ordering and obtaining extract</b>	<b>3.75</b>
<b>24. Final procedure</b>	
<b>All work to close of cause so far as not otherwise provided for—</b>	
(a) if case goes to proof or jury trial, or is settled within 14 days before the diet of proof or jury trial	20
(b) in any other case	6.25

TABLE 4  
OUTER HOUSE PETITIONS

	Units
<b>1. Unopposed petition</b>	
(a) All work, including precognitions, up to and obtaining extract decree	45
(b) Where the party has been represented by an Edinburgh solicitor and a solicitor outside Edinburgh, the Auditor may, if satisfied that it was appropriate for the party to be so represented, allow a charge of	60
<b>2. Opposed petition</b>	
(a) All work (other than precognitions) up to and including lodging petition, obtaining and executing warrant for service	35
(b) Where applicable, charges under paragraphs 1, 2, 4, 6(a) – (e), 7, 9, 10, 11, 12 and 14 – 25 of Table 2 of this schedule	
<b>3. Reports in opposed petitions</b>	
(a) Each report by the Accountant of Court	5
(b) Any other report, as under paragraph 17 of Table 2 of this schedule	
<b>4. Obtaining a bond of caution</b>	<b>5</b>

TABLE 5  
INNER HOUSE BUSINESS

	Units
<b>1. Reclaiming motions</b>	
(a) Charge to reclaimer for all work (except as otherwise provided for in this Table) up to interlocutor sending cause to Summar Roll	15
(b) Charge to respondent	7.5
(c) Further charge to each party for preparing or reviewing every 50 pages of Appendix	6.25

<b>2. Appeals from inferior courts</b>	
(a) Charge to appellant	17.5
(b) Charge to respondent	8.75
(c) Further charge to each party for preparing or reviewing every 50 pages of Appendix	6.25
<b>3. Special cases, Inner House petitions and appeals other than under paragraph 2 of this Table</b>	
According to circumstances of the case.	
<b>4. Note of objection</b>	
(a) Instructing, perusing and lodging note of objection	10
(b) Perusing opponent's note of objection	5
(c) Where attendance of counsel inclusive of instruction of counsel, not exceeding half an hour	7.5
(d) Thereafter attendance, per 6 minutes	1
<b>5. Grounds of appeal or cross appeal</b>	
(a) Instructing, perusing and lodging grounds of appeal or cross appeal	10
(b) Perusing opponent's note of appeal or cross appeal	5
<b>6. Incidental procedure</b>	
All work in connection with noting remittance of cause to Summar Roll and fixing of Summar Roll hearing	10
<b>7. Summar Roll</b>	
(a) Preparing for hearing and instructing counsel including instructing and lodging lists of authorities and notes of arguments	15
(b) Attendance, per 6 minutes	1
<b>8. Obtaining a bond of caution</b>	<b>6.25</b>
<b>9. Other matters</b>	
<b>Where applicable, charges under Table 2 of this schedule</b>	

## SCHEDULE 3

Rule 3.3(2)(b)(ii)

TABLES OF INCLUSIVE CHARGES FOR WORK UNDERTAKEN BY  
SOLICITORS IN PROCEEDINGS IN THE SHERIFF APPEAL COURT  
UNDER THE ACT OF SEDERUNT (SHERIFF APPEAL COURT RULES) 2015

**Commencement Information**I32 Sch. 3 in force at 29.4.2019, see [rule 1.1\(2\)](#)

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

TABLE 1  
APPEALS UNDER THE STANDARD APPEAL PROCEDURE  
OR THE ACCELERATED APPEAL PROCEDURE

	<b>Units</b>
<b>Initiation of appeal</b>	
1. All work (except appearances) up to appointment of appeal to standard appeal procedure or accelerated appeal procedure—	
(a) charge for appellant	25
(b) charge for respondent	12.5
<b>Cross appeals</b>	
2. Preparing and lodging—	
(a) grounds of appeal	10
(b) answers to grounds of appeal	10
3. Considering opponent’s grounds of appeal or answers to grounds of appeal	5
<b>Referral of questions about competency of appeal</b>	
4. Preparing and lodging reference	10
5. Considering opponent’s reference	5
6. Preparing and lodging note of argument	10
<b>Lodging documents prior to procedural hearing</b>	
7. Lodging all necessary documents (except appendix) as required by the timetable	10
8. Preparing or revising appendix, per 50 pages	6.25
<b>Conduct of and attendance at hearings</b>	
9. Conducting or attending any hearing, per 6 minutes	1
<b>Note:</b> Paragraph 9 does not apply where any other paragraphs in this Part specifies that it includes initial attendance at court, unless that hearing is continued.	
<b>Preparation for appeal hearing</b>	
10. Preparing for appeal hearing where counsel not instructed to conduct the hearing	20
<b>Motions and minutes</b>	
11. Preparing and lodging any written motion or minute, including initial attendance at court to conduct hearing—	
(a) where opposed	12.5
(b) where unopposed	5
12. Considering opponent’s written motion or minute, including initial attendance at court to conduct hearing—	
(a) where opposed	12.5

(b) where unopposed	5
<b>Amendment of pleadings</b>	
13. Preparing and lodging motion to amend	10
14. Considering opponent's motion to amend	7.5
15. Preparing and lodging opposition to motion	5
16. Considering opponent's opposition to motion	5
<b>Withdrawal of solicitors</b>	
17. All work preparing for a peremptory hearing fixed under rule 17.3(1), including initial attendance at court to conduct peremptory hearing	10
<b>Expenses</b>	
18. Preparing and lodging account of expenses	15
19. Attendance at taxation, per 6 minutes	1
<b>Instruction of counsel</b>	
20. Instructing counsel to attend court to conduct a hearing (to include solicitor's preparation for the hearing)	12.5
21. Arranging and attending consultation with counsel—	
(a) where total time engaged does not exceed one hour	12.5
(b) for each additional 6 minutes	1

TABLE 2  
APPLICATIONS FOR NEW TRIAL OR TO ENTER JURY VERDICT

	<b>Units</b>
<b>Initiation of application</b>	
1. All work (except appearances) up to issue of timetable—	
(a) charge for applicant	25
(b) charge for respondent	12.5
<b>Referral of questions about competency of application</b>	
2. Preparing and lodging reference	10
3. Considering opponent's reference	5
4. Preparing and lodging note of argument	10
<b>Lodging documents prior to procedural hearing</b>	
5. Lodging all necessary documents (except appendix) as required by the timetable	10
6. Preparing or revising appendix, per 50 pages	6.25
<b>Conduct of and attendance at hearings</b>	
7. Conducting or attending any hearing, per 6 minutes	1

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<b>Note:</b> Paragraph 7 does not apply where any other paragraph in this Part specifies that it includes initial attendance at court, unless that hearing is continued.	
<b>Preparation for hearing required to dispose of application</b>	
8. Preparing for hearing required to dispose of application where counsel not instructed to conduct the hearing	20
<b>Motions and minutes</b>	
9. Preparing and lodging any written motion or minute, including initial attendance at court to conduct hearing—	
(a) where opposed	12.5
(b) where unopposed	5
10. Considering opponent’s written motion or minute, including initial attendance at court to conduct hearing—	
(a) where opposed	12.5
(b) where unopposed	5
<b>Amendment of pleadings</b>	
11. Preparing and lodging motion to amend	10
12. Considering opponent’s motion to amend	7.5
13. Preparing and lodging opposition to motion	5
14. Considering opponent’s opposition to motion	5
<b>Withdrawal of solicitors</b>	
15. All work preparing for a peremptory hearing fixed under rule 17.3(1), including initial attendance at court to conduct peremptory hearing	10
<b>Expenses</b>	
16. Preparing and lodging account of expenses	15
17. Attendance at taxation, per 6 minutes	1
<b>Instruction of counsel</b>	
18. Instructing counsel to attend court to conduct a hearing (to include solicitor’s preparation for the hearing)	12.5
19. Arranging and attending consultation with counsel	
(a) where total time engaged does not exceed one hour	12.5
(b) for each additional 6 minutes	1

TABLE 3  
APPEALS FROM SIMPLE PROCEDURE CASES

	<b>Units</b>
<b>Preparation for hearing required to dispose of appeal</b>	

1. Preparing for hearing under rule 29.4 of the Sheriff Appeal Court Rules (or rule 16.4 of the Simple Procedure Rules) where counsel not instructed to conduct the hearing	20
<b>Conduct of and attendance at hearings</b>	
2. Conducting or attending any hearing, per 6 minutes	1
<b>Note:</b> Paragraph 2 does not apply where any other paragraph in this Part specifies that it includes initial attendance at court, unless that hearing is continued.	
<b>Motions and minutes</b>	
3. Preparing and lodging any written motion or minute, including initial attendance at court to conduct hearing—	
(a) where opposed	12.5
(b) where unopposed	5
4. Considering opponent's written motion or minute, including initial attendance at court to conduct hearing—	
(a) where opposed	12.5
(b) where unopposed	5
<b>Withdrawal of solicitors</b>	
5. All work preparing for a peremptory hearing fixed under rule 17.3(1), including initial attendance at court to conduct peremptory hearing	10
<b>Expenses</b>	
6. Preparing and lodging account of expenses	15
7. Attendance at taxation, per 6 minutes	1
<b>Instruction of counsel</b>	
8. Instructing counsel to attend court to conduct a hearing (to include solicitor's preparation for the hearing)	12.5
9. Arranging and attending consultation with advocate or solicitor advocate	
(a) where total time engaged does not exceed one hour	12.5
(b) for each additional 6 minutes	1

## SCHEDULE 4

Rule 3.3(2)(b)(iii)

TABLES OF INCLUSIVE CHARGES FOR WORK UNDERTAKEN  
BY SOLICITORS IN ORDINARY CAUSES IN THE SHERIFF COURT**Commencement Information**I33 Sch. 4 in force at 29.4.2019, see [rule 1.1\(2\)](#)

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

TABLE 1  
UNDEFENDED ACTIONS

PART 1

UNDEFENDED ACTIONS IN WHICH DECREE WAS GRANTED IN  
ACCORDANCE WITH RULE 7.2 OR 7.3 OF THE ORDINARY CAUSE RULES 1993

	<b>Units</b>
1. All work up to and including obtaining extract decree—	
(a) where settlement is effected after service of a writ but before the expiry of the period of notice	15
(b) otherwise	17.5
Further charge where a court appearance is necessary because of an application for a time to pay direction	3.75

PART 2

UNDEFENDED ACTIONS OF DIVORCE OR DISSOLUTION OF CIVIL  
PARTNERSHIP, OR OF SEPARATION, IN WHICH THE FACTS SET OUT IN  
SECTION 1(2)(a) OR (b) OF THE DIVORCE (SCOTLAND) ACT 1976 OR IN  
SECTION 117(3)(a) OF THE CIVIL PARTNERSHIP ACT 2004 WERE RELIED  
ON AND IN WHICH EVIDENCE WAS GIVEN BY AFFIDAVIT ALONE

	<b>Units</b>
All work up to and including obtaining extract decree	96.25
Further charge where decree granted in respect of a crave relating to an ancillary matter	25

PART 3

UNDEFENDED ACTIONS OF DIVORCE OR DISSOLUTION OF CIVIL PARTNERSHIP,  
OR OF SEPARATION, IN WHICH THE FACTS SET OUT IN SECTION 1(1)  
(b), (2)(d) or 2(e) OF THE DIVORCE (SCOTLAND) ACT 1976 OR IN SECTION  
117(2)(b), (3)(c) OR 3(d) OF THE CIVIL PARTNERSHIP ACT 2004 WERE  
RELIED ON AND IN WHICH EVIDENCE WAS GIVEN BY AFFIDAVIT ALONE

	<b>Units</b>
All work up to and including obtaining extract decree	71.5
Further charge where decree granted in respect of a crave relating to an ancillary matter	25

PART 4

UNDEFENDED ACTIONS SUBJECT TO SECTION 8(1) OF  
THE CIVIL EVIDENCE (SCOTLAND) ACT 1988 IN WHICH  
DECREEE WAS GRANTED FOLLOWING A PAROLE PROOF

	<b>Units</b>
All work up to and including obtaining extract decree	71.5

TABLE 2



DEFENDED ORDINARY ACTIONS (OTHER  
THAN THOSE TO WHICH TABLE 3 APPLIES)

	<b>Units</b>
<b>1. Precognitions, reports and affidavits</b>	
(a) Taking and drawing precognitions, per 250 words	5
(b) Where a skilled person prepares his or her own precognition or report, charge for perusing it (whether or not in the course of doing so the solicitor revises or adjusts it), per 250 words	2.5
(c) All work in connection with preparation and lodging of affidavits, per 250 words	2.5
<b>2. Work before commencement of proceedings – other than Commercial Actions</b>	
All work (except as otherwise specifically provided for) which the Auditor is satisfied has reasonably been undertaken in contemplation of, or preparatory to, the commencement of proceedings	40
<b>3. Work before commencement of proceedings – Commercial Actions</b>	
All work (except as otherwise specifically provided for) which the Auditor is satisfied has reasonably been undertaken in contemplation of, or preparatory to, the commencement of proceedings in a commercial action	45
<b>4. Instruction</b>	
(a) All work (except as otherwise specifically provided for) from commencement to the lodging of defences	55
(b) Instructing re-service by sheriff officers where necessary	1.25
(c) Further charge where counterclaim lodged	17.5
<b>5. Case Management Conference – Commercial Action</b>	
(a) Preparation for first case management conference	15
(b) Preparation for each subsequent conference	7.5
(c) Time engaged at conference, per 6 minutes	1
(d) Waiting time, per 6 minutes	1
<b>Note:</b>	
Where case management conference takes place by way of telephone or other remote means the foregoing charges will apply.	
<b>6. Adjustment</b>	
(a) All work (except as otherwise specifically provided for) in connection with the adjustment of the record including making up and lodging certified copy record—	
(i) where cause settled or disposed of before expiry of adjustment period	12.5
(ii) otherwise	30
(b) Further charge to each existing party for each pursuer, defender or third party brought in before the Options Hearing	10

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(c) Further charge to each existing party for each pursuer, defender or third party brought in after the Options Hearing	15
<b>7. Note of arguments – Commercial Actions</b>	
(a) Lodging and intimating, or considering first Note of Arguments	12.5
(b) Each Note lodged thereafter	5
<b>8. Options Hearing or Child Welfare Hearing</b>	
Preparation for and conduct of each Options Hearing or Child Welfare Hearing, to include noting interlocutor—	
(a) where initial hearing does not exceed half an hour	20
(b) thereafter, per 6 minutes	1
(c) where hearing continued, for each continued hearing that does not exceed half an hour	10
(d) thereafter, per 6 minutes	1
(e) lodging and intimating or considering note of basis of preliminary plea, for each note lodged	5
<b>9. Additional Procedure</b>	
All work subsequent to Options Hearing including preparation for and attendance at procedural hearing—	
(a) where initial hearing does not exceed half an hour	20
(b) thereafter, per 6 minutes	1
<b>10. Procedural Hearing in actions proceeding under Chapter 36A</b>	
Preparation for and conduct of Procedural Hearing—	
(a) where hearing does not exceed half an hour	20
(b) thereafter, per 6 minutes	1
<b>11. Debate (other than on evidence)</b>	
(a) Where counsel not employed—	
(i) preparation for, and all work in connection with, any hearing or debate other than on evidence	20
(ii) conduct of debate, per 6 minutes	1
(b) Where counsel employed, appearance with counsel, per 6 minutes	1
(c) Waiting time, per 6 minutes	1
<b>12. Adjustment of issues and counter issues</b>	
(a) All work in connection with, and incidental to, the lodging, adjustment and approval of an issue	10
(b) Further charge to pursuer for considering—	
(i) first counter-issue	2.5
(ii) each additional counter-issue	1.25

(c) Charge to defender or third party for—	
(i) all work in connection with, and incidental to, the lodging, adjustment and approval of a counter-issue	10
(ii) considering issue where no counter-issue lodged	2.5
(iii) considering each additional counter-issue	1.25
<b>13. Incidental Procedure (not chargeable prior to allowance of proof or jury trial)</b>	
All work in connection with noting diet of proof or jury trial and—	
(a) preparing note on line of evidence; or	22.5
(b) instructing counsel to prepare a note on line of evidence	12.5
<b>14. Amendment of Record</b>	
(a) Charge to proposer—	
(i) drawing, intimating and lodging minute of amendment and relative motion	10
(ii) perusal of answers	5
(iii) any court appearance necessary, per 6 minutes	1
(b) Charge to opponent—	
(i) perusing minute of amendment	7.5
(ii) preparation of answers	5
(iii) any court appearance necessary, per 6 minutes	1
(c) Further charge for adjustment of minute and answers, where applicable, to be allowed to each party	10
<b>15. Productions</b>	
(a) Lodging productions, each inventory	5
(b) Considering opponent's productions, each inventory	2.5
<b>16. Motions and minutes</b>	
(a) Drawing, intimating and lodging any written motion or minute, including a reopening note, and initial attendance at court (except as otherwise specifically provided for)—	
(i) where opposed	12.5
(ii) where unopposed (including for each party a joint minute other than under paragraph 26(b))	5
(b) Considering opponent's written motion, minute or reopening note, and attendance at court—	
(i) where opposed	12.5
(ii) where unopposed	5
<b>17. Interim Interdict Hearings and other Interim Hearings</b>	

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(a) Preparation for each hearing	10
(b) Conducting hearing, per 6 minutes	1
(c) Where counsel employed, appearance with counsel, per 6 minutes	1
(d) Waiting time, per 6 minutes	1
<b>18. Withdrawal of solicitors</b>	
(a) All work in preparation for any diet fixed under rule 24.2(1) and attendance at first such diet	10
(b) Attendance at each additional diet, per quarter hour	1
<b>19. Attendance not otherwise provided for</b>	
(a) Where hearing does not exceed half an hour	5
(b) Thereafter, per 6 minutes	1
<b>20. Specification of documents or property</b>	
(a) Drawing, intimating and lodging specification and relative motion—	
(i) where motion unopposed	10
(ii) where motion opposed, further charge for attendance at hearing of motion, per 6 minutes	1
(b) Charge to opponent—	
(i) where motion unopposed	5
(ii) where motion opposed, further charge for attendance at hearing of motion, per 6 minutes	1
(c) Arranging commission, citing havers, instructing commissioner and shorthand writer and preparing for commission	10
(d) Charge to opponent	5
(e) Attendance at execution of commission, per 6 minutes	1
(f) If optional procedure adopted, charge per person upon whom order is served	1
(g) Perusal of documents or inspection of property recovered, per 6 minutes	1
<b>21. Commissions to take evidence</b>	
(a) On interrogatories—	
(i) applying for commission to include drawing, intimating and lodging motion, drawing and lodging interrogatories, instructing commissioner and all incidental work (except as otherwise specifically provided for), but excluding attendance at execution of commission	27.5
(ii) charge to opponent if cross-interrogatories prepared and lodged	17.5
(iii) if no cross-interrogatories lodged	5
(b) Open commissions—	

(i) applying for commission to include all work (except as otherwise specifically provided for) up to lodging report of commission but excluding attendance at execution of commission	17.5
(ii) charge to opponent	10
(iii) attendance at execution of commission, per 6 minutes	1
<b>22. Reports obtained under order of court</b>	
(a) All work incidental to the report	10
(b) Further charge for perusal of report, per 6 minutes	1
<b>23. Preparation for proof or jury trial</b>	
(a) All work involved in preparing for proof or jury trial (except as otherwise specifically provided for)—	
(i) if action settled or abandoned not later than 14 days before the diet of proof or jury trial	31.25
(ii) in any other case	55
(b) For each day or part day after the first, including instruction of counsel	7.5
(c) Preparing for adjourned diet and all incidental work as in (a) if diet postponed for more than 6 days, for each additional diet	12.5
<b>24. Valuation of claim in actions proceeding under Chapter 36A</b>	
(a) Preparation of valuation of claim—	
(i) where counsel not employed	30
(ii) where valuation of claim prepared by counsel	15
(b) Considering opponent's valuation of claim	15
<b>25. Pre-trial meeting in actions proceeding under Chapter 36A</b>	
(a) Arranging pre-trial meeting (each occasion)	5
(b) Preparing for pre-trial meeting—	
(i) where counsel not employed	27.5
(ii) where counsel employed	20
(c) Attending pre-trial meeting, per 6 minutes	1
(d) Joint minute of pre-trial meeting	5
<b>Note:</b> where pre-trial meeting takes place by way of video conference, the foregoing charges are to apply.	
<b>26. Settlements</b>	
(a) Judicial tender or pursuer's offer—	
(i) preparing and lodging, or considering first tender or pursuer's offer	15
(ii) preparing and lodging each further tender or pursuer's offer, subject to the Auditor being satisfied that the tender or offer was a genuine attempt to settle the proceedings	10

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(iii) considering each further tender or pursuer's offer	10
(iv) if tender accepted, further charge to each accepting party to include preparation and lodging of minute of acceptance of tender and attendance at court when decree granted (not including drawing, intimating and lodging any written motion)	10
(v) if pursuer's offer accepted, further charge to offering party to include consideration of minute of acceptance and attendance at court when decree granted (not including drawing, intimating and lodging any written motion)	10
(b) Extra-judicial settlement, to include negotiations resulting in settlement, framing or revising joint minute and attendance at court when authority interponed thereto (not to include drawing, intimating and lodging any written motion)	18.75
(c) Whether or not charges are payable under (a) or (b) above, where additional work has been undertaken with a view to effecting settlement, including offering settlement, although settlement is not agreed	18.75
<b>27. Hearing limitation fee</b>	
All work (except as otherwise specifically provided for) undertaken with a view to limiting the scope of any hearing, and including the exchange of documents, precognitions and expert reports, agreeing any fact, statement or document not in dispute, preparing and intimating any notice to admit or notice of non-admission (and consideration thereof) and preparing and lodging any joint minute	45
<b>28. Proof or jury trial</b>	
(a) Conduct of proof or jury trial, and debate on evidence if taken at close of proof or jury trial, per 6 minutes	1
(b) If counsel employed, appearing with counsel, per 6 minutes	1
(c) Waiting time, per 6 minutes	1
<b>29. Debate on evidence</b>	
(a) Where debate on evidence not taken at conclusion of proof or jury trial, preparing for debate	10
(b) Conduct of debate, per 6 minutes	1
(c) If counsel employed, appearing with counsel, per 6 minutes	1
(d) Waiting time, per 6 minutes	1
<b>30. Accounts</b>	
(a) Preparation and lodging of judicial account, to include production of vouchers and adjustment of expenses	20
(b) Preparing for taxation, per 6 minutes	1
(c) Attendance at taxation, per 6 minutes	1
<b>31. Final procedure</b>	
All work to the conclusion of proceedings so far as not otherwise provided for—	

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(a) if case goes to proof or jury trial, or is settled within 14 days before the diet of proof or jury trial	13.75
(b) in any other case	6.25
<b>32. Instruction of counsel</b>	
(a) Instructing counsel to revise pleadings	5
(b) Instructing counsel to attend court	12.5
(c) Arranging and attending consultation with counsel, including consultation held to consider tender, pursuer's offer or extra-judicial settlement, or with a view to settlement—	
(i) where total time engaged does not exceed one hour	12.5
(ii) for each additional 6 minutes	1

TABLE 3

## DEFENDED PERSONAL INJURIES ACTIONS PROCEEDING UNDER PART AI OF CHAPTER 36 OF THE ORDINARY CAUSE RULES 1993

	Units
<b>1. Precognitions, reports and affidavits</b>	
(a) Taking and drawing precognitions, per 250 words	5
(b) Where a skilled person prepares his or her own precognition or report, charge for perusing it (whether or not in the course of doing so the solicitor revises or adjusts it), per 250 words	2.5
(c) All work in connection with preparation and lodging of affidavits, per 250 words	2.5
<b>2. Work before commencement of proceedings</b>	
(1) Where the Protocol in Appendix 4 of the Ordinary Cause Rules 1993 applied to the claim prior to the commencement of proceedings, the sum of—	
(a) £574;	
(b) 3.5% of the total amount of any damages awarded, or payable under a settlement, up to £25,000; and	
(c) such further sum, not exceeding 50% of the sum of (a) and (b), as the Auditor considers to be justified in respect of work undertaken prior to the commencement of proceedings that (i) was not required for the purposes of complying with the Protocol, (ii) involved the sharing of information with the opposing party, and (iii) is not included in any other fee in this Part.	
(2) In any other case, all work which the Auditor is satisfied has reasonably been undertaken in contemplation of, or preparatory to the commencement of proceedings.	40
<b>Note:</b> Where the Protocol applied and the Auditor is satisfied that the party found entitled to expenses failed to adhere to its terms in material respects, there may be substituted for the fees specified at paragraph 2(1)(a) and (b) such lesser sum as in the opinion of the Auditor is justified.	

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<b>3. Instruction</b>	
(a) All work (except as otherwise specifically provided for) from commencement to the lodging of defences	55
(b) Instructing re-service by sheriff officers where necessary	1.25
(c) Specification of documents as per Form PI2	5
(d) Charge to opponent for considering specification of documents	5
(e) Arranging commission to recover documents, citing havers, instructing commissioner and shorthand writer and preparation for commission	10
(f) Charge to opponent where a commission arranged	5
(g) Attendance at execution of commission, per 6 minutes	1
(h) If optional procedure adopted, charge per person on whom order is served	1
(i) Perusal of documents recovered under a specification of documents (or by informal means) where not otherwise provided for, per 6 minutes	1
(j) Attendance in chambers for appointment of cause to Chapter 36A, per 6 minutes	1
(k) Further charge where separate counterclaim and answers lodged	17.5
<b>4. Adjustment</b>	
(a) All work (except as otherwise specifically provided for) in connection with adjustment of the record including making up and lodging certified copy record—	
(i) where cause settled or disposed of before expiry of adjustment period	12.5
(ii) otherwise	30
(b) Further charge to each existing party for each pursuer, defender or third party brought in before the record is lodged under the timetable issued under rule 36.G1(1)(b) (to include necessary amendments)	10
(c) Further charge to each existing party for each additional pursuer, defender or third party brought in after the record is lodged under the timetable issued under rule 36.G1(1)(b)	15
<b>5. Debate (other than on evidence)</b>	
(a) Where counsel or solicitor advocate not employed—	
(i) preparing for debate, to include all incidental work	20
(ii) conduct of debate, per 6 minutes	1
(b) Where counsel employed—	
(i) preparing for debate, to include all incidental work	10
(ii) appearing with counsel, per 6 minutes	1
(c) Waiting time, per 6 minutes	1
(d) Lodging and intimating or considering first note of arguments	5
(e) For each note lodged thereafter	5
<b>6. Adjustment of issues and counter issues</b>	



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(a) All work in connection with and incidental to the lodging, adjustment and approval of an issue	10
(b) Further charge to pursuer for considering—	
(i) first counter-issue	2.5
(ii) each additional counter-issue	1.25
(c) Charge to defender or third party for—	
(i) all work in connection with, and incidental to, the lodging, adjustment and approval of a counter-issue	10
(ii) considering issue where no counter-issue	2.5
(iii) considering each additional counter-issue	1.25
<b>7. Incidental Procedure (not chargeable prior to allowance of proof or jury trial)</b>	
All work in connection with noting diet of proof or jury trial and—	
(a) preparing note on line of evidence; or	22.5
(b) instructing counsel to prepare a note on line of evidence	12.5
<b>8. Amendment of Record</b>	
(a) Charge to proposer	
(i) drawing, intimating and lodging minute of amendment and relative motion	10
(ii) perusal of answers	5
(iii) any court appearance necessary, per 6 minutes	1
(b) Charge to opponent—	
(i) perusal of minute of amendment	7.5
(ii) preparation of answers	5
(iii) any court appearance necessary, per 6 minutes	1
(c) Further charge for adjustment of minute of amendment and answers, where applicable, to be allowed to each party	10
<b>9. Productions</b>	
(a) Lodging productions, each inventory	5
(b) Considering opponent's productions, each inventory	2.5
<b>10. Motions and minutes</b>	
(a) Drawing, intimating and lodging any written motion or minute, including a reopening note, and relative attendance at court (except as otherwise specifically provided for)—	
(i) where opposed	12.5
(ii) where unopposed (including for each party a joint minute other than under paragraph 20(b))	5

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(iii) attendance at continued motion, per 6 minutes	1
(b) Considering opponent's written motion, minute or reponing note and attendance at court—	
(i) where opposed	12.5
(ii) where unopposed	5
(iii) attendance at continued motion, per 6 minutes	1
<b>11. Incidental hearings/variation of timetable order</b>	
(a) Preparing for and attendance at hearing not exceeding half an hour	7.5
(b) Thereafter, per 6 minutes	1
(c) In event of separate advising/opinion, all work incidental thereto	7.5
<b>12. Withdrawal of solicitors</b>	
(a) All work in preparation for any diet fixed under rule 24.2(1) and attendance at first such diet	10
(b) Attendance at each additional diet, per 6 minutes	1
<b>13. Attendance not otherwise provided for</b>	
(a) Where hearing does not exceed half an hour	5
(b) Thereafter, per 6 minutes	1
<b>14. Valuation of claim</b>	
(a) Preparation of statement of valuation of claim—	
(i) where counsel not employed	30
(ii) where valuation of claim prepared by counsel	15
(b) Considering opponent's valuation of claim	15
<b>15. Specification of documents or property (if further specification deemed necessary)</b>	
(a) Drawing, intimating and lodging specification and relative motion—	
(i) where motion unopposed	10
(ii) where motion opposed, further charge for attendance at hearing of motion, per 6 minutes	1
(b) Charge to opponent—	
(i) where motion not opposed	5
(ii) where motion opposed, further charge per 6 minutes	1
(c) Arranging commission to recover documents, citing havers, instructing commissioner and shorthand writer and preparing for commission	10
(d) Charge to opponent	5
(e) Attendance at execution of commission, per 6 minutes	1
(f) If optional procedure adopted, charge per person upon whom order is served	1

(g) Perusal of documents or inspection of property recovered under a specification (or by informal means) where not otherwise provided for in this Table, per 6 minutes	1
<b>16. Commission to take evidence</b>	
(a) On interrogatories—	
(i) applying for commission to include drawing, intimating and lodging interrogatories, instructing commissioner and all incidental work (except as otherwise specifically provided for) but excluding attendance at execution of commission	27.5
(ii) charge to opponent if cross-interrogatories prepared and lodged	17.5
(iii) if no cross-interrogatories lodged	5
(b) Open commission—	
(i) applying for commission to include all work (except as otherwise specifically provided for) up to lodging report of commission, but excluding attendance at execution of commission	17.5
(ii) charge to opponent	10
(iii) attendance at execution of commission, per 6 minutes	1
<b>17. Reports obtained under order of court excluding Auditor's report</b>	
(a) All work incidental to the report	10
(b) Further charge for perusal of report, per 6 minutes	1
<b>18. Preparation for proof or jury trial</b>	
(a) All work involved in preparing for proof or jury trial (except as otherwise specifically provided for)—	
(i) if action settled or abandoned not later than 14 days before diet of proof or jury trial	31.25
(ii) in any other case	57.5
(b) For each day or part day after the first, including instruction of counsel	7.5
(c) Preparing for adjourned diet and all incidental work as in (a) if diet postponed for more than 6 days, each additional diet	12.5
<b>19. Pre-trial meeting</b>	
(a) Arranging pre-trial meeting (each occasion)	5
(b) Preparing for pre-trial meeting	
(i) where counsel not employed	27.5
(ii) where counsel employed	20
(c) Attending pre-trial meeting, per 6 minutes	1
<b>Note:</b>	
Where pre-trial meeting takes place by way of video conference, the foregoing charges are to apply	

**Status:** Point in time view as at 02/10/2023.

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(d) Joint minute of pre-trial meeting	5
<b>20. Settlements</b>	
(a) Judicial tender or pursuer's offer—	
(i) preparing and lodging, or considering first tender or pursuer's offer	15
(ii) preparing and lodging each further tender or pursuer's offer, subject to the Auditor being satisfied that the tender or offer was a genuine attempt to settle the proceedings	10
(iii) considering each further tender or pursuer's offer	10
(iv) if tender accepted further charge to each accepting party to include preparation and lodging of minute of acceptance of tender and attendance at court when decree granted (not including drawing, intimating and lodging any written motion)	10
(v) if pursuer's offer accepted, further charge to offering party to include consideration of minute of acceptance and attendance at court when decree granted (not including drawing, intimating and lodging any written motion)	10
(b) Extra-judicial settlement, to include negotiations resulting in settlement, framing or revising joint minute and attendance at court when authority interponed thereto (not to include drawing, intimating and lodging any written motion)	18.75
(c) Whether or not charges are payable under (a) above, where additional work has been undertaken with a view to effecting settlement, including offering settlement, although settlement is not agreed	18.75
<b>21. Hearing limitation fee</b>	
All work (except as otherwise specifically provided for) undertaken with a view to limiting the scope of any hearing, and including the exchange of documents, precognitions and expert reports, agreeing any fact, statement or document not in dispute, preparing and intimating any notice to admit or notice of non-admission (and consideration thereof) and preparing and lodging any joint minute	17.5
<b>22. Conduct of proof or jury trial</b>	
(a) Conduct of proof or jury trial, and debate on evidence if taken at close of proof or jury trial, per 6 minutes	1
(b) If counsel employed, appearing with counsel, per 6 minutes	1
(c) Waiting time, per 6 minutes	1
<b>23. Debate on evidence</b>	
(a) Where debate on evidence not taken at conclusion of proof or jury trial, preparing for debate	10
(b) Conduct of debate, per 6 minutes	1
(c) If counsel employed, appearing with counsel, per 6 minutes	1
(d) Waiting time, per 6 minutes	1
<b>24. Accounts</b>	

(a) Preparation and lodging of judicial account, to include production of vouchers and adjustment of expenses	20
(b) Preparing for taxation, per 6 minutes	1
(c) Attendance at taxation, per 6 minutes	1
<b>25. Final procedure</b>	
All work to the conclusion of proceedings so far as not otherwise provided for—	
(a) if case goes to proof or jury trial, or is settled within 14 days before the diet of proof or jury trial	13.75
(b) in any other case	6.25
<b>26. Instruction of counsel</b>	
(a) Instructing counsel to revise pleadings	5
(b) Instructing counsel to attend court	12.5
(c) Arranging and attending consultation with counsel, including consultation held to consider tender, pursuer's offer or extra-judicial settlement, or with a view to settlement—	
(i) where total time engaged does not exceed one hour	12.5
(ii) for each additional 6 minutes	1

## SCHEDULE 5

Rule 3.3(4)

## TABLES OF INCLUSIVE CHARGES FOR SIMPLE PROCEDURE CASES

**Commencement Information**I34 Sch. 5 in force at 29.4.2019, see [rule 1.1\(2\)](#)TABLE 1  
ADMITTED CLAIMS

	<b>Units</b>
All work including taking instructions, preparing Claim Form, first formal service and applying for a decision	15
Further charge for instructing formal service of a party, after first formal service of a party—	
(a) within the United Kingdom, Isle of Man, Channel Islands or Republic of Ireland	1.25
(b) elsewhere	2.5

TABLE 2  
DISPUTED CLAIMS

**Status:** Point in time view as at 02/10/2023.

**Changes to legislation:** There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019. (See end of Document for details)

	<b>Units</b>
<b>1. Before the simple procedure case begins</b>	
All work before the simple procedure case begins, including discussions and correspondence with the other party, exchanges of documentation, etc.	15
<b>2. Making and responding to a claim</b>	
(a) Taking instructions, preparing the Claim Form and considering the Response Form	15
(b) Taking instructions, considering the Claim Form and preparing a Response Form	15
(c) Where additional respondents are brought in, work incurred by an original party	10
<b>3. Formal service</b>	
(a) Formal service by post of a party within the United Kingdom, Isle of Man, Channel Islands or Republic of Ireland	1.25
(b) Formal service elsewhere	2.5
(c) Instructing formal service of a party by sheriff officer, including considering a confirmation of service and paying the sheriff officer	1.25
(d) Instructing service by advertisement	1.25
<b>4. Attendance at a discussion in court, a case management discussion or an eviction case discussion</b>	
(a) Preparing for and attendance at a case management discussion or an eviction case discussion (up to the first half hour)	15
(b) Where a case management discussion or eviction case discussion exceeds half an hour, or for any part of a continued case management discussion or eviction case discussion, per 6 minutes	1
(c) Any other attendance ordered by the sheriff (except as otherwise provided for), per 6 minutes	1
(d) Waiting time, per 6 minutes	1
<b>5. Precognitions and reports</b>	
(a) Taking and drawing precognitions, per 250 words	5
(b) Where a skilled person prepares his or her own report, charge for perusing it (whether or not in the course of doing so the solicitor revises or adjusts it), per 250 words	2.5
(c) All work relating to a report ordered to be obtained by the sheriff	10
(d) Perusing a report ordered to be obtained by the sheriff, per 6 minutes	1
(e) All work in connection with preparation and lodging of affidavits, per 250 words	2.5
<b>6. Applications</b>	
(a) Preparing any application (except as otherwise provided for), including sending it to the court and the other party	5

(b) Considering and returning any application (except as otherwise provided for), including sending it to the court and the other party	5
(c) Where the sheriff orders a discussion in court to consider the application, preparing for that discussion in court	2.5
<b>7. Limiting the scope of the hearing</b>	
All work done (except as otherwise provided for) with a view to limiting the scope of the hearing, including agreeing evidence, exchanging documents, precognitions and reports, and agreeing facts and statements not in dispute	10
<b>8. Preparing for the hearing</b>	
(a) Preparing for the hearing (except as otherwise provided for), where the claim is settled not later than 7 days before the hearing	27.5
(b) Preparing for the hearing (except as otherwise provided for), in any other case	32.5
(c) Preparing for the hearing continued to another day, where that continuation is for more than 6 days	10
(d) Inspecting the other party's documents, per 6 minutes	1
<b>9. The hearing</b>	
(a) Conducting the hearing, per 6 minutes	1
(b) Waiting time, per 6 minutes	1
<b>10. Settlement</b>	
(a) Negotiating a settlement, including preparing an Incidental Orders Application to give effect to that settlement and any attendance at court required	17.5
(b) Additional work done with a view to a settlement, including offering a settlement, whether or not a settlement is agreed	17.5
(c) Preparing and lodging, or considering a tender	10
(d) Accepting a tender, including any attendance at court required	7.5
<b>11. Appeals</b>	
(a) Taking instructions, preparing the Appeal Form, considering the draft Appeal Report, preparing any notes and sending them to the sheriff	22.5
(b) Taking instructions, considering the Appeal Form, considering the draft Appeal Report, preparing any notes and sending them to the sheriff	22.5
<b>12. The decision and expenses</b>	
(a) Settling with witnesses and noting the Decision Form	11.25
(b) Preparing an account of expenses, considering notice of expenses as assessed, attending an expenses hearing and all connected work	10
(c) Considering the other party's account of expenses and attending an expenses hearing, per 6 minutes	1
<b>13. Instruction of counsel</b>	
(a) Instructing counsel to attend court	12.5

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(b) Arranging and attending consultation with counsel—	
(i) for the first hour	12.5
(ii) thereafter, per 6 minutes	1

[<sup>F6</sup>SCHEDULE 5A

Rule 3.3(4A)

TABLES OF INCLUSIVE CHARGES FOR SUMMARY APPLICATIONS  
FOR ORDERS UNDER PARAGRAPHS 27ZF(2) OR 27E(2)  
OF SCHEDULE 3A OF THE COMMUNICATIONS ACT 2003

**Textual Amendments**

**F6** Sch. 5A inserted (2.10.2023) by Act of Sederunt (Summary Applications, Statutory Applications and Appeals etc. Rules 1999 and Taxation of Judicial Expenses Rules 2019 Amendment) (Telecommunications Infrastructure) 2023 (S.S.I. 2023/223), para. 1(2), **sch. 2**

TABLE

UNDEFENDED ACTIONS IN WHICH DECREE WAS GRANTED IN  
ACCORDANCE WITH RULE 3.50.7 OF THE ACT OF SEDERUNT (SUMMARY  
APPLICATIONS, STATUTORY APPLICATIONS AND APPEALS ETC.) RULES 1999

	<b>Units</b>
1. All work up to and including obtaining extract decree—	
(a) where settlement is effected after service of a writ but before the expiry of the period of notice	15
(b) otherwise	17.5]

SCHEDULE 6

Rule 7.1

REIMBURSEMENT OF WITNESSES

**Commencement Information**

**I35** Sch. 6 in force at 29.4.2019, see **rule 1.1(2)**

**Liability to reimburse witnesses**

**1.—(1)** A party to proceedings at whose instance a person is cited or requested to attend a hearing or commission as a witness is liable to reimburse losses and expenses incurred by that person in accordance with paragraph 2.

**(2)** No person other than a person who has been cited or requested to attend a hearing or commission as a skilled witness is entitled to payment of a fee in respect of work done, time engaged or time committed in consequence of such citation or request.



**Losses and expenses to be reimbursed**

2. The liability is to reimburse—

- (a) financial loss reasonably incurred by the witness in consequence of being cited or requested to appear, not exceeding £400 per day;
- (b) expenses reasonably incurred by the witness in travelling between the court and the witness’s residence or place of business;
- (c) the additional cost of subsistence during the witness’s absence from the witness’s home or place of business, in so far as reasonably incurred; and
- (d) the reasonable cost of board and lodgings, in so far as reasonably incurred.

**Value Added Tax**

3. Where the amount payable to the witness is consideration for a supply liable to value added tax, the amount of the value added tax payable must be added to the amount payable to the witness.

**Remit to the Auditor**

4.—(1) On the application of a party the court may remit to the Auditor to determine the extent to which losses and expenses were reasonably incurred for the purpose of paragraph 2.

(2) A party must apply for such a remit when requested to do so by a witness.

SCHEDULE 7

Rule 7.2

SHORTHAND WRITERS AND TRANSCRIBERS

**Commencement Information**

**I36** Sch. 7 in force at 29.4.2019, see [rule 1.1\(2\)](#)

PART 1

FEES

		£
<b>Attendance of shorthand writer</b>		
<b>1.</b>	Time engaged—	
(a)	attendance at proof, jury trial or commission, per 15 minutes	11.10
(b)	travelling to and from the court or other place where the shorthand writer is instructed to attend, per 15 minutes (not chargeable for first 30 minutes of each journey)	5.55
(c)	minimum per day (only chargeable on date of attendance)	177.60
<b>Cancellation</b>		
<b>2.</b>	Fee payable on cancellation, per day on which attendance instructed—	
(a)	cancellation more than 21 days before date of attendance – no fee	

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(b)	first day – 75% of minimum daily fee where cancellation before 4 p.m. on previous day, otherwise minimum daily fee	
(c)	subsequent days	50.00
<b>Transcription</b>		
<b>3.</b>	Extending notes of evidence or transcribing recording of evidence, per 250 words—	
(a)	where prepared daily	8.85
(b)	otherwise	7.25
<b>Copying</b>		
<b>4.</b>	Provision of copy transcript, per 250 words	0.61

PART 2  
EXPENSES

		£
<b>Travel</b>		
<b>1.</b>	Travel to and from the court or other place where the shorthand writer is instructed to attend (recoverable only where the distance exceeds 15 miles) —	
	the cost actually incurred in travelling by public transport	
	<i>or</i>	
	allowance per mile where the shorthand writer uses a private vehicle	0.45
<b>Day subsistence</b>		
<b>2.</b>	The additional cost of food and drink actually incurred (recoverable only where the shorthand writer is away from his or her home or normal place of business for in excess of 10 hours in consequence of the instruction to attend), up to	10.70
<b>Overnight subsistence</b>		
<b>3.</b>	Where the shorthand writer requires to stay overnight—	
(a)	the actually incurred cost of overnight accommodation and breakfast, up to	75.00
(b)	the actually incurred cost of an evening meal, up to	23.50

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## EXPLANATORY NOTE

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

### *Introduction*

This Act of Sederunt makes provision regarding—

- the taxation of accounts of expenses as between party and party in civil proceedings;
- the reimbursement of losses and expenses incurred by witnesses cited to attend court in such proceedings;
- the fees payable to shorthand writers and transcribers in relation to such proceedings; and
- the sums chargeable against a debtor in respect of the work of a solicitor in instructing steps in diligence.

With the exception of rule 8.1, the Act of Sederunt applies in relation to civil proceedings in the Court of Session, Sheriff Appeal Court and sheriff court where the proceedings are commenced on or after 29th April 2019. For this purpose appeal proceedings are considered to be distinct proceedings from the proceedings in the lower court from which the appeal is taken. Taxation of accounts in proceedings commenced before 29th April 2019, and in summary causes commenced on or after that date, continue to be subject to the pre-existing rules and tables of fees.

Rule 8.1 (diligence) applies when the work involved in instructing a step in diligence is carried out on or after 29th April 2019.

### *General principles*

Rule 2.1 prescribes the form of an account of expenses, which must include a statement as to whether the entitled party (as defined in rule 1.2(1)(c)) will bear the ultimate burden of value added tax charged on solicitors' fees or on outlays that are sought to be recovered.

Rule 2.2 sets out the general principle governing the taxation of expenses and instances of circumstances in which the Auditor may refuse to allow expenses that have been incurred.

### *Charges for work by entitled party's solicitor*

Chapter 3, and the tables of charges in schedules 1 to 5, apply for the purpose of calculating the charges to be allowed at taxation in respect of the work carried out by the entitled party's solicitor in the conduct of the proceedings. Where applicable, the provisions of Chapter 3 and the tables apply with equal effect where the entitled party has been represented by a member of the Association of Commercial Attorneys.

The charges prescribed in the tables of charges are expressed as multiples of a unit of monetary charge. Rule 3.2 sets the value of the unit at £16.40.

Subject to direction by the court, the provisions of rule 3.3 determine which of the tables of charges is to be applied at taxation. The entitled party may elect to have an account taxed on the basis of the table of detailed charges in schedule 1 in relation to any proceedings other than a simple procedure case, and that table must be used when there is no applicable table of inclusive charges. When there is a table of inclusive charges applicable to the proceedings in schedule 2 (Court of Session), schedule 3 (Sheriff Appeal Court), or schedule 4 (sheriff court ordinary cause), the entitled party may elect to have the account taxed either on the basis of that table, or on the basis of the table of detailed charges in schedule 1. Accounts of expenses relating to simple procedure cases in the sheriff court must be taxed on the basis of the tables of inclusive charges in schedule 5.

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Rule 3.4 makes provision regarding charges for copying and scanning documents. A charge is only to be allowed where the Auditor is satisfied that it was reasonable for more than 2000 pages to be scanned or copied. In that event the applicable charge is 1 unit per 100 pages copied or scanned in excess of that number.

Rule 3.5 provides that a charge of 0.9 units per 6 minutes of travelling time may be allowed at the Auditor's discretion.

Where an account of expenses is being taxed on the basis of a table of inclusive charges, rule 3.6 allows the Auditor to increase or reduce a charge, or to apportion a charge between parties represented by different solicitors.

Where an account of expenses is being taxed by reference to the tables of charges for simple procedure cases in schedule 5, rule 3.7 provides that all charges allowed by the Auditor are to be reduced by 10%, and are to be reduced by a further 25% or 50% where the total value of the claim is less than £2500, or less than £1000, as the case may be.

Rule 3.8 makes provision regarding charges for instructing counsel (as defined in rule 1.3) in the sheriff court or Sheriff Appeal Court. Such charges may be allowed only where (1) counsel's fees have been allowed as an outlay under rule 4.3, and (2) in the case of a solicitor advocate, where he or she was instructed by another solicitor.

Rule 3.8 also provides that the Auditor may allow an attendance charge where a solicitor advocate is assisted by another solicitor. In the sheriff court or Sheriff Appeal Court the allowance of such a charge would be dependent on the solicitor advocate's fees having been allowed as an outlay under rule 4.3.

Rule 3.9 applies where, on an application under rule 5.2, the court has granted an application for an additional charge, or the Auditor of the Court of Session has determined that an increase should be allowed. The rule provides for the charges allowed under Chapter 3 to be increased by the percentage specified by the court, or in accordance with the Auditor's determination.

Where the entitled party was not represented by a solicitor rule 3.10 provides that the Auditor may allow a reasonable sum in respect of work done by the entitled party not exceeding two thirds of the charges that would be allowed under Chapter 3 if the same work had been done by a solicitor.

#### *Outlays*

The provisions of Chapter 4 apply for the purpose of determining the outlays incurred by, or on behalf of, an entitled party that are to be allowed at taxation. Rule 4.2 sets out a general rule that outlays reasonably incurred in order to conduct the proceedings in a proper manner are to be allowed.

#### *Counsel's fees in the sheriff court and Sheriff Appeal Court*

The circumstances in which fees incurred to counsel in relation to proceedings in the sheriff court and Sheriff Appeal Court may be allowed as an outlay is regulated by rule 4.3, and by rule 5.4 which makes provision regarding applications to the court to sanction the employment of counsel.

Fees incurred to counsel in relation to proceedings in the sheriff court or Sheriff Appeal Court may not be allowed as an outlay unless, and to the extent that, the court has sanctioned the employment of counsel on an application under rule 5.4. On such an application the court may sanction as suitable for the employment of counsel—

- the proceedings;
- any part of the proceedings;
- particular work involved in the proceedings; or
- any combination of the foregoing.

Where particular work has been sanctioned as suitable for the employment of counsel, the Auditor is to allow counsel's reasonable fees for that work. Where proceedings or parts of proceedings have

been sanctioned as suitable for the employment of counsel, it is for the Auditor to determine the work for which it was reasonable for counsel to be instructed, and to allow a reasonable fee for that work.

Other than in personal injury proceedings under Chapter 36 of the Ordinary Cause Rules, simple procedure cases, and proceedings in the Sheriff Appeal Court, there are restrictions on the sanctioning of work already carried out by counsel. An interlocutor sanctioning proceedings, or parts of proceedings as suitable for the employment of counsel has no effect as regards work carried out before the date of the interlocutor, and particular work carried out before the date of the interlocutor may only be sanctioned where the court is satisfied that cause has been shown for sanction not having been sought previously.

#### *Skilled persons*

The circumstances in which charges incurred to skilled persons may be allowed as an outlay is regulated by rule 4.5, and by rule 5.3 which makes provision regarding applications to the court for certification of such persons.

Charges incurred to a person who has been engaged for the application of that person's skill may only be allowed as an outlay if that person has been certified by the court on an application under rule 5.3. The court may only grant such an application if satisfied that the person is a skilled person, and that it is, or was, reasonable and proportionate for that person to be employed. In the event of certification the Auditor is to allow such charges as the Auditor determines to be fair and reasonable for work done which was reasonably required for a purpose in connection with the proceedings, or in contemplation of the proceedings.

Other than in personal injury proceedings under Chapter 43 of the Rules of the Court of Session, personal injury proceedings under Chapter 36 of the Ordinary Cause Rules, or simple procedure cases, the Auditor may not allow charges relating to work done before the date of certification unless that court has determined in accordance with rule 5.3(4) that the certification has effect for the purposes of work already done. The court may only make such a determination if satisfied that cause has been shown for certification not having been sought previously.

#### *Additional charge*

Rule 5.2 makes provision for applications to the court for an increase in the charges to be allowed at taxation in respect of the work carried out by the entitled party's solicitor.

The court (or Auditor) must grant an application when satisfied that an increase is justified to reflect the responsibility undertaken by the solicitor in the conduct of the proceedings. Rule 5.2(6) prescribes factors that the court (or Auditor) must have regard to in considering both whether to grant an application, and the level of any increase.

On the making of such an application in the Court of Session the court may either determine the application itself or remit the application to the Auditor to determine if an increase should be allowed (and the level of any increase). If the Court grants the application it may either specify the percentage increase to be allowed, or remit to the Auditor to determine the level of increase.

On the making of such an application in the sheriff court or Sheriff Appeal Court it is for the court to determine the application and to specify the percentage increase to be allowed.

#### *Value Added Tax*

Rule 6.1 sets out the circumstances in which a provision for value added tax may be added to the charges allowed under Chapter 3, and in which the amount allowed in respect of an outlay under Chapter 4 may include value added tax charged on the outlay by the provider of the goods or services.

#### *Payments to witnesses and fees of shorthand writers*

Rule 7.1 and schedule 6 make provision regarding payments to witnesses. Witnesses other than skilled witnesses are not entitled to payment of a fee. A party who cites or requests the attendance of a witness is liable to reimburse—

- financial loss reasonably incurred not exceeding £400 per day;

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- travelling expenses reasonably incurred;
- the reasonable cost of subsistence; and
- the reasonable cost of board and lodging.

On the application of a party the court may remit to the Auditor to determine the extent to which losses and expenses were reasonably incurred. A party must apply for such a remit when requested to do so by a witness.

Rule 7.2 and schedule 7 make provision regarding the fees and expenses of shorthand writers and persons preparing transcripts of evidence.

#### *Diligence*

Rule 8.1 prescribes the sum that may be included in the expenses chargeable against a debtor in respect of the work of a solicitor in instructing a step in diligence.

**Status:**

Point in time view as at 02/10/2023.

**Changes to legislation:**

There are currently no known outstanding effects for the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019.