

1973 No. 360 (S. 21)

COURT OF SESSION, SCOTLAND

Act of Sederunt (Rules of Court Amendment No. 2) 1973

Made - - - - 28th February 1973

Coming into Operation 2nd April 1973

The Lords of Council and Session, under and by virtue of the powers conferred upon them by section 16 of the Administration of Justice (Scotland) Act 1933(a), and of all other powers competent to them in that behalf, do hereby enact and declare as follows:—

1. The Rules of Court(b) are hereby amended as follows:—

(1) Rule 347(g) shall be deleted and there shall be substituted therefor:—

“(g) Posts and incidents are allowed at 15 per cent of the taxed amount of fees, subject to the Auditor’s discretion, in respect of work done before 1st April 1973 and at 12 per cent of the taxed amount of fees, subject to the Auditor’s discretion, in respect of work done on or after 1st April 1973.”

(2) After Rule 347(g) there shall be added a new Rule 347(h) as follows:—

“(h) In the case of all solicitors’ charges which are made under Chapters I, III and VI of the Table of Fees, where these are incurred on or after 1st April 1973, and where these charges are taxable supplies in terms of the Finance Act 1972(c) and are supplied by solicitors who are taxable persons within the meaning of the said Act, authority is given to make an addition to the said fees of such amount as is equivalent to the rate of value-added tax at the date of its first introduction on 1st April 1973 and equivalent also to the subsequent rate thereof as it may be varied from time to time, and this additional sum shall be so described in the solicitor’s account.”

(3) At the end of Chapter II of Rule 347 there shall be added a new Note 7 as follows:—

“7. In the case of a professional person giving evidence of fact or expert evidence, where such a person is a taxable person in terms of the Finance Act 1972(c) the amount of value-added tax may be added by him to his note of fee, and may be paid to him by the solicitor.”

2. This Act of Sederunt may be cited as the Act of Sederunt (Rules of Court Amendment No. 2) 1973, and shall come into operation on 2nd April 1973.

And the Lords appoint this Act of Sederunt to be inserted in the Books of Sederunt.

G. C. Emslie,
I.P.D.

Edinburgh.
28th February 1973.

(a) 1933 c. 41.

(b) S.I. 1965/321 (1965 I, p. 803).

(c) 1972 c. 41.

EXPLANATORY NOTE

(This Note is not part of the Act of Sederunt.)

This Act of Sederunt alters the Table of Fees of Solicitors in the Court of Session in order to take account of Value Added Tax on work done or expenses incurred on or after 1st April 1973.

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