

1973 No. 461 (S. 33)

**SHERIFF COURT, SCOTLAND****Act of Sederunt (Alteration of Sheriff Court Fees) 1973**

<i>Made - - - -</i>	<i>14th March 1973</i>
<i>Laid before Parliament</i>	<i>28th March 1973</i>
<i>Coming into Operation</i>	<i>13th April 1973</i>

The Lords of Council and Session, under and by virtue of the powers conferred upon them by section 40 of the Sheriff Courts (Scotland) Act 1907(a), as amended by section 39 of the Administration of Justice (Scotland) Act 1933(b), and of all other powers competent to them in that behalf, do hereby enact and declare as follows:—

1. The General Regulations contained in Schedule 2 of the Act of Sederunt (Alteration of Sheriff Court Fees) 1971(c) shall be amended as follows:—

(1) Regulation 13 shall be deleted and there shall be substituted therefor:—

“ 13. In all cases the solicitor’s outlays reasonably incurred in the furtherance of the litigation shall be allowed. These outlays shall include a charge in respect of posts and sundries of 15 per cent. of the taxed amount of fees in respect of work done before 1st April 1973 and of 12 per cent. of the taxed amount of fees in respect of work done on or after 1st April 1973 ”.

(2) After Regulation 16 there shall be added a new Regulation as follows:—

“ 17. In the case of all solicitors’ charges to which said General Regulations relate and which are made under Chapters I to VII inclusive of the Table of Fees underwritten where such charges are incurred on or after 1st April 1973, and where these charges are taxable supplies in terms of the Finance Act 1972(d) 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 solicitors’ account ”.

2. This Act of Sederunt may be cited as the Act of Sederunt (Alteration of Sheriff Court Fees) 1973, and shall come into operation on 13th April 1973.

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

Edinburgh,  
14th March 1973

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

(a) 1907 c. 51.  
(c) S.I. 1971/90 (1971 I, p. 151).

(b) 1933 c. 41.  
(d) 1972 c. 41.

## EXPLANATORY NOTE

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

This Act of Sederunt alters the general Regulations relating to Sheriff Court Fees 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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