

1973 No. 462 (S. 34)

SHERIFF COURT, SCOTLAND

Act of Sederunt (Sheriff Court Witnesses' Fees) 1973

Made - - - -	14th March 1973
Laid before Parliament	28th March 1973
Coming into Operation	13th April 1973

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 Table of Witnesses' Fees contained in Chapter IV of the Act of Sederunt of 7th May 1935(c) as substituted by the Act of Sederunt (Sheriff Court Witnesses' Fees) 1953(d) shall be amended by adding after Note 6 of the Schedule a new Note 7 as follows :—

“ 7. In the case of a professional person giving evidence of fact or expert evidence, where such person is a taxable person in terms of the Finance Act 1972(e) 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 (Sheriff Court Witnesses' 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.

EXPLANATORY NOTE

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

This Act of Sederunt alters the Table of Witnesses' Fees in the Sheriff Court to the extent of allowing Value Added Tax to be added by Professional persons in certain circumstances to their note of fee and to be paid by the Solicitor.

(a) 1907 c. 51.
1935 p. 1588.

(b) 1933 c. 41.

(c) S.R. & O. 1935/488 (Rev. XX, p. 880:

(d) S.I. 1953/1832 (1953 II, p. 1935).

(e) 1972 c. 41.

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