
 S T A T U T O R Y I N S T R U M E N T S

1973 No. 540 (S.39)

COURT OF SESSION, SCOTLAND

Act of Sederunt (Rules of Court Amendment No. 3) 1973

Made - 22nd March 1973

Coming into Operation 3rd May 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 section 13 of the Tribunals and Inquiries Act 1971(b) and of all other powers competent to them in that behalf, do hereby enact and declare as follows:—

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

Rule 290 (a) is hereby amended by inserting in the fifth line after the word “tribunal” the words “including a Value Added Tax Tribunal”.

2. This Act may be cited as the Act of Sederunt (Rules of Court Amendment No. 3) 1973 and shall come into operation on 3rd May 1973.

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

Edinburgh,
22nd March 1973.

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

EXPLANATORY NOTE

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

This Act of Sederunt amends the Rules of Court by providing that appeals from decisions of the Value Added Tax Tribunals in Scotland shall be in manner specified in Rule of Court 290 and not by Stated Case.

(a) 1933 c. 41.

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

(b) 1971 c. 62.

SI 1973/540
ISBN 0-11-030540-X

