

1973 No. 672 (S.54)

SUMMARY JURISDICTION, SCOTLAND

Act of Adjournal (Alteration of Fees in the Inferior Courts) 1973

Made - - - - 22nd March 1973

Coming into Operation 1st April 1973

The Lord Justice-General, the Lord Justice-Clerk and the Lords Commissioners of Justiciary, under and by virtue of the powers conferred upon them by section 76(1)(d) of the Summary Jurisdiction (Scotland) Act 1954(a) and of all other powers competent to them in that behalf, do hereby enact and declare as follows:—

1. The Schedule to the Act of Adjournal (Fees in the Inferior Courts) 1972(b) shall be amended as follows:—

At the end of Part I of the Table of Fees contained in said schedule there shall be added a Note as follows:—

“NOTE: In the case of all fees to which Part I of this Table of Fees relates, where such fees 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 Procurators Fiscal or Solicitors acting for a Prosecutor other than the public prosecutor of a Court 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 account of the Procurator Fiscal, Solicitor or Officer concerned.”

2. This Act of Adjournal may be cited as the Act of Adjournal (Alteration of Fees in the Inferior Courts) 1973, and shall come into operation on 1st April 1973.

And the Lords appoint this Act of Adjournal to be recorded in the Books of Adjournal, and to be published in the Edinburgh Gazette.

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

Edinburgh,
22nd March 1973.

(a) 1954 c. 48.

(b) S.I. 1972/308 (1972 I, p. 963).

(c) 1972 c. 41.

EXPLANATORY NOTE

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

This Act of Adjournal alters the Table of Fees in respect of proceedings in an Inferior Court under the Summary Jurisdiction (Scotland) Act 1954 in order to take account of value-added tax on work done by certain specified persons on or after 1st April 1973.

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