

1973 No. 673 (S.55)
LEGAL AID AND ADVICE, SCOTLAND
Act of Adjournal (Alteration of Criminal Legal Aid Fees) 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 16 of the Legal Aid (Scotland) Act 1967(a), and of all other powers competent to them in that behalf, do hereby enact and declare as follows:—

1. This Act of Adjournal may be cited as the Act of Adjournal (Alteration of Criminal Legal Aid Fees) 1973, and shall come into operation on 1st April 1973.

2. The Act of Adjournal (Criminal Legal Aid Fees) 1964(b), as amended by the Act of Adjournal (Criminal Legal Aid Fees Amendment) 1965(c) and by the Act of Adjournal (Criminal Legal Aid Fees Amendment) 1971(d) shall be further amended by adding the following sub-sections at the end of section 12 thereof:—

“(3) In the case of all solicitors’ fees payable under the provisions of the foregoing paragraphs, where these are incurred on or after 1st April 1973, and where these charges are taxable supplies in terms of the Finance Act 1972(e) 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.

(4) 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 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.”

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) 1967 c. 43

(b) S.I. 1964/1410 (1964 III, p 3292)

(c) S.I. 1965/1788 (1965 III, p. 5461)

(d) S.I. 1971/926 (1971 II, p. 2671)

(e) 1972 c. 41.

EXPLANATORY NOTE

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

This Act of Adjournal alters Criminal Legal Aid Fees in order to take account of value-added tax on work done or expenses incurred on or after 1st April 1973.

SI 1973/673
ISBN 0-11-030673-2

