

CIVIL LITIGATION (EXPENSES AND GROUP PROCEEDINGS) (SCOTLAND) ACT 2018

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 3: Auditors of Court

Section 16 – Auditors’ functions

33. **Section 16** sets out the functions of the auditors of court. Subsection (1) provides that it is their role to carry out judicial taxations¹ and other functions set out for that office in other enactments (the word “enactment” here includes rules of court by virtue of schedule 1 of the Interpretation and Legislative Reform (Scotland) Act 2010). Subsection (2) makes express provision that an auditor can carry out other taxations. Subsection (3) allows more specifically for sheriff court auditors to tax accounts relating to actions in any of the sheriff courts in Scotland. This is a break from previous practice in terms of which a commission as sheriff court auditor would only cover one sheriffdom.

1 “Judicial taxation” is the process where the amount properly payable by virtue of an award of expenses is determined. The auditor through the process of taxation adjudicates on disputes as to that amount, applying the law as to expenses to the factual position. The amounts may be significant to the parties.