

These notes relate to the Civil Litigation (Expenses and Group Proceedings) (Scotland) Act 2018 (asp 10) which received Royal Assent on 5th June 2018

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

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 3: Auditors of Court

Section 17 – Auditors unable to tax account

34. **Section 17** deals with the situation where none of the employed auditors of court are able to tax a particular account of expenses. The section provides that the account is to be taxed by a person who is not an auditor of court. Such persons might be retired auditors, or experienced solicitors, or law accountants.