
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 468

Act of Sederunt (Sheriff Appeal Court Rules) 2021

PART 5

INCIDENTAL PROCEDURE: STANDARD PROCEDURES

CHAPTER 20

EXPENSES

Diet of taxation

20.3.—(1) Where an account of expenses is lodged for taxation, the Clerk must transmit the account and the process to the auditor of court.

(2) Subject to paragraph (3), the auditor of court must fix a diet of taxation on receipt of—

- (a) the account of expenses;
- (b) the process;
- (c) vouchers in respect of all outlays claimed in the account, including counsel's fees; and
- (d) a letter addressed to the auditor of court—
 - (i) confirming that the items referred to in sub-paragraphs (a) and (c) have been intimated to the party found liable in expenses; and
 - (ii) providing such information as is required to enable the auditor of court to give intimation to the party found liable in expenses in accordance with paragraph (4)(b).

(3) The auditor of court may fix a diet of taxation where paragraph (2)(c) or (d), or both, have not been complied with.

(4) The auditor of court must intimate the diet of taxation to—

- (a) the party found entitled to expenses;
- (b) the party found liable in expenses.

(5) The party found liable in expenses must, no later than 1600 hours on the fourth business day before the diet of taxation, intimate to the auditor of court and to the party found entitled to expenses particular points of objection, specifying each item objected to and stating concisely the nature and ground of objection.

(6) Subject to paragraph (7), if the party found liable in expenses fails to intimate points of objection under paragraph (5) within the time limit set out there, the auditor of court must not take account of them at the diet of taxation.

(7) Where a failure to comply with the requirement contained in paragraph (5) was due to mistake, oversight or other excusable cause, the auditor of court may relieve a party of the consequences of such failure on such conditions, if any, as the auditor thinks fit.

(8) At the diet of taxation, or within such reasonable period of time thereafter that the auditor of court may allow, the party found entitled to expenses must make available to the auditor of court all documents, drafts or copies of such documents sought by the auditor and relevant to the taxation.

(9) In this rule, a “business day” means any day other than a Saturday, Sunday or public or court holiday.