



Civil Litigation (Expenses and Group Proceedings) (Scotland) Act 2018

2018 asp 10

PART 3

AUDITORS OF COURT

17 Auditors unable to tax account

- (1) Where an account of expenses remitted by a court or tribunal for taxation cannot be taxed by an auditor of court—
 - (a) the account must be returned to the court or tribunal, and
 - (b) the court or tribunal must remit the account to a person who is not an auditor of court for taxation.
- (2) Where an account is remitted to a person under subsection (1)(b)—
 - (a) the person is to be treated in relation to the taxation of the account as if the person were an auditor of court (but is not to be treated as an auditor for the purposes of section 14),
 - (b) the person is entitled to payment of such sums as the Scottish Courts and Tribunals Service may determine by way of—
 - (i) remuneration in respect of the taxation,
 - (ii) reimbursement of expenses reasonably incurred by the person in connection with the taxation.