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SCOTTISH STATUTORY INSTRUMENTS

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**1999 No. 192**

**Act of Sederunt (Rules of the Court of Session  
Amendment No.9) (Finance Act 1999) 1999**

**Amendment of the Rules of the Court of Session**

**2. –**

(2) The Rules of the Court of Session 1994(1) shall be amended in accordance with the following sub-paragraphs.

(1) In rule 41.23 (Revenue appeals by stated case)–

- (a) in paragraph (1)(a), for “13(1)” substitute “13(5)”;
- (b) after paragraph (1) insert–

“(1A) In relation to appeals in respect of instruments executed before 1st October 1999, paragraph (1)(a) above has effect as if the reference to section 13(5) of the Stamp Act 1891 were a reference to section 13(1) of that Act as it has effect in relation to such instruments.”

(2) In rule 41.25 (appeals relating to penalties)–

- (a) in paragraph (1)–
  - (i) before sub-paragraph (a) insert–

“(za) section 13A(7) of the Stamp Act 1891 (appeals from Special Commissioners in relation to penalties);”,
  - (ii) at the end of sub-paragraph (c) omit “and”,
  - (iii) after sub-paragraph (d) insert–

“; and
  - (e) paragraph 12(2) of Schedule 17 to the Finance Act 1999 (appeals from Special Commissioners in relation to penalties).”;
- (b) in paragraph (2), before “(a)” insert “(za)”, and for “or (d)” substitute “;(d) or (e)”.