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## EXPLANATORY NOTE

*(This note is not part of the Act of Sederunt)*

This Act of Sederunt amends Chapter 41 of the Rules of the Court of Session 1994 to take account of certain provisions of the Finance Act 1999 (c. 16) relating to Revenue appeals, and appeals relating to penalties, to the court as the Court of Exchequer in Scotland.

The amendment to paragraph (1)(a) of rule 41.23 (Revenue appeals by stated case) substitutes reference to section 13(5) of the Stamp Act 1891. Paragraph 2 of Schedule 12 to, and section 109(4) of, the Finance Act provide for a new section 13 of the Stamp Act and for it to apply to instruments executed on or after 1 October 1999. For the purposes of rule 41.23, the relevant reference is now to subsection (5). The new paragraph (1A) of the rule is a saving provision in respect of instruments executed before 1 October.

The new sub-paragraphs (za) and (e) of paragraph (1) of rule 41.25 (appeals in relation to penalties), and the reference to them in paragraph (2), are inserted so that appeals allowed under section 13A(7) of the Stamp Act 1891 (which was inserted by paragraph 2 of Schedule 12 to the Finance Act), and those allowed under paragraph 12(2) of Schedule 17 to the Finance Act, are subject to the appropriate procedures.