
SCOTTISH STATUTORY INSTRUMENTS

2001 No. 305

**Act of Sederunt (Rules of the Court of Session
Amendment No.4) (Miscellaneous) 2001**

Diet of taxation

11. In rule 42.2, after paragraph (1) there is inserted—

“(1A) The party found liable in expenses shall, not later than 3 working days prior to the diet of taxation, intimate to the Auditor and to the party found entitled to expenses, specific points of objection, setting out each item objected to and stating concisely the nature and ground of objection in each case.

(1B) Subject to paragraph (1C), if the party found liable in expenses fails to intimate points of objection under paragraph (1A) within the time limit set out there, the Auditor shall not take account of them at the diet of taxation.

(1C) The Auditor may relieve a party from the consequences of a failure to comply with the requirement contained in paragraph (1B) because of mistake, oversight or other excusable cause on such conditions, if any, as the Auditor thinks fit.”