
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 75

Act of Sederunt (Taxation of Judicial Expenses Rules) 2019

CHAPTER 2

GENERAL PRINCIPLES

Form of account

2.1. An account of expenses must—

- (a) set out in chronological order all items in respect of which payment is claimed;
- (b) list in separate columns—
 - (i) the charges claimed for work carried out by the entitled party's solicitor; and
 - (ii) the outlays claimed; and
- (c) include a statement as to whether or not the entitled party will bear the burden of the value added tax referred to in rule 6.1.

General principles

2.2.—(1) The Auditor is to allow only such expenses as are reasonable for conducting the proceedings in a proper manner.

(2) The Auditor may in particular refuse to allow—

- (a) expenses that the Auditor considers to have been incurred as a result of fault or error on the part of the entitled party or the entitled party's representative; and
- (b) expenses relating to a part of the proceedings in which the Auditor considers that the entitled party was unsuccessful.