



# Court of Session Act 1868

1868 CHAPTER 100 31 and 32 Vict

## VIII.—ACCOUNTINGS, SUSPENSIONS, AND SUMMARY PETITIONS

### 86 Accountant to report results in the form of a certificate of his opinion.

The report of the accountant shall state, in the form of a certificate, the facts he has found to be established, and the results at which he has arrived, and also the points falling within the remit which he suggests as proper for the consideration of the Court, and any necessary explanations of the grounds of the accountant's findings and opinion shall be stated in the form of a note appended to such certificate; and such states of accounts only shall be prepared as the accountant or the Court shall consider essential for the proper decision of the cause.

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**Modifications etc. (not altering text)**

C1 Ss. 50–101 repealed (S.) by [Court of Session Act 1988 \(c. 36, SIF 36:1\)](#), s. 52(2), [Sch. 2 Pt. I](#) (and re-enacted in part as referred to in [Sch. 2 Pt. II](#) of that Act)

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Court of Session Act 1868, Section 86.