
STATUTORY INSTRUMENTS

1987 No. 821

The Court Funds Rules 1987

PART I

AUTHORITIES FOR LODGMENT, PAYMENT OUT, TRANSFER ETC

Lodgment Schedule

6.—(1) Where lodgment of funds in court is directed by an order or authorised by a Master, the Accountant General shall not make such lodgment until he has received:—

- (i) in proceedings in the Chancery Division or in the Court of Protection, a lodgment schedule; or
- (ii) in proceedings in the Queen's Bench Division, Family Division, or any other court or tribunal, a copy of the order

but in the case of proceedings mentioned in sub-paragraph (ii) he may refuse to make such lodgment until he has received a lodgment schedule.

(2) Where proceedings in which money has been lodged in court are ordered to be transferred to another court, the proper officer of the transferring court shall so advise the Accountant General in writing.

Payment Schedule

7.—(1) Where an order directs the manner in which any fund in court is to be dealt with by the Accountant General, a payment schedule shall be lodged with him.

(2) Subject to paragraph (3) a payment schedule signed and authenticated by a proper officer shall be sufficient authority to the Accountant General to deal with a fund in accordance with the schedule.

(3) Where money is lodged in court in proceedings under section 84 of the Law of Property Act 1925⁽¹⁾ and directions are given by the Lands Tribunal instructing the Accountant General to deal with that fund, such directions shall be sufficient authority to the Accountant General to deal with the fund accordingly.

Preparation and amendment of Schedules

8.—(1) In any proceedings other than proceedings in the Court of Protection, the Lands Tribunal or the Employment Appeal Tribunal, where an order is made for the lodgment of or dealing with funds in court, the party having carriage of the order shall prepare and submit the lodgment or payment schedule to the appropriate court office for authentication.

(2) Without prejudice to paragraph (1), the proper officer of a court in which an order has been made for the lodgment of or dealing with funds in court, may prepare the lodgment or payment schedule where he considers it appropriate to do so.

(1) 1925 c. 20.

(3) The proper officer of the court in question shall sign and authenticate the lodgment or payment schedule and forward it to the Accountant General.

(4) Any amendment to a schedule needed to correct a clerical or accidental error or omission shall be signed by the proper officer.

Certificate of a Master or Taxing Master

9.—(1) Where a payment schedule directs a Master to ascertain and certify a sum to be dealt with by the Accountant General or directs that costs shall be taxed and paid out of funds in court, the Master or Taxing Officer shall certify:—

- (i) the amount ascertained or the amount of the taxed costs (including the fees of taxation); and
- (ii) the name and address of the person to whom payment is to be made;

and shall send the certificate to the Accountant General in the approved form.

(2) A certificate issued by a Master or Taxing Officer following a taxation shall, unless described as an interim certificate, be deemed to include all the costs directed to be taxed and paid out of funds in court.

Particulars of interest ordered to be paid as directed in judgment or order

10.—(1) Where interest is directed by an order to be paid on any sum in court, the payment schedule shall state:—

- (i) the rate per cent at which interest is payable;
- (ii) the date from which and, if known, the date to which interest is to be calculated;
- (iii) whether the interest should be paid with or without deduction of income tax; and
- (iv) the amount of such interest, if ascertainable when the payment schedule is drawn up.

(2) If the amount of interest cannot be stated in the payment schedule, then either:—

- (i) the schedule shall direct that the amount be ascertained and certified by a Master; or
- (ii) the party having carriage of the order shall agree in writing with the Accountant General the amount of interest.

(3) Whenever interest is required to be calculated for a period which is, or includes, a period of less than a year, the interest shall be calculated on a daily basis in respect of that period.

Regular payments

11. Where a payment schedule directs that regular payments (not being interest payable as it accrues due) are to be made by the Accountant General, the schedule shall state the dates on which payments are to be made and whether the payments are to be made with or without deduction of income tax at the basic rate.

Funds on which duty is payable

12. Where a fund in court is subject to payment of duty but the order relating to it does not provide for such payment, the payment schedule shall state that the fund is subject to duty; and if the payment schedule directs the carry over of any part of a fund subject to duty, the words “subject to duty” shall be written boldly at the top of the first page of the schedule relating to the account to which the fund is to be carried over.