SCOTTISH STATUTORY INSTRUMENTS

1999 No. 192

COURT OF SESSION

Act of Sederunt (Rules of the Court of Session Amendment No.9) (Finance Act 1999) 1999

Made - - - - 16th December 1999

Coming into force - - 14th January 2000

The Lords of Council and Session, under and by virtue of the powers conferred on them by section 5 of the Court of Session Act 1988(**1**) and of all other powers enabling them in that behalf, do hereby enact and declare:

Citation and commencement

1. –

(1) This Act of Sederunt may be cited as the Act of Sederunt (Rules of the Court of Session Amendment No.9) (Finance Act 1999) 1999 and shall come into force on 14th January 2000

(1) This Act of Sederunt shall be inserted in the Books of Sederunt.

Amendment of the Rules of the Court of Session

2. –

(2) The Rules of the Court of Session 1994(**2**) shall be amended in accordance with the following sub-paragraphs.

(1) In rule 41.23 (Revenue appeals by stated case)–

(a) in paragraph (1)(a), for "13(1)" substitute "13(5)";

(b) after paragraph (1) insert–

"(1A) In relation to appeals in respect of instruments executed before 1st October 1999, paragraph (1)(a) above has effect as if the reference to section 13(5) of the Stamp Act 1891 were a reference to section 13(1) of that Act as it has effect in relation to such instruments."

(2) In rule 41.25 (appeals relating to penalties)–

(**1**) 1988 c. 36; section 5 was amended by section 2(3) of the Civil Evidence (Scotland) Act 1988 (c. 32) and by the Children (Scotland) Act 1995 (c. 36), Schedule 4, paragraph 45.

(**2**) S.I. 1994/1443