SCOTTISH STATUTORY INSTRUMENTS

2026 No. 238

COURT OF SESSION

SHERIFF APPEAL COURT

SHERIFF COURT

Act of Sederunt (Taxation of Judicial Expenses Rules) (Amendment) 2026

Made - - - -	*18th August 2026*
Laid before the Scottish Parliament	*20th August 2026*
Coming into force	*10th October 2026*

In accordance with section 4 of the Scottish Civil Justice Council and Criminal Legal Assistance Act 2013(**a**), the Court of Session has approved draft rules submitted to it by the Scottish Civil Justice Council.

The Court of Session therefore makes this Act of Sederunt under the powers conferred by section 1(2) of the Litigants in Person (Costs and Expenses) Act 1975(**b**), sections 105(1) and 106(1) of the Courts Reform (Scotland) Act 2014(**c**) and all other powers enabling it to do so.

Citation and commencement, etc.

1.—(1) This Act of Sederunt may be cited as the Act of Sederunt (Taxation of Judicial Expenses Rules) (Amendment) 2026.

(2) It comes into force on 10th October 2026.

(3) A certified copy is to be inserted in the Books of Sederunt.

Amendment of Act of Sederunt (Taxation of Judicial Expenses Rules) 2019

2.—(1) The Act of Sederunt (Taxation of Judicial Expenses Rules) 2019(**d**) is amended in accordance with this paragraph.

(2) In rule 3.2 (the unit)(**e**), for "£18.00", substitute "£22.10".

(3) In rule 3.7 (simple procedure)—

(**a**) 2013 asp 3. Section 4 was amended by the Courts Reform (Scotland) Act 2014 (asp 18), schedule 5, paragraph 31(3) and by the Inquiries into Fatal Accidents and Sudden Deaths etc. (Scotland) Act 2016 (asp 2), schedule 1, paragraph 1(4).
(**b**) 1975 c. 47. Section 1(2) was last amended by the Tribunals, Courts and Enforcement Act 2007 (c. 15), schedule 8, paragraph 6(2).
(**c**) 2014 asp 18. Sections 105(1) and 106(1) were modified by S.S.I. 2018/158.
(**d**) S.S.I. 2019/75, last amended by S.S.I. 2023/223.
(**e**) The sum for the unit was last substituted by S.S.I. 2023/165.

(a) the heading becomes "reduction of charges";

(b) for sub-paragraph (1), substitute—

"(1) This rule applies in any simple procedure case where expenses fall to be taxed or assessed by reference to a table of charges in schedule 5.";

(c) in sub-paragraph (3), omit "allowed by the Auditor, as".

(4) In rule 4.2 (allowance of outlays), after "outlays" insert "(including court fees)".

Saving

3. Paragraph 2(2) has no effect as regards fees payable in respect of work carried out before 10th October 2026.

PAUL CULLEN
Lord President
I.P.D.

Edinburgh
18th August 2026

EXPLANATORY NOTE

(This note is not part of the Act of Sederunt)

This Act of Sederunt amends the Act of Sederunt (Taxation of Judicial Expenses Rules) 2019 ("the 2019 Rules").

The instrument amends the value of the "unit" in rule 3.2 of the 2019 Rules by increasing it to £22.10. This increase takes effect on 10th October 2026 and only has effect in respect of work carried out on or after that date.

Rule 3.7 of the 2019 Rules is amended to make it clear that it relates to the reduction of charges.

Rule 4.2 of the 2019 Rules is amended to make it clear that court fees are an allowable outlay.

© Crown copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, the King's Printer for Scotland.

£6.40

http://www.legislation.gov.uk/id/ssi/2026/238

ISBN 978-0-11-106669-0

