STATUTORY INSTRUMENTS

1973 No. 345 (L.6)

COUNTY COURTS

PROCEDURE

The County Court (Amendment) Rules 1973

Made - - - *27th February* 1973

Coming into Operation *1st April* 1973

1.—(1) These Rules may be cited as the County Court (Amendment) Rules 1973.

(2) In these Rules an Order and Rule referred to by number means the Order and Rule so numbered in the County Court Rules 1936(**a**), as amended(**b**), and "the Higher Scales" means the Higher Scales of Costs set out in Appendix B to those Rules.

(3) The Interpretation Act 1889(**c**) shall apply to the interpretation of these Rules as it applies to the interpretation of an Act of Parliament.

2. Order 47 shall be amended as follows:—

(1) After Rule 17 there shall be inserted the following Rule:—

Value added tax

"18. In addition to the amount of costs allowed to a party on taxation in respect of the supply of goods or services on which value added tax is chargeable there may be allowed as a disbursement a sum equivalent to value added tax at the appropriate rate on that amount in so far as the tax is not deductible as input tax by that party."

(2) In Rule 24 for the words "Rule 23" there shall be substituted the words "Rules 18 and 23".

(3) In Rule 37(3) after the words "said Appendix" there shall be inserted the words "or paragraph (6) of this Rule".

(4) The following paragraph shall be added to Rule 37 after paragraph (5):—

"(6) Where costs are assessed or fixed and allowed without taxa-

(**a**) S. R. & O. 1936/626 (1936 I, p. 282).

(**b**) The relevant amending instruments are S.I. 1970/204, 673 (1970 I, p. 911; II, p. 2180).

(**c**) 1889 c. 63.

tion under paragraph (1), (2) or (4) of this Rule or paragraph (4)(*b*) of the next following Rule, Rule 18 of this Order shall apply as it applies on a taxation."

3. In the Higher Scales of Costs the heading *"Disbursements"* to items 26 to 35 shall be omitted.

We, the undersigned members of the Rule Committee appointed by the Lord Chancellor under section 102 of the County Courts Act 1959(**a**) having by virtue of the powers vested in us in this behalf made the foregoing Rules, do hereby certify the same under our hands and submit them to the Lord Chancellor accordingly.

D. O. McKee.
Conolly H. Gage.
H. S. Ruttle.
David Pennant.
W. Granville Wingate.
E. A. Everett.
A. A. Hibbert.
K. W. Mellor.
Arnold Russell Vick.
D. A. Marshall.
D. P. Tomlin.

I allow these Rules, which shall come into operation on 1st April 1973.

Dated 27th February 1973.

Hailsham of St. Marylebone, C.

EXPLANATORY NOTE

(*This Note is not part of the Rules.*)

These Rules enable a sum in respect of value added tax to be allowed in appropriate cases on the taxation or assessment of costs in a county court.

(**a**) 1959 c. 22.

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