STATUTORY INSTRUMENTS

# 1973 No. 350 (L.7)

# MATRIMONIAL CAUSES

# SUPREME COURT OF JUDICATURE, ENGLAND
# COUNTY COURTS

## The Matrimonial Causes (Costs) (Amendment) Rules 1973

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| *Made - - -* | *27th February* 1973 |
| *Laid before Parliament* | *9th March* 1973 |
| *Coming into Operation* | *1st April* 1973 |

We, the authority having power to make rules of court for the purposes mentioned in section 7(1) of the Matrimonial Causes Act 1967(**a**), hereby exercise that power as follows:—

**1.**—(1) These Rules may be cited as the Matrimonial Causes (Costs) (Amendment) Rules 1973 and shall come into operation on 1st April 1973.

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

**2.** After rule 7 of the Matrimonial Causes (Costs) Rules 1971(**c**) there shall be inserted the following rule:—

"*Value added tax in cases of fixed costs*

7A. In addition to the amount of costs allowed under rule 7 of these Rules 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."

Dated 27th February 1973.

*Hailsham of St. Marylebone*, C.
*George Baker*, P.
*John Latey*, J.
*Ifor Lloyd.*
*Irvon Sunderland.*
*W. D. S. Caird.*
*J. L. Williams.*
*Joseph Jackson.*
*Margaret Puxon.*
*J. D. Clarke.*
*D. E. Morris.*

(a) 1967 c. 56. (b) 1889 c. 63. (c) S.I. 1971/987 (1971 II, p. 2869).

## 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 where the costs of an undefended matrimonial cause are fixed in accordance with rule 7 of the Matrimonial Causes (Costs) Rules 1971.

SI 1973/350
ISBN 0-11-030350-4

