STATUTORY INSTRUMENTS

1978 No. 114 (S. 8)

COURT OF SESSION, SCOTLAND

Act of Sederunt (Fees of Messengers-at-Arms) (Value Added Tax) 1978

Made - - - - 26*th January* 1978

Coming into Operation 20*th February* 1978

The Lords of Council and Session, under and by virtue of the powers conferred upon them by section 6 of the Execution of Diligence (Scotland) Act 1926(**a**), and section 16 of the Administration of Justice (Scotland) Act 1933(**b**), and of all other powers enabling them in that behalf, do hereby, with the consent of the Lord Lyon King of Arms, enact and declare:—

Citation, commencement and interpretation

1.—(1) This Act of Sederunt may be cited as the Act of Sederunt (Fees of Messengers-at-Arms) (Value Added Tax) 1978 and shall come into operation on 20th February 1978.

(2) The Interpretation Act 1889(**c**) shall apply to the interpretation of this Act of Sederunt as it applies to the interpretation of an Act of Parliament.

Value Added Tax

2. In the Act of Sederunt (Fees of Messengers-at-Arms) 1977(**d**), at the end add the following paragraph:—

"*Value Added Tax*

4. Messengers-at-Arms supplying services to any person in respect of which fees are payable to them under paragraph 2 shall—

(*a*) if they are taxable persons within the meaning of the Finance Act 1972(**e**); and

(*b*) if the supply is a taxable supply within the meaning of that Act,

make charges to that person additional to the charges in respect of those fees, being such additional charges as amount to the value added tax payable under that Act in respect of the supply of those services.".

And the Lords appoint this Act of Sederunt to be inserted in the Books of Sederunt.

G. C. Emslie,
I.P.D.

Edinburgh.
26th January 1978.

(**a**) 1926 c. 16. (**b**) 1933 c. 41. (**c**) 1889 c. 63. (**d**) S.I. 1977/567. (**e**) 1972 c. 41.

EXPLANATORY NOTE

(This Note is not part of the Act of Sederunt.)

This Act of Sederunt makes provision in respect of Messengers-at-Arms on whose fees value added tax is chargeable.

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