

REPORT ON TAXATION ON 17/1/86

AUDITOR : MR. A. McDOUGALL
H. STIRLING) : H. STIRLING
C.D. BOYD)
LEGAL AID : [REDACTED]

The Taxation was mainly concerned with Counsel's fees for preparation, consultation and attendance during the 29 day trial.

Mr. Stirling intimated that he was given to understand that the Nominated Solicitors has not charged for the perusal of the productions in the case. I made it clear that this was not the case as the perusal of the productions formed the largest single abatement to the Solicitors' account. This brought the suggestion from Mr. Stirling that he was prepared to remove from his claim the fee for preparation and increase his daily fee for the trial to £270.00 or £275.00. I informed the Auditor that the Committee's offer to Mr. Stirling of £200.00 per day was to include the preparation work. The Auditor, considering the vast number of productions and that the Solicitors were granted certification under Paragraph 13(1) & (4) on the grounds of exceptional length and exceptional complexity or difficulty, stated that he would allow a daily rate of £275.00 for the trial, reflecting the preparation work done by Mr. Stirling.

The Auditor then turned to the remainder of Mr. Stirling's fees. Mr. Stirling offered to withdraw from his claim all the entries for his notes, except the note for the employment of the Chartered Accountant and another Junior Counsel and this the Auditor accepted. Mr. Stirling would not accept any of his fees for consultations being reduced. He said that he had not charged for any meetings with the Nominated Solicitor throughout the trial. I in turn explained how many consultations the Committee had been prepared to accept. The Auditor stated the due to the difficulties of the case he would allow the consultations claimed by Mr. Stirling in full.

Mr. Stirling's/

Mr. Stirling's fees were taxed by the Auditor at £8,900 exclusive of VAT, compared with fees of £9,045 claimed.

Mr. Stirling then made representations with regard to Mr. Boyd's fees. I informed the Auditor that the Committee's usual policy was to allow Junior Counsel two thirds of the fees due to Senior or Senior/Junior. The Auditor decided that the fees due to Mr. Boyd should reflect the fact that Mr. Stirling did most of the preparation and presentation and should accordingly be slightly less than two thirds of the fees due to Mr. Stirling. The Auditor allowed Mr. Boyd a fee of £175.00 per day for the 29 day trial and the fee for the consultations as claimed.

Mr. Boyd's fees were taxed by the Auditor at £5,185 exclusive of VAT, compared with fees of £5,203 claimed.

Copies of the relative fee notes are attached.


Deputy Head of Criminal Accounts.

29th January, 1986.

FACULTY SERVICES LIMITED

PARLIAMENT HOUSE
EDINBURGH
EH1 1RF

NOTIFICATION OF FEE

LAW SOCIETY - CRIMINAL LEGAL AID

031-226 5071

Telex: 727856

RUTLAND EXCHANGE BOX NO. 028

C580/DA852156/01/G1

COLQUHOUN & CO.,

F.S. REF.

27/06/85

134, ST. VINCENT STREET,
GLASGOW.

DATE OF ISSUE

G2 5JY

C580

SOLICITORS REF. JB

743540156384

SOL. LEGAL AID CODE

Please quote Faculty Services Ref. on all correspondence

CASE H.M.A. V [REDACTED] *CRIMINAL LEGAL AID
CLIENT [REDACTED] 13/401563/84
ADVOCATE H. STIRLING L.A. CERT No. S17
ADVOCATE CODE VAT REG. No. 272 0773

Item Date	Details	Item Amount
19/01/85	-7/3/85 PREPARATION/EXAM OF PRODUCTIONS 38HRS. (SEE NOTE)	720.00
19/01/85	NOTE RE IMPOSSIBILITY OF TOTAL PREPAR- ATION FOR TRIAL FEB.1985	25.00
27/03/85	NOTE RE REQUIREMENT OF POSITION FOR EMPLOYMENT OF C.A. & JUNIOR COUNSEL	50.00
27/03/85	NOTE RE ADDITIONAL INFORMATION & EVIDENCE REQUIRED	25.00
04/04/85	NOTE RE MEETING WITH PROCURATOR FISCAL	25.00
04/04/85	NOTE RE TRIAL DEFENCE PRODUCTIONS, WITNESSES ETC.	25.00
TOTAL		870.00
TOTAL VAT AT 15.00		130.50
		£ 1000.50

The tax date for this supply is the date of payment — not the date of issue.
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CASE	H.M.A. V [REDACTED]		*CRIMINAL LEGAL
CLIENT	[REDACTED]	L.A. CERT No.	13/401563/84
ADVOCATE	H. STIRLING	ADVOCATE CODE	S17
		VAT REG. No.	272-0773
Item Date	Details	Item Amount	
15/05/85	-17/5/85 3 DAYS		
20/05/85	-24/5/85 5 DAYS		
28/05/85	-31/5/85 4 DAYS		
03/06/85	-7/6/85 5 DAYS		
10/06/85	-14/6/85 5 DAYS		
17/06/85	-21/6/85 5 DAYS		
24/06/85	-25/6/85 2 DAYS		
	29 TRIAL DAYS @ #250		7250.00
	SECTION 13 CERTIFICATE GRANTED TO SOLICITOR.		
		TOTAL	7250.00
		TOTAL VAT AT 15.00	1087.50
			8337.50

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CASE	H.M.A. v [REDACTED]	*CRIMINAL LEGAL AID
CLIENT	[REDACTED]	13/401563/84
ADVOCATE	H. STIRLING	L.A. CERT No.
	ADVOCATE CODE	S17
		VAT REG. No. 272 0773 62
Item Date	Details	Item Amount
18/01/85	APPLICATION TO SHERIFF FOR ADJOURNMENT DRAFTING ETC, (IN GLASGOW)	50.00
04/04/85	MEETING A.COLLEY PFD RE MINUTE OF AGREEMENT ETC. 1 1/2 HOURS	100.00
08/06/85	SATURDAY CONSULTATION WITH C.BOYD ONLY RE EVIDENCE IN EDINBURGH (3 HRS)	90.00
18/06/85	EVENING CONSULTATION WITH C.BOYD ONLY RE SUFFICIENCY OF EVIDENCE (END OF CROWN CASE APPROACHING) (2HRS)	75.00
	TOTAL	315.00
	TOTAL VAT AT 15.00	47.25
		362.25

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£

[REDACTED]

THE INDICTMENT CONCERNED THE FRAUDULENT EVASION OF VALUE ADDED TAX BY A CAR DEALER. THE PERIOD COVERED FROM 1/9/80 - 17/2/82. THERE WERE ABOUT 600 DOCUMENTARY PRODUCTIONS, THE COPIES OF WHICH COST THE INSTRUCTING SOLICITOR APPROX. £3.000. MAY FOR EXAMPLE BOXES OF CHEQUES ETC WERE NOT COPIED. THERE WERE OVER 200 WITNESSES CITED. THE PROSECUTION & DEFENDER INVOLVED CAREFUL CLOSE ANALYSAS OF MANY DOCUMENTS ETC. IN REGARD TO EACH ONE OF THE 144 TRANSACTIONS LIBELLED ON THE 14 SCHEDULES.

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EDINBURGH
EH1 1RF

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LAW SOCIETY - CRIMINAL LEGAL AID

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CASE	H.M.A. v [REDACTED]	*CRIMINAL LEGAL AID
CLIENT	[REDACTED]	L.A. CERT No. 13/401563/84
ADVOCATE	COLIN D. ROYD.	ADVOCATE CODE B20
		VAT REG. No. 397 9925 65
Item Date	Details	Item Amount
10/05/85	-11/5/85 PREPARATION CONSIDERATION OF ALL PRODUCTIONS INDICTMENT ETC.14 HRS.	250.00
15/05/85	-25/6/85 29 COURT DAYS WITH H.STIRLING AT #167	4843.00
08/06/85	SATURDAY CONSULTATION WITH H.STIRLING ALONE RE EVIDENCE (3 HRS)	60.00
18/06/85	EVENING CONSULTATION WITH H.STIRLING (2 HRS.)	50.00
TOTAL		5203.00
TOTAL VAT AT 15.00		780.45
		5983.45

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