

CIVIL ACCOUNTS PAYBLE

REPORT ON TAXATION

Assisted Person: [REDACTED] AC
Reference Number: 37/72/719660/87 & 33/96/731927/87
Solicitor: McCann Fordyce
Nature of Proceedings: Cross actions - to pursue custody, interdict, delivery - to defend custody interdict, counter-claim for custody, delivery Interdict.
Auditor: N. Weir Esq., Dumbarton Sheriff Court
Taxation Date: 31st May, 1989
Total Claimed: 885.97 (excl.VAT)
Figure Taxed at: 816.18 (excl.VAT)

Background

The account was prepared on a detailed basis and the dispute revolved around the validity of numerous charges for framing "Statement of Particulars" following certain meetings and telephone calls.

The view expressed by McCann Fordyce was that the proper recording of particulars of the client's case and of advice given to the client is a necessary part of professional practice and accords with the recommendations contained in the Lay Observer's 1987 Report. The Solicitor was of the view that "Statement of Particulars" were chargeable in terms of the Sheriff Court Tables of Fees Chapter III, No. 3, under the heading "Drawing all necessary papers."

Our view of the disputed charges was that many of the "Statement of Particulars" were simply elaborate file notes and that in accordance with past taxation practice the client(Fund) should not bear any charges, the Solicitor having already claimed for the original meeting(s) and/or telephone call(s).

Taxation

The Auditor was reluctant to be drawn on the general principle of charging for "Statement of Particulars" and decided to consider all 'statements' charged for in the Solicitors account.

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As it turned out, the Solicitor elected not to insist on a claim for all statements and the Auditor eventually allowed seven out of twenty three items claimed. The Auditor allowed a charge where he thought it was necessary for the proper conduct of the case to prepare a written 'statement' following a meeting or phone call.

It was apparent that no point of principle was established and each claim was judged on its own merits. Some of the items claimed would probably have been allowed as precognitions/statements in any event.

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29 June, 1989