



Local Government (Scotland) Act 1947

1947 CHAPTER 43 10 and 11 Geo 6

PART XI

LEVY AND COLLECTION OF RATES BY RATING AUTHORITIES AND
REQUISITIONS FOR PAYMENT BY OTHER LOCAL AUTHORITIES

Assessment Roll

236 Fractions of a penny of rates.

In calculating and collecting the amount payable by a ratepayer in respect of rates levied by a rating authority, any fractional part of a [^{F1}new penny] less than one [^{F1}new halfpenny] shall not be reckoned as part of the amount of such rates, and any fractional part of a [^{F1}new penny] amounting to or exceeding a [^{F1}new halfpenny] shall be reckoned in the amount of such rates as one [^{F1}new penny].

Textual Amendments

F1 Words substituted by [Decimal Currency Act 1969 \(c. 19\), Sch. 2 para. 11](#)

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Section 236.