

## SCHEDULE 2

### CONTENTS OF DEMAND NOTICES

#### PART I

##### MATTERS TO BE CONTAINED IN ALL DEMAND NOTICES

1. A statement of the address of the dwelling to which the notice relates (“the relevant dwelling”).
2. A statement of the valuation band shown in the valuation list as applicable to the relevant dwelling (“the relevant valuation band”) and, where the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(1) apply, a statement of the valuation band applicable in terms of paragraph (1) of regulation 4 of those Regulations (“the alternative valuation band”).
3. A statement, as regards the relevant year and the relevant valuation band or, where applicable, the alternative valuation band, of—
  - (a) where the relevant dwelling is situated within the area of a regional council, the amounts last set or determined—
    - (i) as council tax by that council and by the district council within the area of which the dwelling is situated; and
    - (ii) as council water charge by that regional council; or
  - (b) where the relevant dwelling is situated within the area of an islands council, the amounts last set or determined as council tax and council water charge by that council.
4. A statement of the period within the relevant year to which the notice relates.
5. A statement of the total amounts payable under the notice in respect of—
  - (a) council tax; and
  - (b) the council water charge;showing itemised separately in each case the amount of any reductions or additions attributable to—
  - (i) any regulations under section 80 of the Act, or under that section as read with paragraph 11 of Schedule 11 to the Act, other than the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992;
  - (ii) discounts under section 79 of the Act, or under that section as read with paragraph 11 of Schedule 11 to the Act;
  - (iii) council tax benefit;
  - (iv) credits in respect of previous overpayments;
  - (v) penalties under Schedule 3 to the Act; and
  - (vi) any excess council tax benefit being recovered otherwise than by allowing, for the purposes of calculating the total amount payable under the notice, a smaller reduction in respect of council tax benefit than would have been applicable but for the previous over-allowance of such benefit.
6. A statement of the instalments or other payments required to be paid under the notice and of the dates on which, and the manner in which, those payments are to be made.
7. The name, address and telephone number of the department or unit of the levying authority to which enquiries may be directed as to any matter of which a statement is required to be given by

---

(1) S.I.1992/1335.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

any of the foregoing paragraphs, together with a note of the hours during which persons may attend at that department or unit with enquiries or during which they may make enquiries by telephone.

8. Explanatory notes, which shall include—
  - (a) a general indication of the circumstances in which—
    - (i) a dwelling may be an exempt dwelling for the purposes of Part II of the Act;
    - (ii) a person may be an eligible person for the purposes of the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992 or of any other regulations under section 80 of the Act;
    - (iii) an amount may be subject to a discount under section 79 of the Act; and
    - (iv) a person may be entitled to council tax benefit;
  - (b) a statement as to the procedures to be followed by a person who wishes to establish whether any matter referred to in sub-paragraph (a) is applicable in his case;
  - (c) a statement as to the effect of paragraph (2) of regulation 18;
  - (d) a general indication of the principles and assumptions relevant to the compilation of the authority's valuation list; and
  - (e) a statement as to the procedures to be followed by a person who wishes to dispute—
    - (i) any matter shown in relation to the relevant dwelling in the authority's valuation list;
    - (ii) the calculation of the amount specified in the notice as that which he is liable to pay; or
    - (iii) the fact that he is liable to pay council tax or the council water charge in respect of the relevant dwelling for any period to which the notice relates, or that that dwelling is a chargeable dwelling for any such period.