



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

Demand Note

237 Demand note for rates.

- (1) Every rating authority shall as soon as practicable cause to be issued demand notes for payment of rates payable to the authority to every person liable in payment thereof.
- (2) Every such demand note (other than a demand note issued in respect only of a second or later instalment of rates) shall contain information with respect to the following matters, that is to say—
 - (a) the situation of the lands and heritages in respect of which the demand note is issued and such description thereof as is reasonably necessary for the purpose of identification; and
 - [^{F1}(b) the rateable value of the lands and heritages ^{F2}. . .; and]
 - (c) the date on which the rates are payable; and
 - (d) the period in respect of which the rates are levied; and
 - (e) the amount per pound in the case of each of the rates; and
 - (f) ^{F3}
 - (g) the manner in which and the time within which appeals may be made against the rates.
- [^{F4}(3) A demand note shall be in such form, and shall contain such information in addition to the information required by subsection (2) above, as may be prescribed by regulations made by the Secretary of State under section 111 of the ^{M1}Local Government (Scotland) Act 1973].

Changes to legislation: *There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Cross Heading: Demand Note. (See end of Document for details)*

- (4) So far as practicable every rating authority shall include in one demand note all the rates levied by the authority in respect of the same lands and heritages and payable by the person named in the demand note.

Textual Amendments

- F1** S. 237(2)(b) substituted by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\), s. 8](#)
- F2** Words in s. 237(2)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), [Sch. 14](#); S.I. 1996/323, art. 4(1)(b) (d), [Sch. 2](#)
- F3** S. 237(2)(f) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 9\(a\)](#), Sch. 29
- F4** S. 237(3) substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 9\(b\)](#)

Marginal Citations

- M1** 1973 c. 65.

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