



Local Government (Scotland) Act 1947

1947 CHAPTER 43

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 penny less than one halfpenny shall not be reckoned as part of the amount of such rates, and any fractional part of a penny amounting to or exceeding a halfpenny shall be reckoned in the amount of such rates as one penny.