
STATUTORY INSTRUMENTS

1992 No. 1332

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

PART VI

CONTENTS OF DEMAND NOTICES

Contents of demand notices

28.—(1) Any demand notice issued by a levying authority must contain the matters specified in Part I of Schedule 2.

(2) Any demand notice issued by a levying authority must contain the matters specified in Part II of Schedule 2, except to the extent that previous notification of those matters has already been given (whether under these Regulations or otherwise) to the person, or any one of the persons, to whom the notice is addressed.

(3) Nothing in this regulation requires a demand notice to be given on a single sheet of paper, but if more than one sheet is used, the sheets shall be issued together, whether or not attached, so as to comprise one notice.

Invalid notices

29.—(1) Where—

- (a) a demand notice is invalid because it does not comply with regulation 28;
- (b) the failure so to comply was due to a mistake; and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part V of these Regulations;

the requirement to pay those amounts shall apply as if the notice were valid.

(2) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1), the levying authority shall as soon as practicable after the mistake is discovered issue to the liable person or persons concerned a statement of the matters which were not contained in the notice and which should have been so contained.