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STATUTORY INSTRUMENTS

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**1992 No. 1332**

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

**PART IV**

**DISCOUNTS**

**Correction of discount assumptions**

**15.**—(1) Subject to paragraph (3), where a person—

- (a) has been informed of an assumption under regulation 13(2) made in his case; and
- (b) at any time before the end of the financial year following the financial year in respect of which the assumption is made, has reason to believe that the chargeable amount is not in fact subject to any discount, or is subject to a discount of a smaller amount;

he shall, within the period of 21 days beginning on the day on which he first has reason so to believe, notify the authority in writing of his belief.

(2) For the purposes of paragraph (1), the fact that the person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.

(3) The duty to notify specified in paragraph (1) may be discharged, in respect of all persons who are jointly and severally liable to pay the chargeable amount and who have been informed as specified in sub-paragraph (a) of that paragraph, by one of those persons providing the notification on behalf of all of them.