



Rating and Valuation Act 1925

1925 CHAPTER 90

PART I

RATING.

8 Discount on general rate.

- (1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount not exceeding two and one-half per centum shall be made on the amount due in respect of any general rate from every person who pays the net amount due before such date as the rating authority shall prescribe :

Provided that the said allowance—

- (a) shall not be made where the person paying the rate is an owner who is entitled to any of the allowances for which provision is made by section eleven of this Act; and
- (b) shall be made at the same rate to all persons entitled thereto.
- (2) The rating authority may at any time revoke or vary a resolution under this section.
- (3) While any resolution under this section is in force, there shall be included in every demand note on which the general rate is levied a statement of the effect of the resolution.