
STATUTORY INSTRUMENTS

1992 No. 1332

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

PART VII

ENFORCEMENT

Certificates with application for a summary warrant

30.—(1) For the purposes of paragraph 2(2) of Schedule 8 to the Act, the certificate from a levying authority accompanying their application for a summary warrant shall contain the following particulars:—

- (a) a statement that the persons specified in the application have not paid sums falling within sub-paragraph (1) of paragraph 1 of that Schedule;
- (b) a statement that the authority have served a notice (“a final notice”) on each such person requiring him to make payment of the amount due by him within the period of 14 days beginning with the day on which the notice was served;
- (c) a statement that that period of 14 days has expired without full payment of the said amount;
- (d) a statement that, in respect of each of the persons specified in the application, either—
 - (i) that period of 14 days has expired without the person having served a written notice on the authority under subsection (4) of section 81 of the Act stating that he is aggrieved by a matter which is one of those specified in subsection (1) of that section and which is relevant to the requirement contained in the final notice; or
 - (ii) where such a notice has been served by a person, the authority have notified him in writing as specified in paragraph (a) or (b) of subsection (7) of that section or the period of two months specified in paragraph (c) of that subsection has expired; and
- (e) specification of the amount due and unpaid by each such person.

(2) For the avoidance of doubt, where two or more persons are jointly and severally liable to pay to a levying authority a sum falling within sub-paragraph (1) of paragraph 1 of Schedule 8 to the Act, nothing in paragraph (1) above shall preclude the authority from seeking the granting of a warrant—

- (a) which shows those persons as jointly and severally liable for that sum; or
- (b) which shows them as individually liable for that sum.