



Finance and Central Services Department  
Finance & Constitution Division

Victoria Quay  
Edinburgh EH6 6QQ

**FINANCE CIRCULAR No. 01/2004**

The Chief Executive  
Scottish Local Authorities

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6 January 2004

Dear Sir/Madam

**PUBLICATION OF FINANCIAL AND OTHER INFORMATION BY LOCAL AUTHORITIES: CODE OF PRACTICE FOR SCOTLAND**

Under the Code of Practice which was drawn up previously in consultation with the Convention of Scottish Local Authorities, Authorities are required to state in the notes which accompany council tax demand notices, the Scottish average Band D council tax figure for 2003-04. The figure which authorities should insert in respect of this item is as follows:

Authority Average: £1,009

It should be noted that this figure does not include the Water or Sewerage Charge.

The figure that should be inserted in the notes under the heading of "Expenditure figure used by Government in Aggregate External Finance (Government Support) calculations" should be the Estimated Service Expenditure figure for 2004-05 supplied in Annex 3 of Finance Circular No. 6/2003 dated 17<sup>th</sup> December 2003.

A copy of this circular has also been sent to your Director of Finance.

Enquiries relating to this Circular should be directed to Anna Gilbert, Area 3-J (North), Victoria Quay, (☎ 0131 244 7011).

Yours faithfully

Anna Gilbert

Drafts/12 Dec/Finance Circular 2003



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