

It is therefore suggested that attorneys who apply for clearances towards the end of the financial year, and who anticipates that registration will take place in the new financial year, either advise sellers that they will be liable for the new year's rates and that such rates will be charged to their accounts. **The municipality will not apportion rates between the buyer and seller, as the charge is one undivided debt.**

Trusting that the above information will be of assistance.

Yours faithfully

**CHIEF FINANCIAL OFFICER
BUDGET & TREASURY**