



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART V

MISCELLANEOUS AND CONSEQUENTIAL PROVISIONS

34 Amendment of s. 248 of Act of 1947

Section two hundred and forty-eight of the Act of 1947, (which provides that a claim against any person in respect of rates due by him shall have priority over other claims against such person) shall have effect as if the following proviso were inserted at the end of subsection (2), namely:—

“Provided that nothing in this section shall authorise the recovery from the person who has taken the goods and effects of any sum exceeding the amount recovered by that person under deduction of the expenses of and incidental to the taking of such goods and effects and their preservation and sale.”