



Local Government (Scotland) Act 1947

1947 CHAPTER 43 10 and 11 Geo 6

PART XI

LEVY AND COLLECTION OF RATES BY RATING AUTHORITIES AND
REQUISITIONS FOR PAYMENT BY OTHER LOCAL AUTHORITIES

Relief of Rates as between Occupiers

242 Outgoing occupier to have right of relief for rates against incoming occupier.

An outgoing occupier removing from any lands and heritages during the currency of a year for which he has paid the . . . ^{F1} rates in respect of the said lands and heritages levied by the rating authority shall have a right of relief against the incoming occupier for the proportion of the said rates applicable to the period of the year remaining unexpired at the entry of the incoming occupier.

Textual Amendments

F1 Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Section 242.