



Local Government (Financial Provisions) (Scotland) Act 1963

1963 CHAPTER 12

PART II

Valuation and Rating

20 Repayment of rates paid in error.

(1) Where [^{F1}, notwithstanding section 2(2)(d) of the Local Government (Scotland) Act 1975 or any entry in a valuation roll which is no longer in force,] it is shown to the satisfaction of a rating authority that any amount has been paid to them in respect of rates by reason of an error of fact, and the amount is not recoverable apart from this section, the authority shall repay the amount to the person from whom they received it or to any other person appearing to them to be entitled to that person's interest: Provided that no repayment under this subsection shall be made after the end of the sixth year after that in respect of which the amount was paid, unless application therefor was before that time.

(2)^{F2}

Textual Amendments

F1 Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), s. 40, [Sch. 3 para. 5](#)

F2 [S. 20\(2\)](#) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, Sch. 9 para. 56, [Sch. 29](#)

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Financial Provisions) (Scotland) Act 1963, Section 20.