



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

Modifications etc. (not altering text)

- C1** Pt. XI (ss. 209-257) extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 103:2), s. 25(2), [Sch. 5 Pt. II para. 22\(a\)](#)
- C2** Pt. XI (ss. 209-257) modified by [S.I. 1975/930](#), regs. 2, 3, [Sch.](#) and [Water \(Scotland\) Act 1980](#) (c. 45, SIF 130), s. 48(1)
- C3** Pt. XI (ss.209-257) applied and power to modify conferred (6.3.1992) by [Local Government Finance Act 1992](#) (c. 14), s. 107(1), [Sch. 11 Pt. II para. 23\(a\)](#) (with s. 118(1)(2)(4)).

209— ^{F1}
215.

Textual Amendments

- F1** [Pts. I-VIII](#) (ss.1-173), ss. 174-178, 179(2)(4)-(6), 180-186, 188-192, 194, 196-215, 217-220, 224-227, 230,239, 245, 246, 255-257, [Pts. XIII-XVI](#) (ss. 297-316), s. 317, 319, 320, [Pts. XVIII-XIX](#) (ss.321-335), 336-376, 209-215, 217-220, 224-227, 230, 239, 245, 246, 255-257 repealed by [Local Government \(Scotland\) Act 1973](#) (c. 65), s. 237(1), [Sch. 29](#)

216 Requisitions by joint committees and joint boards.

Every joint committee or joint board the expenses of which are defrayed in whole or in part by the local authorities concerned shall, notwithstanding anything in any enactment, order or agreement, [^{F2}by such date as may be prescribed], cause a requisition to be sent to each of the authorities concerned requiring the authority to pay to the joint committee or joint board the sum specified in the requisition, being the

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Changes to legislation: There are currently no known outstanding effects for the
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authority’s proportion of the expenses of the joint committee or joint board; and the authority shall, at such intervals and by such instalments [^{F3}as may be prescribed], pay over to the joint committee or joint board the sum so requisitioned, so far as payable by the authority, without any deduction whatever, so however that the last instalment shall be payable not later than the first day of May in the year first occurring after the date of the requisition, and any provisions contained in any enactment or statutory order inconsistent with this subsection shall cease to have effect.

[^{F4}In this section—

- (a) references to a joint committee or joint board shall be construed as references to a joint committee or joint board all the members of which, other than ex officio members, are appointed by one or more local authorities;
- (b) “prescribed” means prescribed by regulations made by the Secretary of State under section 111 of the ^{M1}Local Government (Scotland) Act 1973.]

Textual Amendments

F2 Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 2\(a\)](#)

F3 Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 2\(b\)](#)

F4 Words inserted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 2\(c\)](#)

Modifications etc. (not altering text)

C4 [S. 216](#) extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\), s. 25\(2\), Sch. 5 para. 22\(a\)](#)

C5 [S. 216](#) applied with modifications by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 135\(9\)](#)

Marginal Citations

M1 [1973 c. 65.](#)

217— ^{F5}
220.

Textual Amendments

F5 [Pts. I–VIII \(ss.1–173\), ss. 174–178, 179\(2\)\(4\)–\(6\), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, Pts. XIII–XVI \(ss. 297–316\), s. 317, 319, 320, Pts. XVIII–XIX \(ss.321–335\), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257](#) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 237\(1\), Sch. 29](#)

221 ^{F6}

Textual Amendments

F6 [S. 221, 223, 228, 229, 234, 258–269, 270\(2\)\(3\), 271–296](#) repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 7](#)

222 ^{F7}

Status: Point in time view as at 01/02/1991.

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Textual Amendments

F7 S. 222 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. III**

223 **F8**

Textual Amendments

F8 S. 221, 223, 228, 229, 234, 258–269, 270(2)(3), 271–296 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**

224— **F9**
227.

Textual Amendments

F9 [Pts. I–VIII](#) (ss.1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, [Pts. XIII–XVI](#) (ss. 297–316), s. 317, 319, 320, [Pts. XVIII–XIX](#) (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 237(1), **Sch. 29**

228, **F10**
229.

Textual Amendments

F10 S. 221, 223, 228, 229, 234, 258–269, 270(2)(3), 271–296 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**

230 **F11**

Textual Amendments

F11 [Pts. I–VIII](#) (ss.1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, [Pts. XIII–XVI](#) (ss. 297–316), s. 317, 319, 320, [Pts. XVIII–XIX](#) (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 237(1), **Sch. 29**

Payment of Rates

231 **F12**

Status: Point in time view as at 01/02/1991.

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Textual Amendments

F12 S. 231 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), **Sch. 7**

232 **F13**

Textual Amendments

F13 S. 232 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), s. 39(2), **Sch. 7**

Assessment Roll

[^{F14}**233** **Assessment Roll.**

- (1) Every rating authority shall make up and maintain in such form as may be convenient a roll called “the assessment roll” containing such information as the authority require for the purpose of collecting every rate levied by the authority:

Provided that the Secretary of State may by regulations made under section 111 of the ^{M2} Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.

- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without payment of any fee.
- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate the rate or render it less operative.
- (4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.]

Textual Amendments

F14 S. 233 substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **s. 11**

Marginal Citations

M2 1973 c. 65.

234 **F15**

Status: Point in time view as at 01/02/1991.

*Changes to legislation: There are currently no known outstanding effects for the
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Textual Amendments

- F15** S. 221, 223, 228, 229, 234, 258–269, 270(2)(3), 271–296 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 7](#)

235 Rating authority may require owner to furnish statement of lets.

- (1) . . . ^{F16}, a rating authority may require an owner of lands and heritages within the area of the authority to furnish a written statement of the periods for which the lands and heritages are let to the respective tenants or occupiers thereof . . . ^{F17}, which statement the owner shall be bound to furnish within seven days of being required in writing so to do.
- (2) Any owner of lands and heritages who fails without reasonable excuse to furnish such statement within the period aforesaid shall be liable on summary conviction to a penalty not exceeding [^{F18}level 3 on the standard scale], and any such owner who furnishes or causes to be furnished any false statement as to the period of let . . . ^{F17} knowing the same to be false shall be liable on summary conviction to a penalty of [^{F19}level 3 on the standard scale]

Textual Amendments

- F16** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)
- F17** Words repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 12](#), [Sch. 7](#)
- F18** Words substituted by virtue of [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#)
- F19** Words substituted by virtue of [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#)

236 Fractions of a penny of rates.

In calculating and collecting the amount payable by a ratepayer in respect of rates levied by a rating authority, any fractional part of a [^{F20}new penny] less than one [^{F20}new halfpenny] shall not be reckoned as part of the amount of such rates, and any fractional part of a [^{F20}new penny] amounting to or exceeding a [^{F20}new halfpenny] shall be reckoned in the amount of such rates as one [^{F20}new penny].

Textual Amendments

- F20** Words substituted by [Decimal Currency Act 1969 \(c. 19\)](#), [Sch. 2 para. 11](#)

Demand Note

237 Demand note for rates.

- (1) Every rating authority shall as soon as practicable cause to be issued demand notes for payment of rates payable to the authority to every person liable in payment thereof.

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- (2) Every such demand note (other than a demand note issued in respect only of a second or later instalment of rates) shall contain information with respect to the following matters, that is to say—
- (a) the situation of the lands and heritages in respect of which the demand note is issued and such description thereof as is reasonably necessary for the purpose of identification; and
 - [^{F21}(b) the rateable value of the lands and heritages and, if different from the rateable value, the amount of the [^{F22}net] annual value thereof according to which [^{F23}non-domestic] water rate is levied and the provisions of the ^{M3}Water (Scotland) Act [^{F24}1980], under which that amount is determined; and]
 - (c) the date on which the rates are payable; and
 - (d) the period in respect of which the rates are levied; and
 - (e) the amount per pound in the case of each of the rates; and
 - (f)^{F25}
 - (g) the manner in which and the time within which appeals may be made against the rates.
- [^{F26}(3) A demand note shall be in such form, and shall contain such information in addition to the information required by subsection (2) above, as may be prescribed by regulations made by the Secretary of State under section 111 of the ^{M4}Local Government (Scotland) Act 1973].
- (4) So far as practicable every rating authority shall include in one demand note all the rates levied by the authority in respect of the same lands and heritages and payable by the person named in the demand note.

Textual Amendments

- F21** S. 237(2)(b) substituted by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\), s. 8](#)
- F22** Word inserted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), s. 6, Sch. 1 Pt. III para. 15\(a\)](#)
- F23** Word substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), s. 6, Sch. 1 Pt. III para. 15\(b\)](#)
- F24** Figure substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\), s. 6, Sch. 1 Pt. III para. 15\(c\)](#)
- F25** S. 237(2)(f) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 9\(a\)](#), Sch. 29
- F26** S. 237(3) substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 9\(b\)](#)

Marginal Citations

- M3** 1980 c. 45.
M4 1973 c. 65.

Appeals against Rates

238 Appeals against rates.

- (1) [^{F27}In respect of each rate levied by them] every rating authority shall fix a date on or before which any person may lodge with the officer of the authority designated for the

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purpose an appeal against the rates claimed from him on the ground that he is being improperly charged, and another date on which the appeals shall be heard by the rating authority or a committee thereof.

... F28 .

- (2) The demand note shall contain a notice of the date by which appeals may be lodged and state the name or designation and the address of the officer with whom appeals may be lodged, and if the date for the hearing of appeals is not notified in the demand note, notice in writing thereof shall be given on behalf of the authority to the persons appealing.
- (3) Every rating authority may if they think fit make rules with respect to the lodging and hearing of appeals under this section, so however that such rules shall not be inconsistent with the provisions of this Part of this Act.
- (4) F29

Textual Amendments

- F27** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21(1), [Sch. 2 para. 6](#)
- F28** Proviso to s. 238(1) added by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23\)](#), [Sch. 3 para. 1](#) and repealed by virtue of [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21(2), [Sch. 3](#)
- F29** S. 238(4) repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, [Sch. 9 para. 10](#), [Sch. 29](#)

Levy of Occupiers' Rates on Owner in Certain Cases

239 F30

Textual Amendments

- F30** [Pts. I–VIII \(ss.1–173\)](#), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, [Pts. XIII–XVI \(ss. 297–316\)](#), s. 317, 319, 320, [Pts. XVIII–XIX \(ss.321–335\)](#), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 237(1), [Sch. 29](#)

240 **Owner may be charged with occupiers' rates where subjects let for less than a year.**

... ^{F31}, a rating authority may if they think fit levy upon the owner any ... ^{F32} rate in respect of lands and heritages separately let for a shorter period than one year, but the authority shall allow to such owner a deduction from the ... ^{F32} rate equal to two and one-half per centum thereof, and such ... ^{F32} rate shall be recoverable from the owner along with any penalty which may become exigible thereon in the same way as in the case of recovery from occupiers, and every such owner charged with and paying ... ^{F32} rates shall have relief against the occupiers of the lands and heritages for the full amount of the ... ^{F32} rates without deduction corresponding to the period of occupancy, and so far as he [^{F33}is unable to recover the amount paid by him to the rating authority], the owner shall be entitled to repayment (under deduction of two

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and one-half per centum as aforesaid) from the authority upon lodging a claim on or before a date fixed for the purpose by the authority, without prejudice to the right of the authority to make adjustments with the owner in respect of any sum subsequently recovered by him in respect of such . . . ^{F32} rates.

Textual Amendments

F31 Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

F32 Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. III**

F33 Words substituted by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), **s. 17**

Modifications etc. (not altering text)

C6 [S. 240](#) amended by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **s. 33**

241 Rates on subjects not occupied by same occupier for whole year.

. . . ^{F34}, a rating authority may if they think fit, in the case of any lands and heritages (not being lands and heritages usually let for a period shorter than one year) which are not occupied by the same occupier for the whole year from the term of Whitsunday in one year to the term of Whitsunday in the year following, but are occupied for part of such year by a new occupier, levy upon the new occupier who occupies the lands and heritages for any part of the year, whether his name appears in the valuation roll or not a proportion of the rate for that year corresponding to the period of his occupancy, and may if they think fit levy upon the owner of the lands and heritages the proportion of the rate, if any, corresponding to the period during which the lands and heritages were occupied during the said year by any other occupier, but the authority shall allow to such owner a deduction from the . . . ^{F35} rates equal to two and one-half per centum thereof, and such . . . ^{F35} rates shall be recoverable from the owner along with any penalty which may become exigible thereon in the same way as in the case of recovery from occupiers, and every such owner charged and paying . . . ^{F35} rates shall have relief against any such other occupiers for the full amount of the rates without deduction corresponding to the period of occupancy, and so far as he fails to recover the amount payable by any such other occupiers he shall be entitled to repayment (under deduction of two and one-half per centum as aforesaid) from the authority upon lodging a claim on or before a date to be fixed for the purpose by the authority, without prejudice to the right of the authority to make adjustments with the owner in respect of any sum subsequently recovered by him in respect of such . . . ^{F35} rates.

Textual Amendments

F34 Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**

F35 Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. III**

Modifications etc. (not altering text)

C7 [S. 241](#) amended by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **s. 33**

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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 . . . ^{F36} 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

F36 Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)

Exemptions from Payment of Rates

243 Occupiers' rates not to be levied in respect of unlet and unoccupied subjects.

(1) Save as otherwise provided . . . ^{F37} [^{F38} . . . ^{F37} in Part II of the ^{M5}Local Government (Scotland) Act 1966] . . . ^{F39} any rate levied by the rating authority shall not be payable in respect of lands and heritages if the lands and heritages are . . . ^{F40}, unoccupied and unfurnished throughout the whole of the [^{F41} financial year, or, in the case of lands and heritages which are first entered in the valuation roll during the course of the financial year, throughout the whole of the period between the date when such entry becomes effective and the end of the financial year]

[^{F42}(2) Where lands and heritages are unoccupied and unfurnished for a continuous period of not less than three months, the rating authority shall grant a remission of the rates in respect of such lands and heritages to an extent corresponding, in each financial year, to the proportion which so much of the period as occurs in that financial year bears to the whole financial year.]

[^{F43}(2A) The Secretary of State may by regulations provide in relation to lands and heritages which are unoccupied and unfurnished for any period in a financial year less than 3 months that rates shall not be payable for that period in respect of such descriptions of those lands and heritages and in such circumstances as may be prescribed; and he may make different provision for lands and heritages of different descriptions and for different circumstances.

(2B) Regulations under subsection (2A) above shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

F37 Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, Sch. 9 para. 11, [Sch. 29](#)

F38 Words inserted by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), [Sch. 5 para. 3](#)

F39 Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)

F40 Word repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), ss. 18, 27, [Sch. 3 Pt. I](#)

F41 Words substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 13](#)

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F42 S. 243(2) substituted (with saving) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **ss. 6, 13, 43(3)**

F43 S. 243(2A)(2B) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21(1), **Sch. 2 para. 7**

Modifications etc. (not altering text)

C8 S. 243 excluded by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), **s. 24(1)**

Marginal Citations

M5 [1966 c. 51](#).

[^{F44}243A Relief of rates in respect of lands and heritages partly occupied for a short time.

- (1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.
- (2) As from whichever is the later of the following—
 - (a) the date upon which lands and heritages the rateable value of which has been apportioned under section (1) above became partly occupied;
 - (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,
 until whichever of the events specified in subsection (3) of this section first occurs, the value apportioned to the occupied part of the lands and heritages shall be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.
- (3) The events mentioned in subsection (2) above are—
 - (a) the reoccupation of any of the unoccupied part;
 - (b) the end of the financial year in which the request was made;
 - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above.
- (4) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year; and subsections (2) and (3)(a) and (c) above shall have effect in relation to that year accordingly.
- (5) In this section, “financial year” has the meaning assigned to it by section 96(5) of the ^{M6}Local Government (Scotland) Act 1973.
- (6) This section shall have effect as if it had come into force on 1st April 1984.]

Textual Amendments

F44 S. 243(A) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 6**

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*Changes to legislation: There are currently no known outstanding effects for the
Local Government (Scotland) Act 1947, Part XI. (See end of Document for details)*

Marginal Citations

M6 1973 c.65 (81:2).

[^{F45}243B Relief of rates in respect of non-domestic lands and heritages not in active use.

- (1) For the purposes of—
 - (a) section 243 of this Act, lands and heritages to which this section applies shall be treated as unoccupied and unfurnished;
 - (b) section 243A of this Act and [^{F46}sections 24 and 25] of the ^{M7}Local Government (Scotland) Act 1966 (rating of unoccupied property), lands and heritages to which this section applies shall be treated as unoccupied, if, apart from this section, they would fall to be treated as occupied (or, as the case may be, occupied or furnished) by reason only of there being kept on the lands and heritages plant, machinery or equipment—
 - (i) which was last used on the lands and heritages when they were last in use; or
 - (ii) which is intended for use on the lands and heritages.
- (2) This section applies to lands and heritages which are not a dwelling-house, a private garage or private storage premises; and in this subsection—
 - (a) “private garage” means a building having a floor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle; and
 - (b) “private storage premises” means lands and heritages which are used wholly in connection with a dwelling-house or dwelling-houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.
- (3) For the purposes of subsection (2) of this section lands and heritages that are not in use shall nevertheless be treated as a dwelling-house, a private garage or private storage premises if it appears that, when next in use, they will be lands and heritages of that description.]

Textual Amendments

F45 S. 243B inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 7

F46 Words substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, [Sch. 1 Pt. III para. 16](#)

Marginal Citations

M7 1966 c. 51 (103:2).

244 Remission of rates on account of poverty.

Every rating authority may, on the application of any person liable in payment of any rate levied by the authority, relieve in whole or in part that person from payment of the rate on the ground of poverty or inability to pay.

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Modifications etc. (not altering text)

- C9** S. 244 saved by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\), s. 4\(5\)](#); applied (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 8\(4\)](#)

245, ^{F47}
246.

Textual Amendments

- F47** [Pts. I–VIII \(ss.1–173\)](#), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, [Pts. XIII–XVI \(ss. 297–316\)](#), s. 317, 319, 320, [Pts. XVIII–XIX \(ss.321–335\)](#), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 237\(1\), Sch. 29](#)

Recovery and Priority of Rates

[^{F48}247 Recovery of rates.

- (1) Subject to subsections (4) and (5) below, arrears of rates may be recovered by a rating authority by diligence—
 - (a) authorised by a summary warrant granted under subsection (2) below; or
 - (b) in pursuance of a decree granted in an action for payment.
- (2) Subject to subsection (4) below, the sheriff, on an application by the rating authority accompanied by a certificate by the rating authority—
 - (a) stating that none of the persons specified in the application has paid the rates due by him;
 - (b) stating that the authority has given written notice to each such person requiring him to make payment of the amount due by him within a period of 14 days after the date of the giving of the notice;
 - (c) stating that the said period of 14 days has expired without payment of the said amount; and
 - (d) specifying the amount due and unpaid by each such person,
 shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery by any of the diligences mentioned in subsection (3) below of the amount remaining due and unpaid along with a surcharge of 10 per cent. (or such percentage as may be prescribed) of that amount.
- (3) The diligences referred to in subsection (2) above are—
 - (a) a poinding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987;
 - (b) an earnings arrestment;
 - (c) an arrestment and action of furthcoming or sale.
- (4) It shall not be competent for the sheriff to grant a summary warrant under subsection (2) above in respect of rates due by a debtor if an action has already been commenced for the recovery of those rates; and, without prejudice to subsection (5)

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below, on the commencing of an action for the recovery of rates, any existing summary warrant in so far as it relates to the recovery of those rates shall cease to have effect.

- (5) It shall not be competent to commence an action for the recovery of rates if, in pursuance of a summary warrant, any of the diligences mentioned in subsection (3) above for the recovery of those rates has been executed.
- (6) In any proceedings for the recovery of rates, whether by summary warrant or otherwise, no person shall be entitled to found upon failure of the rating authority or any other authority to comply with any provision of this Part of this Act relating to the date by which something shall be done, not being a provision in this section or a provision regulating the diligence.
- (7) Regulations under subsection (2) above shall be made by statutory instrument and shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

F48 Ss. 247 and 247A substituted for s. 247 by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\)](#), ss. 74(1), 108(2), Sch. 4 para. 1, [Sch. 7 para. 5](#)

247A Sheriff officer’s fees and outlays.

- (1) Subject to subsection (2) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the Debtors (Scotland) Act 1987 (expenses of poinding and sale), the sheriff officer’s fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.
- (2) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the rating authority for, sums paid to him by the debtor in respect of the amount owing.

248, **F49**
249.

Textual Amendments

F49 Ss. 248, 249 repealed by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\)](#), ss. 74(4), 108(2)(3), Sch. 7 para. 5, [Sch. 8](#)

250 Recovery of rates from persons removing.

- (a) If at any time before the amount per pound of the rates for the financial year then current has been determined by the rating authority a person liable in payment of rates to the authority removes or is about to remove from any lands and heritages, the collector of the rating authority may by written demand require such person to pay such a sum as may be specified in the demand in respect of the rates for the year then current, not exceeding a sum equal to the amount of rates levied by the rating authority in respect of the lands and heritages for the immediately preceding year, and if such person fails to pay the sum in accordance with the demand; or

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- (b) if at any time after the amount per pound of the rates for the financial year has been determined and the rates levied by the rating authority, whether before or after the date on which the rates are payable, a person liable in payment of rates to the authority removes or is about to remove from any lands and heritages and has not paid the rates in respect thereof on a demand therefor in writing by the collector of the rating authority;

the sheriff, on the application of the collector of the authority and without any previous notice to such person shall, if satisfied of the removal or intended removal or that there is reason to suspect such removal, grant ^{F50} a summary warrant in a form prescribed by Act of Sederunt authorising the recovery by any of the diligences mentioned in section 247(3) of this Act of the amount remaining due and unpaid]—

- (i) in the case of a person to whom paragraph (a) hereof applies, of the sum specified in the demand; and
- (ii) in the case of a person to whom paragraph (b) hereof applies, of the rates specified in the demand;

..... ^{F51}.

Provided that nothing in this section shall be deemed to affect the right of the rating authority to recover from any other person who may be liable any rates in respect of the said lands and heritages after taking account of any sums recovered under this section.

Textual Amendments

F50 Words substituted by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\), ss. 74\(1\), 108\(2\), Sch. 4 para. 1\(2\), Sch. 7 para. 5](#)

F51 Words repealed by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\), s. 108\(2\)\(3\), Sch. 7 para. 5, Sch. 8](#)

251, ^{F52}
252.

Textual Amendments

F52 [Ss. 251, 252](#) repealed by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\), s. 108\(2\)\(3\), Sch. 7 para. 5, Sch. 8](#)

253 Misnomers, etc., not to affect proceedings for recovery of rates.

- (1) No misnomer or inaccurate description of any person or place, or mistake or informality in any roll, demand note or other document in relation to the levying or collecting of rates or any charge or expenses under the Burgh Police Acts or under the corresponding provisions of any local Act or in any proceedings for the recovery of such rates, charges or expenses shall prejudice the recovery thereof; nor shall any proceedings for or in connection with the recovery of any such rates, charges or expenses or in the execution of a warrant relating thereto be questioned in any legal proceedings by reason of any such misnomer, inaccurate description, mistake or informality.
- (2) No proceedings for the recovery of any such rates, charges or expenses shall lapse or abate by the death, resignation or removal from office of the collector instituting the same, but it shall be lawful for the collector of the rating or other local authority for

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the time to prosecute and follow forth proceedings commenced and carried on in the name of any previous collector in all respects as if such proceedings had been taken by himself.

Miscellaneous

254 Application of Part XI of Act to all rates levied by rating authority.

The provisions of this Part of this Act shall, save as otherwise expressly provided, apply to all rates levied by a rating authority whether under this Part of this Act or any other enactment, but subject always, as respects rates levied under any other enactment, to any provisions of that enactment inconsistent with the provisions hereof.

255— ^{F53}
257.

Textual Amendments

F53 Pts. I–VIII (ss.1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, Pts. XIII–XVI (ss. 297–316), s. 317, 319, 320, Pts. XVIII–XIX (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 237(1), **Sch. 29**

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Changes to legislation:

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