



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

Levy of Occupiers' Rates on Owner in Certain Cases

239^{F1}

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 XVIII–XIX (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 237\(1\), Sch. 29](#)

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

...^{F2}, a rating authority may if they think fit levy upon the owner any ...^{F3} 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 ...^{F3} rate equal to two and one-half per centum thereof, and such ...^{F3} 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 ...^{F3} rates shall have relief against the occupiers of the lands and heritages for the full amount of the ...^{F3} rates without deduction corresponding to the period of occupancy, and so far as he [^{F4}is unable to recover the amount paid by him to the rating authority], the owner 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

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Cross Heading: Levy of Occupiers' Rates on Owner in Certain Cases. (See end of Document for details)

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 . . . ^{F3} rates.

Textual Amendments

- F2** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 29](#)
F3 Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), Sch. 7 Pt. III](#)
F4 Words substituted by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\), s. 17](#)

Modifications etc. (not altering text)

- C1** [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.

. . . ^{F5}, 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 . . . ^{F6} rates equal to two and one-half per centum thereof, and such . . . ^{F6} 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 . . . ^{F6} 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 . . . ^{F6} rates.

Textual Amendments

- F5** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 29](#)
F6 Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), Sch. 7 Pt. III](#)

Modifications etc. (not altering text)

- C2** [S. 241](#) amended by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), s. 33](#)

Changes to legislation:

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