



# 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

#### *Recovery and Priority of Rates*

#### [<sup>F1</sup>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;
  - [ in a case to which section 8A of the Local Government (Scotland) Act 1975
  - <sup>F2</sup>(aa) applies, stating that—
    - (i) the authority has served a notice on each such person under section 8A(2) of that Act in respect of the rates,
    - (ii) the unpaid amount of the rates due for the year (or part of the year) to which the notice relates has become payable under section 8A(4) (b) or (5)(c) of that Act, and
    - (iii) a period of 14 days beginning with the day on which that amount became payable has expired;]
  - (b) [<sup>F3</sup>in any other case,] 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;

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*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Cross Heading: Recovery and Priority of Rates. (See end of Document for details)*

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- (c) stating that the [<sup>F4</sup>period of 14 days mentioned in paragraph (aa)(iii) or (as the case may be) (b) has expired without payment of the amount mentioned in that paragraph;] 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—
- [<sup>F5</sup>(a) an attachment;]  
 [ a money attachment;]  
<sup>F6</sup>(aa)
- (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) 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

- F1** 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](#)
- F2** S. 247(2)(aa) inserted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 21\(4\)\(a\)](#), 44(2); [S.S.I. 2020/327](#), [sch.](#) (with [reg. 4](#))
- F3** Words in s. 247(2)(b) inserted (1.4.2021) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 21\(4\)\(b\)](#), 44(2); [S.S.I. 2020/327](#), [sch.](#) (with [reg. 4](#))
- F4** Words in s. 247(2)(c) substituted (1.4.2021) by virtue of [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), [ss. 21\(4\)\(c\)](#), 44(2); [S.S.I. 2020/327](#), [sch.](#) (with [reg. 4](#))
- F5** S. 247(3)(a) substituted (30.12.2002) by [Debt Arrangement and Attachment \(Scotland\) Act 2002 \(asp 17\)](#), ss. 61, 64(2), [Sch. 3 Pt. 1 para. 10\(2\)](#) (with s. 63)
- F6** S. 247(3)(aa) inserted (23.11.2009) by [Bankruptcy and Diligence etc. \(Scotland\) Act 2007 \(asp 3\)](#), s. 227(3), [Sch. 5 para. 8\(2\)](#) (with s. 223); [S.S.I. 2009/369](#), art. 3(2)(3), [Sch.](#) (with art. 4) (which transitional provisions in art. 4 are revoked (31.1.2011) by [S.S.I. 2011/31](#), art. 5(c))

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**Changes to legislation:** There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Cross Heading: Recovery and Priority of Rates. (See end of Document for details)

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**247A Sheriff officer’s fees and outlays.**

- (1) Subject to subsection (2) below and without prejudice to [F7]section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) (expenses of attachment)] [F8]and section 196(1) of the Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3) (expenses of money attachment)], 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.

**Textual Amendments**

- F7** Words in s. 247A(1) substituted (30.12.2002) by [Debt Arrangement and Attachment \(Scotland\) Act 2002 \(asp 17\)](#), ss. 61, 64(2), [Sch. 3 Pt. 1 para. 10\(3\)](#) (with s. 63)
- F8** Words in s. 247A(1) inserted (23.11.2009) by [Bankruptcy and Diligence etc. \(Scotland\) Act 2007 \(asp 3\)](#), s. 227(3), [Sch. 5 para. 8\(3\)](#) (with s. 223); S.S.I. 2009/369, art. 3(2)(3), [Sch.](#) (with art. 4) (which transitional provisions in art. 4 are revoked (31.1.2011) by S.S.I. 2011/31, art. 5(c))

248, ..... F9  
249.

**Textual Amendments**

- F9** 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
- (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 [F10]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]—

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- (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;

F11.

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**

- F10 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
- F11 Words repealed by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(2)(3), Sch. 7 para. 5, Sch. 8

251, ..... F12  
252.

**Textual Amendments**

- F12 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 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government (Scotland) Act 1947,  
Cross Heading: Recovery and Priority of Rates.