



# Local Government (Scotland) Act 1947

## 1947 CHAPTER 43

### PART XI

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

##### *General Provisions as to Rates.*

#### **222 Incidence of rates between owners and occupiers.**

Save as otherwise provided with respect to any rate in this Act or any other enactment, every rate levied shall be payable by owners and occupiers in equal proportions.