



# 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*

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

...<sup>F1</sup>, 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 ...<sup>F2</sup> rates equal to two and one-half per centum thereof, and such ...<sup>F2</sup> 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 ...<sup>F2</sup> 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 ...<sup>F2</sup> rates.

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**Changes to legislation:** *There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Section 241. (See end of Document for details)*

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**Textual Amendments**

- F1** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 29**  
**F2** Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. III**
- .....

**Modifications etc. (not altering text)**

- C1** [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, Section 241.