



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.

Exemptions from Payment of Rates.

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

- (1) Save as otherwise provided in a local Act, the occupiers portion of any rate levied by the rating authority shall not be payable in respect of lands and heritages if the lands and heritages are unlet, unoccupied and unfurnished throughout the whole of the year from Whitsunday to Whitsunday corresponding to or as nearly as may be to the period for which the rate is levied or, in the case of lands and heritages included in a supplementary valuation roll, throughout the whole of the period mentioned in subsection (3) of section two hundred and twenty-nine of this Act.
- (2) Where lands and heritages are unlet, unoccupied and unfurnished for a continuous period of not less than three months in a year from Whitsunday to Whitsunday corresponding to or as nearly as may be to the financial year, the rating authority may if they think fit grant a remission of the occupiers' rates in respect of such lands and heritages for that year to an extent corresponding to the proportion which the period during which the lands and heritages are unlet, unoccupied and unfurnished bears to the whole year.