



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

[^{F1}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
 - ^{F2}(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) [^{F3}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;

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Section 247. (See end of Document for details)

- (c) stating that the [^{F4}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—
- [^{F5}(a) an attachment;]
 [a money attachment;]
^{F6}(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))

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Section 247.