



# 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*

**240** **Owner may be charged with occupiers' rates where subjects let for less than a year.**

... <sup>F1</sup>, a rating authority may if they think fit levy upon the owner any ... <sup>F2</sup> rate in respect of lands and heritages separately let for a shorter period than one year, but the authority shall allow to such owner a deduction from the ... <sup>F2</sup> rate equal to two and one-half per centum thereof, and such ... <sup>F2</sup> rate 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 with and paying ... <sup>F2</sup> rates shall have relief against the occupiers of the lands and heritages for the full amount of the ... <sup>F2</sup> rates without deduction corresponding to the period of occupancy, and so far as he [<sup>F3</sup>is unable to recover the amount paid by him to the rating authority], the owner 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 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.

#### 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**F1** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 29](#)

**F2** Word repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt.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](#)

**F3** Words substituted by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), [s. 17](#)

---

**Changes to legislation:** *There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Section 240. (See end of Document for details)*

---

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

**C1** S. 240 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 240.