



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.

Recovery and Priority of Rates.

248 Priority of claim for rates over other claims.

- (1) No moveable goods and effects belonging to any person at the time any rates levied by a rating authority became in arrear or were payable by him shall be liable to be taken by virtue of poinding, sequestration or diligence or by any assignation, unless the person proceeding to take the goods and effects pays to the rating authority the rates in arrear or payable or so much thereof as represent the rates for one whole year.
- (2) If the rates in arrear or the rates for one whole year, as the case may be, are not so paid, such rates shall, notwithstanding that the goods and effects have been so taken as aforesaid, be recoverable as provided in the immediately preceding section.