



Rating Exemptions (Scotland) Act 1874

1874 CHAPTER 20 37 and 38 Vict

An Act to provide for the Exemption of Churches and Chapels in Scotland from Local Rates and Assessment. [30th June 1874]

Modifications etc. (not altering text)

- C1 Short title “The Rating Exemptions (Scotland) Act 1874” given by [Short Titles Act 1896 \(c. 14\)](#)
- C2 Act repealed retrospectively except as regards burial grounds by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), s. 44(a), [Sch. 7 Pt. I](#)
- C3 Act saved by [Civil Defence Act 1939 \(c. 31\)](#), s. 91(34)
- C4 Preamble omitted under authority of [Statute Law Revision \(No. 2\) Act 1893 \(c. 54\)](#)
- C5 Words of enactment repealed by [Statute Law Revision \(No. 2\) Act 1893 \(c. 54\)](#)

1 Churches, chapels, &c. not liable to local rates and assessments.

No assessment or rate under any general or local Act of Parliament for any county, burgh, parochial or other local purpose whatsoever, shall be assessed or levied upon or in respect of any church, chapel, meeting-house, or premises in Scotland exclusively appropriated to public religious worship, or upon or in respect of any ground exclusively appropriated as burial ground: Provided also, that such exemption shall continue although such church, chapel, meeting-house, or other premises, or any room belonging thereto, or any part thereof, may be used for Sunday or infant schools, or for the charitable education of the poor.

Modifications etc. (not altering text)

- C6 [S. 1](#) restricted by [Rating \(Scotland\) Act 1926 \(c. 47\)](#), s.11

Changes to legislation:

There are currently no known outstanding effects for the Rating Exemptions (Scotland) Act 1874.