



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and assessment to rate

16 Liability to be rated in respect of occupation of property.

Subject to the provisions of this Act, every occupier of property of any of the following descriptions, namely—

- (a) lands;
- (b) houses;
- (c) coal mines;
- (d) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
- (e) any right of sporting (that is to say, any right of fowling, of shooting, of taking or killing game or rabbits, or of fishing) when severed from the occupation of the land on which the right is exercisable,

shall be liable to be assessed to rates in respect of the hereditament or hereditaments comprising that property according to the rateable value or respective rateable values of that hereditament or those hereditaments determined in accordance with the provisions of this Act.

17 Liability to be rated in respect of certain unoccupied property.

- (1) A rating authority may resolve that the provisions of Schedule 1 to this Act with respect to the rating of unoccupied property—
- (a) shall apply, or
 - (b) if they for the time being apply, shall cease to apply,

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to their area, and in that case those provisions shall come into operation, or, as the case may be, cease to be in operation, in that area on such day as may be specified in the resolution.

- (2) The day to be specified in a resolution under subsection (1) of this section shall be—
- (a) in the case of a resolution providing that the said provisions shall apply to the area in question, the first day of a rate period for that area beginning after the day on which the resolution is passed, not being earlier, if those provisions have previously applied to the area, than the expiration of the period of seven years beginning with the day when those provisions ceased or last ceased to apply to the area or of such shorter period as the Minister authorises in any particular case ;
 - (b) in the case of a resolution providing that the said provisions shall cease to apply to the area in question, the last day of a rate period for that area ending after the day on which the resolution is passed, not being earlier than the expiration of the period of seven years beginning with the day when those provisions came or last came into operation in the area or of such shorter period as the Minister authorises in any particular case.
- (3) As soon as may be after a resolution is passed by a rating authority under this section, the authority shall cause a copy of the resolution to be published in the London Gazette and in one or more newspapers circulating in the area of the authority.
- (4) A document purporting to be a copy of the minutes of a resolution passed by a rating authority under this section or under section 20 of the Local Government Act 1966 and to be certified under the hand of the clerk of the authority as a true copy of the minutes of the resolution shall be evidence that the resolution was passed by the authority.
- (5) This section and the said Schedule 1 shall not apply to the Temples, and in their application to the City of London the expression " rate " shall mean the poor rate and cognate expressions shall be construed accordingly.

18 General provisions as to liability and assessment to rate.

- (1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability in respect of, a rate in respect of any hereditament for any rate
- (2) A person who is in occupation of the hereditament for part only of the rate period shall, subject to the provisions of this section, be liable to be charged with such part only of the total amount of the rate as the number of days during which he is in occupation bears to the total number of days in that period.
- (3) A person who is in occupation of the hereditament for any part of the rate period may be assessed to the rate in accordance with the provisions of subsection (2) of this section notwithstanding that he ceased to be in occupation before the rate was made.
- (4) A person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay—
 - (a) if he was in occupation at the beginning of the rate period, the whole of the amount charged in respect of that hereditament; or
 - (b) if he came into occupation subsequently, a proportion of the amount aforesaid calculated on the basis that he will remain in occupation until the end of the rate period,

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but shall, if he goes out of occupation before the end of that period, be entitled to recover from the rating authority any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of subsection (2) of this section, except in so far as he has previously recovered that sum from an incoming occupier.

- (5) In relation to any rate to which section 177 of the City of London Sewers Act 1848 (which relates to the rating of empty houses in the City of London) applies, the foregoing provisions of this section shall have effect subject to the provisions of the said section 177, and any amount in respect of any such rate which any person is required by the said section 177 to pay or allow in respect of any period during which a hereditament is unoccupied shall be allowed to the rating authority in computing any sum which that person is entitled to recover from the authority in respect of that hereditament under subsection (4) of this section.
- (6) Where the name of any person liable to be rated as occupier of any premises is not known to the rating authority, it shall be sufficient to assess him to the rate by the description of the " occupier " of the premises (naming them) in respect of which the assessment is made, without further name or description.

Valuation of hereditaments—general provisions

19 Ascertainment of rateable value—general rule.

- (1) Subject to the provisions of this Part of this Act and of any scheme for the time being in force such as is mentioned in section 117(7) of this Act, the rateable value of a hereditament shall be taken to be the net annual value of that hereditament ascertained in accordance with subsections (2) to (4) of this section.
- (2) In the case of a hereditament consisting of one or more houses or other non-industrial buildings, with or without any garden, yard, court, forecourt, outhouse or other appurtenance belonging thereto, but without other land, the net annual value of the hereditament shall be ascertained by deducting from its gross value such amount, or an amount calculated in such manner, as may for the time being be specified by the Minister by order in relation to the class of such hereditaments to which the hereditament in question belongs.
- (3) The net annual value of any other hereditament shall be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.
- (4) Where, in the case of any hereditament, either its net annual value ascertained in accordance with subsection (2) or (3) of this section or, if different, its rateable value includes a fraction of a pound, that value shall be increased or reduced, as the case may be, to the nearest complete pound, or, if the fraction is ten shillings, the fraction shall be disregarded.
- (5) No order shall be made under subsection (2) of this section unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

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(6) In this section, the following expressions have the following meanings respectively, that is to say—

" appurtenance ", in relation to a dwelling, or to a school, college or other educational establishment, includes all land occupied therewith and used for the purposes thereof;

" gross value ", in relation to a hereditament, means the rent at which the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and the landlord undertook to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent;

" house " includes part of a house ;

" non-industrial building " means a building, or part of a building, of any description other than—

(a) factories, mills and other premises of a similar character used wholly or mainly for industrial purposes; or

(b) premises forming part, and taken into account in the valuation for rating purposes, of— (i) a railway, dock, canal, gas, water or electricity undertaking; or

(i) any public utility undertaking not falling within sub-paragraph (i) of this paragraph.

20 Valuation according to tone of list.

(1) For the purposes of any alteration of a valuation list to be made under Part V of this Act in respect of a hereditament in pursuance of a proposal, the value or altered value to be ascribed to the hereditament under section 19 of this Act shall not exceed the value which would have been ascribed thereto in that list if the hereditament had been subsisting throughout the year before that in which the valuation list came into force, on the assumptions that at the time by reference to which that value would have been ascertained—

(a) the hereditament was in the same state as at the time of valuation and any relevant factors (as defined by subsection (2) of this section) were those subsisting at the last-mentioned time ; and

(b) the locality in which the hereditament is situated was in the same state, so far as concerns the other premises situated in that locality and the occupation and use of those premises, the transport services and other facilities available in the locality, and other matters affecting the amenities of the locality, as at the time of valuation.

(2) In this section, the expression " relevant factors " means any of the following, so far as material to the valuation of a hereditament, namely—

(a) the mode or category of occupation of the hereditament ;

(b) the quantity of minerals or other substances in or extracted from the hereditament; or

(c) in the case of a public house, the volume of trade or business carried on at the hereditament;

and in paragraph (c) of this subsection the expression " public house " means a hereditament which consists of or comprises premises licensed for the sale of intoxicating liquor for consumption on the premises where the sale of such liquor is,

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or is apart from any other trade or business ancillary or incidental to it, the only trade or business carried on at the hereditament.

- (3) References in this section to the time of valuation are references to the time by reference to which the valuation of a hereditament would have fallen to be ascertained if this section had not been enacted.
- (4) This section does not apply to a hereditament which is occupied by a public utility undertaking and of which the value falls to be ascertained on the profits basis.
- (5) This section shall not apply to any proposal remaining to be settled which was served on or made by the valuation officer before 3rd December 1965; and the provisions of Schedule 2 to this Act shall have effect where a proposal in respect of a hereditament was—
 - (a) served on or made by the valuation officer on or after 3rd December 1965; and
 - (b) settled before 13th December 1966.

21 Hereditaments containing plant and machinery.

- (1) For the purpose of the valuation of any hereditament under section 19 of this Act otherwise than on the profits basis—
 - (a) subject to any order under subsection (5) of this section, all such plant or machinery in or on the hereditament as belongs to any of the classes set out in the statement for the time being having effect under subsection (4) of this section shall be deemed to be a part of the hereditament;
 - (b) except as provided in the foregoing paragraph, no account shall be taken of the value of any plant or machinery in or on the hereditament.
- (2) The valuation officer shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has been treated in pursuance of subsection (1) of this section as forming part of the hereditament.
- (3) From time to time, at such intervals as the Minister may direct, a committee consisting of five persons appointed by the Minister shall transmit to the Minister a statement setting out in detail all the machinery and plant which at the date of the preparation of the statement appears to the committee to fall within any of the classes specified in Schedule 3 to this Act.
- (4) The Minister shall cause any statement transmitted to him under subsection (3) of this section to be published in such manner as he thinks fit and, after considering the statement and any representations which may be made to him with respect thereto, may if he thinks fit make an order, to come into operation on such date as may be specified therein, confirming that statement with or without modifications; and the statement as confirmed by the order shall as from the said date have effect for the purposes of this section in substitution for any statement previously so having effect.
- (5) The Minister may by order provide for excluding from the plant and combinations of plant and machinery which, under the statement for the time being having effect under subsection (4) of this section, are to be treated as comprised in Class 4 in Schedule 3 to this Act any item or part of an item which satisfies the following conditions, that is to say—

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- (a) that it is the practice of the trade for which the item is provided to move the item or part from one hereditament, or situation in a hereditament, to another ; and
- (b) that the weight, greatest dimension, and volume (each being measured as provided by the order) do not exceed such limits as may be prescribed by the order ;

and an order under this subsection may be made either generally or as respects specified descriptions of items or parts of items of plant or of combinations of plant and machinery, and may make different provision under paragraph (b) of this subsection for different cases.

- (6) Any order made under subsection (4) or (5) of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) Nothing in subsections (1) to (4) of this section or in section 22 of this Act shall affect the law or practice with respect to the valuation of hereditaments on the profits basis, or be taken to extend the class of property which was under the law and practice as in force immediately before the commencement of this Act deemed to be provided by the occupier and to form part of his capital.

22 Determination of certain questions as to plant and machinery.

- (1) If on or in connection with any proposal or objection made or appeal brought with respect to the valuation list a question is raised whether any particular plant or machinery falls within any of the classes or descriptions specified in the statement for the time being having effect under section 21(4) of this Act, that question may, with the consent in writing of the parties to the proceedings, be referred by the valuation officer or court, as the case may be, to, and determined by, such member of a panel of referees constituted for the purposes of this section as may be agreed on by the parties or, in default of agreement, as may be selected in accordance with the rules hereinafter mentioned.
- (2) The panel referred to in the foregoing subsection shall consist of persons appointed by the Lord Chief Justice of England, who may make rules—
 - (a) fixing the fees to be charged in respect of proceedings before a referee ; and
 - (b) with respect to the procedure on and in connection with references under this section ; and
 - (c) with respect to the selection of a referee in cases where the parties fail to agree as to the member of the panel to be appointed;
 and provision may be made by the rules for applying to references under this section (subject to the express provisions thereof) any of the provisions of the Arbitration Act 1950, but except in so far as it may be so applied that Act shall not apply to such references.
- (3) A referee under this section may, and if so required by any party to the reference shall, before making his award inspect the plant or machinery in respect of which the question arises, and the award of the referee shall be final and conclusive.

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23 Adjustment of gross value by reference to provision of or payment for services, etc.

- (1) The provisions of this section shall have effect for ascertaining for the purposes of section 19 of this Act the gross value of a hereditament in cases where it falls to be ascertained by reference to the rent payable in respect of that or some other hereditament (hereafter in this section referred to as the "standard hereditament") and either or both of the following conditions are fulfilled, that is to say—
 - (a) the rent of the standard hereditament is partly attributable to the provision by the landlord of services in relation to that hereditament (including the repair, maintenance or insurance of premises not forming part of that hereditament); or
 - (b) the tenant, in addition to the rent, contributes towards the cost of any such services.
- (2) Where the rent of the standard hereditament is partly attributable to the provision by the landlord of such services, the sum falling to be deducted from that rent for the said purpose as being the amount attributable to the provision of those services shall not include any amount in respect of—
 - (a) any profit made, or which might be expected to be made, by the landlord in providing those services ;
 - (b) the cost of repairs to, and maintenance and insurance of, premises not forming part of that hereditament.
- (3) Where the tenant of the standard hereditament, in addition to the rent—
 - (a) makes payments to the landlord in consideration of the landlord undertaking to provide any such services in relation to that hereditament; or
 - (b) otherwise contributes (directly or indirectly and whether in pursuance of an undertaking to do so or not) to the cost of repairing, maintaining or insuring other premises not forming part of that hereditament but belonging to or occupied by the landlord, being premises which the landlord has not undertaken to repair, maintain or insure, as the case may be,the rent shall for the purpose of ascertaining gross value be treated as increased by the amount of the payments or other contributions made by the tenant or, where those amounts vary from time to time, by a sum which on a proper estimate equals the average annual amount so paid or contributed.
- (4) Nothing in subsection (3) of this section shall be taken to prejudice any right to make a deduction from the rent of a hereditament, for the purpose of ascertaining gross value, in respect of services provided by the landlord or other matters.
- (5) Any reference in the foregoing provisions of this section to premises includes a reference to any plant or machinery which by virtue of section 21 of this Act is treated as part of those premises for rating purposes or would be so treated if those premises were a rateable hereditament.

24 Buildings occupied in parts.

Where a building which was constructed or has been adapted—

- (a) for the purposes of a single dwelling; or
- (b) as to part thereof for such purposes and as to the remainder thereof for any purpose other than that of a dwelling,

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is occupied in parts, the valuation officer, in preparing a new valuation list or in altering a current valuation list, may, if he thinks fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.

25 Hereditaments which are partly occupied.

- (1) If it appears to the rating authority that part of a hereditament included in the valuation list is unoccupied but will remain so for a short time only, the authority may request the valuation officer to apportion the rateable value of the hereditament between the occupied and unoccupied parts; and if the apportionment made by the valuation officer is agreed by the authority and the occupier, then as from—
 - (a) the date upon which the hereditament became partly occupied; or
 - (b) the commencement of the rate period in which the request was made,
 whichever is the later, until any of the unoccupied part is reoccupied or a further apportionment of the value of the hereditament takes effect under this subsection, the value apportioned to the occupied part shall be treated for rating purposes as if it were the value ascribed to the hereditament in the valuation list.
- (2) The foregoing subsection shall not apply in relation to any hereditament in the case of which, under section 55 or 56 of this Act, the owner is rated or has undertaken to pay the rates instead of the occupier, but shall apply in relation to a hereditament in the case of which, under the said section 56, the owner has undertaken to collect on behalf of the rating authority the rates due from the occupier.

Liability and valuation—special cases

26 Agricultural premises.

- (1) No agricultural land or agricultural buildings shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The gross value for the purposes of section 19(2) of this Act of a house occupied in connection with agricultural land and used as the dwelling of a person who—
 - (a) is primarily engaged in carrying on or directing agricultural operations on that land ; or
 - (b) is employed in agricultural operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed,
 shall, so long as the house is so occupied and used, be estimated by reference to the rent at which the house might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.
- (3) In this section the expression " agricultural land "—
 - (a) means any land used as arable meadow or pasture ground only, land used for a plantation or a wood or for the growth of saleable underwood, land exceeding one quarter of an acre used for the purposes of poultry farming, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds,

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orchards or allotments, including allotment gardens within the meaning of the Allotments Act 1922, but does not include land occupied together with a house as a park, gardens (other than as aforesaid), pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a racecourse ; and for the purposes of this paragraph the expression "cottage garden " means a garden attached to a house occupied as a dwelling by a person of the labouring classes; and

(b) includes land occupied with, and used solely in connection with the use of, such a building as is mentioned in subsection (4) (b) of this section.

(4) In this section, the expression " agricultural buildings "—

(a) means buildings (other than dwellings) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and

(b) includes a building which is used solely in connection with agricultural operations carried on on agricultural land and which is occupied either—

(i) by the occupiers of all that land ; or

(ii) by individuals who are appointed by the said occupiers for the time being to manage the use of the building and of whom each is an occupier of some of the land or a member of the board of directors or other governing body of such an occupier who is a body corporate,

where the number of occupiers of all the said land does not exceed twenty-four (two or more persons occupying jointly being counted as one, but as a separate person from any of them who are occupying any of the land severally).

27 Land used as plantation, etc.

(1) Where any land, not being agricultural land, and not being subject to any right of common, is used for a plantation or a wood or for the growth of saleable underwood, the rateable value of the land shall be estimated in accordance with subsections (2) to (4) of this section.

(2) If the land is used only for a plantation or a wood, the rateable value shall be estimated as if the land, instead of being a plantation or a wood, were let and occupied in its natural and unimproved state.

(3) If the land is used for the growth of saleable underwood, the rateable value shall be estimated as if the land were let for that purpose.

(4) If the land is used both for a plantation or a wood and for the growth of saleable underwood, the rateable value shall be estimated either as if the land were used only for a plantation or a wood, or as if the land were used only for the growth of the saleable underwood growing thereon, as the valuation officer may determine.

28 Advertising stations.

(1) Subject to subsection (6) of this section, where the right to use any land (including any structure or sign erected or to be erected on the land, and including also any wall or other part of a building) for the purpose of exhibiting advertisements is let out or reserved to any person other than the occupier of the land, or, where the land is not occupied for any other purpose, to any person other than the owner of the land, then, subject to subsection (2) of this section, that right shall be deemed for rating purposes to be a separate hereditament in the occupation of the person for the time being entitled

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to the right, and shall be included in the valuation list accordingly; and for the purposes of section 19(3) of this Act—

- (a) in valuing that separate hereditament for rating purposes, the rent at which it might be expected to be let shall be estimated on the footing that the rent would include a proper amount in respect of any structure or sign for the time being available for use, for the purpose of exhibiting advertisements, by the occupier of the separate hereditament, notwithstanding that the structure or sign was provided by him or was provided after the said right was let out or reserved;
 - (b) in valuing the land for rating purposes, no account shall be taken of any value or, as the case may be, increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with the said right.
- (2) The separate hereditament aforesaid shall be treated as coming into existence at the earliest time at which either—
- (a) any structure or sign is erected, after the right constituting the hereditament has been let out or reserved, for enabling the right to be exercised ; or
 - (b) any advertisement is exhibited in pursuance of the right,
- and not before; and for the purposes of section 79(2) of this Act—
- (i) the hereditament shall be treated as a newly erected or newly constructed hereditament coming into occupation at the said earliest time; and
 - (ii) the erection, dismantling or alteration, after that time, of any structure or sign for enabling the right to be exercised shall, in relation to the hereditament, be treated as the making of structural alterations.
- (3) Where any land is used temporarily or permanently for, or for the erection of any structure used for, the exhibition of advertisements but is not otherwise occupied, and subsection (1) of this section does not apply, the person permitting that land to be so used or, if that person cannot be ascertained, the owner of that land shall be deemed to be in beneficial occupation of the land so used and be rateable in respect thereof according to the value of that use of the land.
- (4) Where any hereditament rateable in respect of its occupation for other purposes is used temporarily or permanently for, or for the erection thereon or attachment thereto of any structure used for, the exhibition of advertisements, and subsection (1) of this section does not apply, any estimate of the gross or rateable value of that hereditament for the purposes of section 19 of this Act shall be so made as to include the increased value from that use of the land.
- (5) In this section, the expression " structure " includes a hoarding, frame, post or wall.
- (6) Subsection (1) of this section shall not apply to any right to use for the purpose of exhibiting advertisements any land forming part of railway or canal premises within the meaning of section 32 of this Act.

29 Rights of sporting.

- (1) Where, in the case of a right of sporting exercisable on land which is not agricultural land, the right is severed from the occupation of the land and is not let, and the owner of the right receives rent for the land, the right shall not be separately valued or rated but the rateable value of the land shall be estimated as if the right were not severed.

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- (2) Where any right of sporting, when severed from the occupation of the land on which it is exercisable, is let, either the owner or the lessee of the right, according as the rating authority determine, may be rated as the occupier thereof.
- (3) Subject to subsections (1) and (2) of this section, the owner of any right of sporting which is severed from the occupation of the land on which the right is exercisable may be rated as the occupier thereof.
- (4) For the purposes of this section, the person who, if the right of sporting is not let, is entitled to exercise the right, or who, if the right is let, is entitled to receive the rent therefrom, shall be deemed to be the owner of the right.
- (5) In this section, the expression " right of sporting " has the meaning assigned by section 16(e) of this Act.

30 County and voluntary school premises.

- (1) For the purpose of the application of section 19(2) of this Act to county and voluntary schools, the Minister and the Secretary of State for Education and Science (hereafter in this section together referred to as " the Ministers ") may make regulations providing that the gross value of such schools of any prescribed class shall be ascertained in accordance with provisions of the regulations—
 - (a) requiring the Secretary of State to certify the amount estimated by him, by reference to such factors as appear to him to be relevant, to be the average cost of providing a place for one pupil in a school of that class completed not less than one year before the coming into force of the valuation lists to which the regulations apply;
 - (b) providing for the determination for any school of that class of an amount equal to the product of—
 - (i) a standard gross value for each such place, being a prescribed percentage of the amount certified under paragraph (a) of this subsection ; and
 - (ii) the number of places determined in accordance with the regulations to be available for pupils in that school; and
 - (c) providing for taking as the gross value for any such school the amount arrived at under paragraph (b) of this subsection as adjusted in the prescribed manner by reference to the age, lay-out and construction of the buildings, the facilities and amenities provided at the school, and such other factors of any description as may be prescribed.
- (2) The Ministers may by regulations provide that land of any prescribed description forming part of, or occupied with, a county or voluntary school shall in such cases as may be prescribed be treated for rating purposes as a separate hereditament and not as forming part of the school or its appurtenances.
- (3) Before making any regulations under this section the Ministers shall consult with such associations of local authorities as appear to them to be concerned and with any local authority with whom consultation appears to them to be desirable.
- (4) In this section " county school " and " voluntary school " have the same meanings respectively as in the Education Act 1944, and " prescribed " means prescribed by regulations under this section.

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31 Statutory water undertakings.

- (1) The rateable values of the hereditaments in any rating district which are occupied for the purposes of a statutory water undertaking otherwise than as dwellings (hereafter in this section and in Schedule 4 to this Act referred to as " water hereditaments " of the undertaking) shall be ascertained in accordance with the provisions of the said Schedule 4.
- (2) In the year following that in which new valuation lists first come into force after the commencement of this Act, the Minister shall, in consultation with such associations of local authorities as appear to him to be concerned, with any local authority with whom consultation appears to him to be desirable, and with any association of statutory water undertakers, cause investigations to be made into the effect of the operation of, and of the enactments re-enacted by, this section and the said Schedule 4; and the Minister shall cause to be laid before Parliament a report on the investigations made under this subsection and their result.
- (3) In this section and the said Schedule 4, the expression " statutory water undertakers " has the same meaning as in the provisions of the Water Act 1945 other than Part II thereof, and references to statutory water undertakings shall be construed accordingly.

32 Railway or canal premises.

- (1) Subject to subsection (2) of this section, the provisions of this section shall have effect with respect to premises (hereafter in this section and in Schedule 5 to this Act referred to as railway or canal premises ") which are occupied wholly or partly for non-rateable purposes of any of the following Boards (hereafter in this section and the said Schedule 5 referred to as a " transport Board "), namely, the British Railways Board, the London Transport Board and the British Waterways Board.
- (2) There shall not be treated for the purposes of this section as railway or canal premises any premises of any of the following descriptions, namely—
 - (a) premises occupied as a dwelling, hotel or place of public refreshment;
 - (b) subject and without prejudice to the provisions of paragraph 8 of Schedule 5 to this Act, office premises occupied by a transport Board which are not situated on operational land of that Board ;
 - (c) premises so let out as to be capable of separate assessment.
- (3) No railway or canal premises which are or form part of premises occupied wholly for non-rateable purposes shall be liable to be rated or be included in any valuation list or in any rate.
- (4) In the case of a hereditament consisting of railway or canal premises occupied partly for non-rateable purposes and partly for other purposes of any of the following descriptions, that is to say—
 - (a) purposes of any parts of the undertaking of a transport Board which are—
 - (i) concerned with the carriage of goods or passengers by road transport or sea transport or with harbours; or
 - (ii) subsidiary or incidental to any such part of an undertaking so concerned;
 - (b) purposes of the supply of electricity to an Electricity Board within the meaning of section 34 of this Act, including the generation of electricity so supplied,

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there shall be ascribed to the hereditament under section 19 of this Act such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and if under any scheme for the time being in force such as is mentioned in section 117(7) of this Act any deduction falls to be made from the net annual value of the hereditament in arriving at its rateable value, that deduction shall be calculated with regard only to those other purposes.

- (5) In each year, each of the transport Boards shall make for the benefit of rating authorities in England and Wales, in lieu of the rates which would, apart from the provisions of subsections (3) and (4) of this section, be payable in respect of railway or canal premises, a payment of an amount determined in accordance with the provisions of Part I of Schedule 5 to this Act.
- (6) In this section, the expression " non-rateable purposes " means, subject to subsection (7) of this section, any of the following purposes of a transport Board, that is to say—
- (a) all purposes of the parts of the Board's undertaking which are concerned with the carriage of goods or passengers by rail or inland waterway or the provision of facilities for traffic by inland waterway ;
 - (b) all purposes of any parts of the Board's undertaking which, not being such parts as are mentioned in subsection (4) (a) of this section, are subsidiary or incidental to any such part of the undertaking as is mentioned in paragraph (a) of this subsection.
- (7) For the purposes of this section—
- (a) services performed by a transport Board in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail or inland waterway shall be deemed to be performed in carrying on a part of the Board's undertaking concerned with the carriage of goods by rail or inland waterway and not in carrying on a part of the Board's undertaking concerned with road transport;
 - (b) where railway or canal premises are occupied mainly for non-rateable purposes and partly for the purposes of the central direction and control of the affairs of a transport Board, the last-mentioned purposes shall be deemed to be non-rateable purposes ;
 - (c) where railway or canal premises are occupied by a transport Board partly for non-rateable purposes and partly for the purpose of the use of those premises by a transport Board for exhibiting advertisements thereon, the last-mentioned purpose shall be deemed to be a non-rateable purpose.
- (8) In this section, the following expressions have the following meanings respectively, that is to say—
- " harbour " means any harbour, whether natural or artificial, and any port, haven, estuary, tidal or other river or inland waterway navigated by sea-going ships, and any dock, including any pier, jetty or other place at which ships can ship or unship goods or passengers ;
 - " inland waterway " includes any such waterway, whether natural or artificial;
 - " office premises " means any hereditament used wholly or mainly as an office or for office purposes;
 - " office purposes " includes the purposes of administration, clerical work and handling money; and " clerical work " includes writing, book-keeping,

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sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication ;

" operational land ", in relation to any body, means land which is used for the purpose of the carrying on of the body's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings within the meaning of the Town and Country Planning Act 1962;

" road transport " includes transport by light railway or tramway, if the light railway or tramway is laid wholly or mainly along a public highway and is used wholly or mainly for the carriage of passengers.

- (9) There shall have effect for the purposes of this section and Part I of Schedule 5 to this Act the supplementary provisions contained in Part II of that Schedule.

33 Gas authorities.

- (1) Subject to subsection (2) and without prejudice to subsections (3) and (5) of this section, no premises—

- (a) occupied by a Gas Board ; or
- (b) occupied by the Gas Council exclusively for purposes connected with the powers conferred on that Council by the Gas Act 1965,

shall be liable to be rated or be included in any valuation list or in any rate.

- (2) The foregoing subsection shall not apply—

- (a) to premises used as a dwelling ; or
- (b) to premises occupied by a Gas Board wholly or mainly for the purposes of an undertaking for the supply of water; or
- (c) to a shop, room or other place occupied and used by a Gas Board or the Gas Council wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded) ; or
- (d) subject and without prejudice to the provisions of paragraph 13 of Schedule 6 to this Act, to office premises occupied by a Gas Board or the Gas Council which are not situated on operational land of that Board or Council.

- (3) For the purpose of the making and levying of a rate for any rating area for any rate period, if, in the case of any Gas Board, any gas was in the penultimate year—

- (a) either—
 - (i) supplied to consumers in that rating area ; or
 - (ii) manufactured in that rating area,
 by that Board or, in that Board's area, by the Gas Council; or
- (b) produced in that rating area by that Board or, in that Board's area, by the Gas Council by the application, to gas purchased by that Board or, as the case may be, Council, of any process not consisting only of purification, or of blending with other gases, or of both purification and such blending.

that Board shall be treated as occupying in that rating area during that rate period a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 6 to this Act.

- (4) The hereditament which a Gas Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of

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that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.

(5) If the Minister is of opinion that payments by way of rates should be made by Gas Boards by virtue of this subsection by reference to any premises occupied and used by the Gas Council or a Gas Board for the reception or liquefaction of gas or the evaporation of gas in a liquid state, being in any case gas purchased by the Council or the Board, he may, subject to paragraph 14 of Schedule 6 to this Act, make an order designating the premises for the purposes of this subsection and providing for the determination, by such method as may be specified by the order, of a value for the premises for those purposes ; and where such an order is in force the Minister may direct—

- (a) that the value determined as aforesaid shall be apportioned among such Gas Boards as may be specified by the direction in such proportions as may be so specified; and
- (b) that each Board specified by the direction shall, during such period as may be so specified, be treated for rating purposes as occupying within the rating area in which the premises designated by the order are situated (and whether or not that Board occupy or are treated as occupying any other hereditament in that area) a hereditament of a rateable value equal to the proportion of the value aforesaid allocated by the direction to that Board; and
- (c) that paragraph 5 of Schedule 6 to this Act shall have effect during the period aforesaid in relation to each Board specified by the direction as if the Board's adjusted basic total of rateable values mentioned in that paragraph were reduced by an amount equal to the said proportion;

and any direction under this subsection may be revoked or varied by a subsequent direction thereunder.

(6) Subject to paragraph 14 of Schedule 6 to this Act, the Minister may by order provide that, in such of the provisions of this section, the said Schedule 6 or any other enactment relating to rating as may be specified in the order, any reference to the manufacture of gas shall include a reference to such dealings with gas as may be specified by the order.

(7) There shall have effect for the purposes of this section and Part I of Schedule 6 to this Act the supplementary provisions contained in Part II of that Schedule; and for the purposes of this section and the said Schedule 6—

- (a) the expression " Gas Board " means an Area Board within the meaning of the Gas Act 1948 ;
- (b) the expression " gas " includes gas in a liquid state ; and, without prejudice to the provisions of any order under subsection (6) of this section, the following operations, that is to say—
 - (i) the liquefaction of gas ; and
 - (ii) the evaporation of gas in a liquid state,shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas;
- (c) the expression " penultimate year ", in relation to a rate period or to a year, means the last but one year before that rate period or year ;
- (d) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.

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34 Electricity boards.

- (1) Subject to subsection (2) and without prejudice to subsection (3) of this section, no premises which are, or form part of, premises occupied by an Electricity Board shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The foregoing subsection shall not apply—
 - (a) to premises used as a dwelling; or
 - (b) to a shop, room or other place occupied and used by an Electricity Board wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for electricity consumed being disregarded); or
 - (c) subject and without prejudice to the provisions of paragraph 15 of Schedule 7 to this Act, to office premises occupied by an Electricity Board which are not situated on operational land of that Board.
- (3) For the purposes of the making and levying of any rate—
 - (a) the Generating Board shall be treated as occupying in each rating area, and
 - (b) each Area Board shall be treated as occupying in each rating area which is wholly or partly within the area of that Board,
 a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 7 to this Act.
- (4) The hereditament which an Electricity Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.
- (5) There shall have effect for the purposes of this section and Part I of Schedule 7 to this Act the supplementary provisions contained in Part II of that Schedule ; and in this section and the said Schedule 7—
 - (a) the expression " Area Board " means a Board constituted under the Electricity Act 1947 :
 - (b) the expression " Electricity Board " means an Area Board or the Generating Board and, in subsections (1) and (2) of this section, includes the South of Scotland Electricity Board;
 - (c) the expression " the Generating Board " means the Central Electricity Generating Board ;
 - (d) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.

35 Mining, quarrying, dock, rediffusion, etc., undertakings.

- (1) The Minister may by order make provision for determining the rateable value of hereditaments to which this section applies, or any class or description of such hereditaments specified in the order, by such method as may be so specified.
- (2) This section applies to—
 - (a) any hereditament occupied by the National Coal Board ;
 - (b) any other hereditament which consists of or includes a mine or quarry or the whole or part of which is occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse ;

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- (c) any hereditament occupied by the persons carrying on, under authority conferred by or under any enactment, a dock or harbour undertaking; and
 - (d) any hereditament occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes;
- and any reference in paragraph (b) of this subsection to a mine or quarry includes a reference to a well or bore-hole or a well and bore-hole combined, but except as aforesaid expressions used in that paragraph and the Mines and Quarries Act 1954 have the same meanings in that paragraph as in that Act.
- (3) Any order under this section applying to any hereditament falling within any paragraph of subsection (2) of this section, or any class or description of such hereditaments, may provide for determining rateable value by the application of different methods of valuation to different parts of the hereditament.
 - (4) Before making any order under this section the Minister shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.
 - (5) In the year following the coming into force of the second valuation lists for the purposes of which any order under this section has or has had effect the Minister shall, in consultation with such associations, local authorities and persons as aforesaid, cause investigations to be made into the effect of the operation of the order; and the Minister shall cause to be laid before Parliament a report on any investigations made under this subsection and their result. ;
 - (6) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of hereditaments to which the order relates, may as regards such hereditaments apply, restrict or modify the provisions of this Act relating to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending, and shall have effect notwithstanding anything in any of those provisions.
 - (7) No order under this section shall have effect unless approved by a resolution of each House of Parliament.

36 Tin, lead and copper mines.

- (1) Unless and until other provision has been made by an order under section 35 of this Act, the provisions of this section shall have effect with respect to the rating of any tin, lead or copper mine.
- (2) Where the mine is occupied under a lease or leases granted without fine on a reservation wholly or partly of dues or rent, the rateable value of the mine for the purposes of any rate period shall, subject to subsection (3) of this section, be taken to be the aggregate of—
 - (a) the annual amount of the whole of the dues payable in respect of the mine during the year ending with 31st December falling between three and fifteen months before the beginning of that rate period ; and
 - (b) the annual amount of any fixed rent reserved for the mine which may not be paid or satisfied by such dues;

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and the valuation officer may estimate the annual amount referred to in paragraph (a) of this subsection for the purposes of the preparation of a new valuation list falling to be signed before the end of the year referred to in that paragraph.

- (3) Where, in the case of a mine falling within subsection (2) of this section, the person receiving the dues or rent is liable for repairs, insurance, or other expenses necessary to maintain the mine in a state to command the annual amount of dues or rent, the rateable value of the mine shall be the aggregate referred to in the said subsection (2) less the average annual cost of the repairs, insurance, and other expenses for which that person is so liable.
- (4) In the case of—
- (a) a mine occupied under a lease granted wholly or partly on a fine; or
 - (b) a mine occupied and worked by the owner ; or
 - (c) a mine which does not fall within subsection (2) of this section or within paragraph (a) or (b) of this subsection but which, by virtue of section 16 (a) of this Act, is rateable,

the rateable value of the mine shall be taken to be the annual amount of the dues or dues and rent at which the mine might be reasonably expected to let without fine on a lease of the ordinary duration, according to the usage of the country, if the tenant undertook to pay all tenant's rates and taxes and also the repairs, insurance, and other expenses necessary to maintain the mine in a state to command that annual amount of dues or dues and rent.

- (5) The purser, secretary, and chief managing agent for the time being of the mine, or any of them, may, if the rating authority think fit, be rated as the occupier of the mine.
- (6) In this section, the following expressions have the following meanings respectively, that is to say—
- " dues " means dues, royalty, or toll, either in money or partly in money and partly in kind; and the amount of dues which are reserved in kind means the value of those dues;
- " fine " means fine, premium, or foregift, or other payment or consideration in the nature thereof;
- " lease " means lease or sett, or licence to work, or agreement for a lease or sett or licence to work;
- " mine ", in the case of a mine occupied under a lease, includes the underground workings, and the engines, machinery, workshops, tramways, and other plant, buildings (other than dwellings), and works and surface of land occupied in connection with and for the purposes of the mine, and situate within the boundaries of the land comprised in the lease or leases under which the dues or dues and rent are payable or reserved.

Premises used for public purposes

37 Hereditaments occupied by or on behalf of Crown.

- (1) Where any hereditament is occupied by or on behalf of the Crown for public purposes—
- (a) gross value shall be determined or entered in the valuation list in respect of the hereditament; and

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- (b) if any contribution is made by the Crown in aid of rates in respect of the hereditament, there shall be entered in the valuation list as representing its rateable value the value upon which that contribution is computed ; and, subject to subsection (2) of this section, the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purpose of ascertaining totals or the proceeds of any rate, but the entry shall not affect any question as to contributions to be made by the Crown in respect of rates.
- (2) Where such a contribution as aforesaid is made for the year beginning with the date of the coming into force of a new valuation list for the rating area in which the hereditament is situated (in this subsection referred to as " the first year of the new list ")—
- (a) if the contribution is subsequently revised before the end of the year next following the first year of the new list, the amount to be taken into account for the purpose of ascertaining the proceeds of any rate for the first year of the new list shall be the amount of the contribution as revised, notwithstanding that the revision is made after the end of the last-mentioned year;
 - (b) if, in the case of a contribution in respect of a hereditament which was occupied by or on behalf of the Crown for public purposes at the time when the new valuation list came into force, the contribution as originally made, or as subsequently revised as mentioned in paragraph (a) of this subsection, is computed on a value which differs from (the value shown in the list when it came into force, then, subject to paragraphs (c) and (d) of this subsection, the value on which the contribution is so computed shall, for the purpose of ascertaining totals, be deemed to have been shown in the list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time ;
 - (c) if, in a case falling within paragraph (b) of this subsection, the difference between the values mentioned in that paragraph is wholly attributable to a structural alteration or other event which has taken place since the time when the new list came into force, that paragraph shall not apply ;
 - (d) if, by reason of one or more structural alterations or other events which have taken place since the new list came into force, the contribution as originally made, or as subsequently revised, is computed on two or more different values, then—
 - (i) any of those values which is referable to a period subsequent to such an alteration or event shall be disregarded for the purpose of ascertaining totals for the first year of the new list; and
 - (ii) the value referable to the period before the alteration or event (or the earliest of them, if more than one) shall for that purpose be deemed to have been shown in the new list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time,but nothing in paragraph (c) or (d) of this subsection shall affect the ascertainment of totals for any year subsequent to the first year of the new list.

38 Contributions in aid of rates in respect of court buildings, police stations, etc.

- (1) Any authority to whom this section applies may make contributions in aid of rates in respect of any hereditament provided and maintained by the authority for purposes connected with the administration of justice, police purposes or other Crown purposes, not being a hereditament in respect of which rates are payable, and any expenses

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incurred under this section in relation to any hereditament shall be treated as expenses incurred in maintaining the hereditament.

- (2) Where a contribution is made under this section in respect of a hereditament, the value upon which that contribution is computed shall be entered in the valuation list as representing the rateable value of the hereditament; and the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purposes of ascertaining totals or the proceeds of any rate for that rating area.
- (3) The last foregoing subsection shall not be construed as requiring a gross value to be determined or entered in the valuation list in the case of a hereditament in respect of which a contribution is made under this section.
- (4) The authorities to whom this section applies are the Receiver for the Metropolitan Police District, the councils of counties, the Greater London Council, the councils of London boroughs, boroughs with a separate commission of the peace or boroughs having a separate court of quarter sessions, the Common Council of the City of London, police authorities and probation committees, and references in this section to an authority to whom this section applies include references to two or more such authorities acting jointly and to joint committees of two or more such authorities.

Miscellaneous exemptions and reliefs

39 Relief for places of religious worship.

- (1) Subject to the provisions of this section, and without prejudice to any exemption from, or privilege in respect of, rates under any enactment other than this section, no hereditament to which this section applies shall, in the case of any rating area, be liable to be rated for any rate period.
- (2) This section applies to the following hereditaments, that is to say—
 - (a) places of public religious worship which belong to the Church of England or to the Church in Wales (within the meaning of the Welsh Church Act 1914), or which are for the time being certified as required by law as places of religious worship ; and
 - (b) any church hall, chapel hall or similar building used in connection with any such place of public religious worship, and so used for the purposes of the organisation responsible for the conduct of public religious worship in that place,
 and also applies to any hereditament consisting of such a place of public religious worship as is mentioned in paragraph (a) of this subsection together with one or more church halls, chapel halls or other buildings such as are mentioned in paragraph (b) thereof.
- (3) Where a hereditament to which this section applies, or any part of such a hereditament, is or has been let (whether by way of a tenancy or of a licence) for use otherwise than as a place of public religious worship, or, as the case may be, for use otherwise than as mentioned in subsection (2) (b) of this section—
 - (a) the hereditament shall not be exempted by virtue of subsection (1) of this section from being rated for any rate period if any payment in consideration of such a letting of the hereditament or part thereof accrued due in the last year before the beginning of that rate period; but

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- (b) no gross value for rating purposes shall be ascribed to the hereditament unless the average annual amount of the payments accruing due, as consideration for such lettings of the hereditament or parts thereof, exceeds the average annual amount of the expenses attributable to those lettings ; and
- (c) if such a gross value falls to be ascribed to the hereditament, by reason that the average annual amount of those payments exceeds the average annual amount of those expenses, the gross value shall be assessed by reference only to the amount of the excess.

40 Relief for charitable and other organisations.

- (1) If notice in writing is given to the rating authority
 - (a) any hereditament occupied by, or by trustees for, a charity and wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) any other hereditament, being a hereditament held upon trust for use as an almshouse,

is one falling within this subsection, then, subject to the provisions of this section, the amount of any rates chargeable in respect of the hereditament for any period during which the hereditament is one falling within either paragraph (a) or paragraph (b) of this subsection, being a period beginning not earlier than the rate period in which the notice is given, shall not exceed one-half of the amount which would be chargeable apart from the provisions of this subsection:

Provided that where a hereditament ceases to be one falling within the said paragraphs (a) and (b), a previous notice given for the purposes of this subsection shall not have effect as respects any subsequent period during which the hereditament falls within either of those paragraphs.

- (2) No relief under the foregoing subsection shall be given in the case of a hereditament falling within paragraph (a) thereof for any period during which the hereditament is occupied by an institution specified in Schedule 8 to this Act.
- (3) The Minister may by order amend the provisions of Schedule 8 to this Act by adding any institution which in his opinion ought to be classified with the institutions mentioned in that Schedule or omitting any institution or altering the description of any institution.
- (4) An order under subsection (3) of this section may be made so as to have effect from any date not earlier than the beginning of the rate period in which it is made, and shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (5) Without prejudice to the powers conferred by section 53 of this Act, a rating authority shall have power to reduce or remit the payment of rates chargeable in respect of—
 - (a) any hereditament falling within subsection (1)(a) or (b) of this section;
 - (b) any other hereditament which is occupied for the purposes of one or more institutions or other organisations which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts ;
 - (c) any other hereditament which is occupied for the purposes of a club, society or other organisation not established or conducted for profit and is wholly or mainly used for purposes of recreation,

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for any such period as is mentioned in subsection (6) of this section:

Provided that any such reduction or remission shall cease to have effect on a change in the occupation of the hereditament in respect of which it was granted.

- (6) Any reduction or remission of rates determined under subsection (5) of this section may at the discretion of the rating authority be granted—
- (a) for the year in which, or the year next following that in which, the determination to grant it is made; or
 - (b) for a specified term of years, not exceeding five, beginning not earlier than the year in which the determination was made nor more than twenty-four months after the date of the determination ; or
 - (c) for an indefinite period beginning not earlier than the last-mentioned year subject, however, to the exercise by the rating authority of their powers under subsection (7) of this section.
- (7) Where any such reduction or remission is granted for an indefinite period the rating authority may, by not less than twelve months' notice in writing given to the occupiers of the hereditament, terminate or modify the reduction or remission as from the end of a year specified in the notice.
- (8) The foregoing provisions of this section shall not apply to any hereditament to which section 39 of this Act applies or to any hereditament occupied (otherwise than as trustee) by any authority having, within the meaning of the Local Loans Act 1875, power to levy a rate.
- (9) In this section " charity " means an institution or other organisation established for charitable purposes only, and " organisation " includes any persons administering a trust; and a hereditament an interest in which belongs to a charity or any ecclesiastical corporation and in which (in right of that interest)—
- (a) the persons from time to time holding any full-time office as clergyman or minister of any religious denomination, or
 - (b) any particular person holding such an office,
- have or has a residence from which to perform the duties of the office, or in which (in right of the said interest) accommodation is being held available to provide such a residence for such a person, shall be treated for the purposes of this section as occupied by a charity and wholly or mainly used for charitable purposes, whether or not it would be so treated apart from this provision.
- (10) The Minister may, on the application of any rating authority appearing to him to be concerned, by order repeal or amend any local enactment which confers an exemption from or abatement of, or a power to reduce or remit a payment of, rates in respect of any particular hereditament or of hereditaments of any class if it appears to him that a right to relief arises in respect of that hereditament or hereditaments of that class under subsection (1), or that a reduction or remission may be granted in respect thereof under subsection (5), of this section, and may by that order make such other amendments of any other local enactments as appear to him to be necessary in consequence of the repeal or amendment and such transitional provision as appears to him to be necessary or expedient in connection with the matter; and in this subsection, the expression " local enactment " means a provision of any local and personal Act or private Act or of any order or other instrument in the nature of any such Act.

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41 Exemption for certain property of Trinity House.

The following property belonging to, or occupied by, the Trinity House (but, notwithstanding anything in section 731 of the Merchant Shipping Act 1894, no other property so belonging or occupied) shall be exempt from rates, that is to say, lighthouses, buoys and beacons, and any property within the same curtilage as, and occupied for the purposes of, a lighthouse.

42 Exemption of sewers, etc.

No sewer, as defined by section 343 of the Public Health Act 1936, and no manhole, ventilating shaft, pumping station, pump or other accessory belonging to such a sewer, shall be liable to be rated or be included in any valuation list or in any rate.

43 Exemption of property of drainage authorities.

(1) The following premises, namely—

- (a) any land which is occupied by a river authority or other drainage authority and forms part of a main river for the purposes of Part II of the Land Drainage Act 1930 or of a watercourse maintained by the authority; and
- (b) any structure or appliance maintained by a drainage authority, being a structure or appliance for controlling or regulating the flow of water in, into or out of a watercourse which forms part of a main river for the purposes of the said Part II or is maintained by the authority,

shall not be liable to be rated or be included in any valuation list or in any rate:

Provided that nothing in this subsection shall confer any exemption in respect of any right of fishing or shooting which under section 29 of this Act (apart from this subsection) constitutes a separate hereditament for rating purposes.

(2) In this section, the expressions " drainage authority " and " watercourse " have the same meanings respectively as in the Land Drainage Act 1930.

44 Exemption of parks, etc.

(1) A park which has been provided by, or is under the management of, a local authority and is for the time being available for free and unrestricted use by members of the public shall, while so available, be treated for rating purposes as if it had been dedicated in perpetuity for such use.

(2) In this section—

- (a) references to a park include references to a recreation or pleasure ground, a public walk, an open space within the meaning of the Open Spaces Act 1906, and a playing field provided under the Physical Training and Recreation Act 1937;
- (b) the expression " local authority " means the council of a county, county borough, London borough, county district or borough included in a rural district, a parish council or parish meeting, the Greater London Council, the Common Council of the City of London or the Council of the Isles of Scilly, or any two or more of them acting in combination.

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45 Relief in respect of facilities for disabled persons.

In ascertaining for the purposes of section 19 of this Act the gross value of a hereditament, no account shall be taken—

- (a) of any structure belonging to the Minister of Health and supplied by that Minister or, before 31st August 1953, by the Minister of Pensions for the accommodation of an invalid chair or of any other vehicle (whether mechanically propelled or not) constructed or adapted for use by invalids or disabled persons; or
- (b) of any structure belonging to a local health authority or to a voluntary organisation formed for any of the purposes mentioned in section 28(1) of the National Health Service Act 1946 (which relates to the prevention of, and to the care and after-care of persons suffering from, illness) and supplied for the use of any person in pursuance of arrangements made under the said section 28(1); or
- (c) of any structure belonging to a local authority within the meaning of section 29 of the National Assistance Act 1948 (which relates to welfare arrangements for blind, deaf, dumb and other handicapped persons) or to such a voluntary organisation as is mentioned in section 30 of that Act and supplied for the use of any person in pursuance of arrangements made under the said section 29 ; or
- (d) of any structure which is of a kind similar to structures such as are referred to in paragraph (a), (b) or (c) of this section but does not fall within that paragraph by reason that it is owned or has been supplied otherwise than as mentioned in that paragraph.

46 Relief for air-raid protection works.

(1) In ascertaining the value for rating purposes of any hereditament, no regard shall be had—

- (a) to any room or other part of the hereditament which has been added at any time after the hereditament was first assessed, or was included in the hereditament before it was first assessed, solely for the purpose of affording protection in the event of hostile attack from the air, and which is not occupied or used for any other purpose;
- (b) to any structural alterations or improvements to the hereditament (not being the addition of any such room or other part as aforesaid) made, at any time after the hereditament was first assessed, solely for the purpose of affording such protection as aforesaid;
- (c) to any increase in the rent of the hereditament which is attributable to the provision for persons living or working in the hereditament of protection, otherwise than by warlike means or by any article of apparel, from hostile attack from the air ;

and, in relation to a hereditament forming part of a building, paragraph (b) of this subsection shall have effect as if any structural alterations or improvements made in the building or on land appurtenant to the building for the purpose of providing such protection as is mentioned in paragraph (c) of this subsection were structural alterations or improvements to the hereditament.

(2) No person shall, in respect of any period, be liable to pay rates in respect of a hereditament which is intended to be occupied or used solely for the purpose of affording protection in the event of hostile attack from the air and which is not occupied or used for any other purpose, or be deemed to be in occupation thereof for

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rating purposes, and notwithstanding anything in this Act no such hereditament shall be included in any rate made in respect of any period.

47 Temporary relief for certain hereditaments previously exempt.

Where an exemption from liability for rates in respect of a hereditament subsisted immediately before 1st April 1963 by virtue of the Scientific Societies Act 1843, section 64 of the Education Act 1944, or section 731 of the Merchant Shipping Act 1894, and would at all times since that date have continued to subsist but for the repeal of the said Act of 1843 or the said section 64 or but for section 12(3) of the Rating and Valuation Act 1961 or section 41 of this Act, as the case may be, then as respects any period during the year 1967-68 as respects which that exemption would have so continued to subsist the amount of rates payable in respect of the hereditament shall, without prejudice to any reduction or remission under section 40(5) of this Act, be four-fifths of the amount which would be payable apart from the provisions of this section and the said section 40(5).

Special reliefs in respect of dwellings

48 Reduction of rates on dwellings by reference to domestic element of rate support grants.

- (1) Every rating authority shall reduce the amount which, : apart from this subsection, would be the amount of the rate levied by the authority for any year on any dwelling-house or mixed hereditament in their area by the following amount in the pound, that is to say—
 - (a) in the case of a dwelling-house, the amount prescribed for that year in pursuance of paragraph 1 of Part III of Schedule 1 to the Local Government Act 1966; and
 - (b) in the case of a mixed hereditament, one-half (disregarding any halfpenny) of the amount so prescribed.
- (2) Where the period for which a rate is made is less than a year, the amount in the pound of the reduction to be made under subsection (1) of this section shall be such as the rating authority may determine; but the authority shall so exercise their power under this subsection as to secure that the aggregate of the amounts determined in pursuance of this subsection for any year in respect of dwelling-houses and mixed hereditaments respectively is equal to the amount mentioned in paragraph (a) or, as the case may be, paragraph (b) of subsection (1) of this section.
- (3) Where a hereditament is a dwelling-house or a mixed hereditament during part only of a rate period, the reduction to be made in pursuance of the foregoing provisions of this section shall be made for that part of the period only.
- (4) The Minister may by regulations provide that the fore going provisions of this section and Part III of Schedule 1 to the said Act of 1966 shall have effect in their application to the City of London subject to such modifications as the Minister considers appropriate for securing that reductions under those provisions are apportioned between the general rate and the poor rate, for securing that payments in respect of the domestic element of rate support grants are treated as the proceeds of those rates in such proportions as may be determined in pur suance of the regulations, and for making such supplementary provision in relation to the City as the Minister considers expedient.

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- (5) In this section, the expression " mixed hereditament " means a hereditament which is not a dwelling-house but in the case of which it appears to the rating authority or is determined in pursuance of subsection (6) of this section that the proportion of the rateable value of the hereditament attributable to the part of the hereditament used for the purposes of a private dwelling or private dwellings is greater than the proportion thereof attributable to the part used for other purposes (any part of the hereditament used for the letting of rooms singly for residential purposes, whether by way of a tenancy or licence and either with or without board or other services or facilities, or used as sites for movable dwellings within the meaning of section 269 of the Public Health Act 1936 being treated as used for purposes other than those of a private dwelling or private dwellings).
- (6) The Minister may by regulations provide for the determination as respects any hereditament of any question as to the proportions mentioned in subsection (5) of this section in any case where the occupier or person treated for the purposes of the regulations as the occupier of the hereditament is dissatisfied by the refusal of the rating authority to treat the hereditament as a mixed hereditament for the purposes of this section, or the occupier, the person aforesaid or the rating authority consider that by reason of a change of circumstances a previous determination made in respect of the hereditament by virtue of this subsection should cease to have effect; and without prejudice to the generality of the power to make regulations conferred by the foregoing provisions of this subsection, the regulations may include provision—
- (a) applying for the purposes of a determination any of the provisions of Part V of this Act, with such modifications, if any, as may be specified by the regulations ;
 - (b) for a determination to have effect with respect to such period, whether or not beginning before the time when an application for the determination was made, as may be provided by or under the regulations.

49 Right to rebate in respect of rates on dwelling.

- (1) Any person to whom this section applies who makes application therefor in accordance with the provisions of this section shall, subject to subsections (2) and (7) of this section and to section 16(2) of the Ministry of Social Security Act 1966, be entitled in respect of any period of six months beginning with 1st April or 1st October in any year (hereafter in this Act referred to as a " rebate period ") to a rate rebate of such amount, if any, as represents—
- (a) two-thirds of the amount by which the applicant's reckonable rates determined in accordance with Part I of Schedule 9 to this Act exceeds £3 15s., less
 - (b) five shillings for every complete pound by which the applicant's reckonable income determined in accordance with Part II of that Schedule exceeds the appropriate limit so determined.
- (2) The amount which under subsection (1) of this section would otherwise fall to be afforded by way of rebate shall be reduced—
- (a) if—
 - (i) the applicant did not become entitled to make the rebate application until after the beginning of the rebate period to which it relates ; and
 - (ii) the application is made more than one month after the date on which he became entitled to make it,

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by a sum bearing the same proportion to that amount as the period between that date and the making of the application bears to the period between that date and the end of the rebate period ;

- (b) if in any other case the application is made more than one month after the beginning of the rebate period to which it relates, by a sum bearing the same proportion to that amount as the part of that rebate period falling before the date of the making of the application bears to the whole of that rebate period:

Provided that the rating authority may in any particular case determine that the amount aforesaid shall not be reduced under this subsection, or shall be reduced by a lesser sum than that provided for by this subsection, if they are satisfied that it is reasonable and proper so to do having regard to the reason for the application being made after the expiration of the month referred to in paragraph (a)(ii) or, as the case may be, paragraph (b) of this subsection, and to any difference between the amount aforesaid and what that amount would have been if the application had been made immediately before the expiration of that month.

- (3) This section applies to the following persons, namely—
 - (a) a person who is the occupier of, and resides or is usually resident in, a hereditament which is a dwelling-house ;
 - (b) a person who is the occupier of, and resides or is usually resident in, a hereditament which, though not a dwelling-house, is within the meaning of section 115(3) of this Act used mainly for the purposes of a private dwelling or private dwellings ;
 - (c) a person who, not being the occupier of such a hereditament as is mentioned in paragraph (a) or (b) of this subsection, is the tenant of, and resides or is usually resident in, a part of any such hereditament in respect of which he makes payments to the occupier by way of rent.
- (4) A rebate application shall be made in writing to the rating authority not earlier than two months before the beginning, and not later than the end, of the rebate period to which it relates; and the Minister may by regulations require any such application to contain such particulars as may be prescribed by the regulations.
- (5) Subject to subsection (7) of this section, it shall be the duty of the rating authority to consider any application made to them under this section and, if satisfied that the application has been duly made by a person qualified to make it, the authority shall grant the rebate, if any, to which the applicant is entitled under this section; and any rebate granted shall be afforded in accordance with Part III of Schedule 9 to this Act.
- (6) Where the rating authority have granted any person a rebate in respect of the rebate period beginning with 1st April in any year and have no reason to believe that there has been, or is likely by 1st August in that year to be, any material change in that person's circumstances which is relevant to the calculation of any rebate in respect of the next succeeding rebate period, they may not later than 31st July in that year notify that person in writing that, unless a rebate application in respect of the rebate period beginning with 1st October in that year is received by them from that person before that date, they propose to grant him a rebate in respect of that rebate period calculated on the assumption that there has been no change in his relevant circumstances; and if no such application is so received before 1st October, the authority may grant the rebate accordingly and that person shall not be entitled to make a rebate application in respect of that rebate period on or after that date.

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- (7) Where two or more persons are joint occupiers of a hereditament such as is mentioned in paragraph (a) or (b), or joint tenants of such a part thereof as is mentioned in paragraph (c), of subsection (3) of this section, then for the purposes of rebates under this section each of those persons shall be treated separately as if he were the sole occupier of the hereditament or, as the case may be, sole tenant of that part thereof, except that where a husband and wife are such joint occupiers or tenants a rebate may be granted to either but not to both of them.
- (8) Any person who, with intent to obtain a rebate under this section—
- (a) furnishes any information which he knows to be false in a material particular ;
or
 - (b) withholds any material information,
- shall be liable on summary conviction to a fine not exceeding fifty pounds, or to imprisonment for a term not exceeding three months, or to both.
- (9) Without prejudice to any other right to recover the amount of any relief by way of rebate under this section which has been wrongly afforded, where any person convicted of an offence under subsection (8) of this section has as a result of that offence been afforded such relief to which he was not entitled, the amount of that relief may be recovered by the rating authority summarily as a civil debt; and proceedings for that purpose may, notwithstanding anything to the contrary in any Act, be brought at any time within twelve months from the time when that relief was afforded or, where the proceedings are for the recovery of a consecutive series of amounts by way of such relief, within twelve months from the date on which the last amount of the series was afforded.
- (10) Subject to section 10(1) of the Rating Act 1966, the amount of any rebates granted under this section in respect of any year shall be treated as loss on collection for that year within the meaning of the Rate-product Rules 1959 or the Rate-product (County Boroughs) Rules 1959, as the case may require.
- (11) This section shall not apply to the Temples.

50 Right to pay rates on dwelling by instalments.

- (1) Without prejudice to section 3(4) of this Act or any other power of a rating authority to make provision for the payment of rates by instalments, any person who (not being a tenant or licensee of the rating authority who pays his rates as part of his rent) is the occupier of, and resides or is usually resident in, a hereditament which—
- (a) either is a dwelling-house or, though not a dwelling house, is within the meaning of section 115(3) of this Act used mainly for the purposes of a private dwelling or private dwellings ; and
 - (b) is not the subject of arrangements made by virtue of section 55 or 56 of this Act or any local Act whereby the payment of rates thereon is made by or through the owner,

may by notice in writing to the rating authority given in accordance with paragraph 1 of Schedule 10 to this Act elect to pay any rates in respect of that hereditament by instalments in accordance with the said Schedule 10; and, as from the date which under the said paragraph 1 is the effective date of that notice until in pursuance of section 51(2) of this Act or of paragraph 6 of the said Schedule 10 that notice ceases to be in force, any rates in respect of the rate period in which that date falls or any

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subsequent rate period which are charged on that person in respect of that hereditament shall be payable by instalments accordingly.

(2) Where in the case of any hereditament such as is mentioned in subsection (1) of this section—

- (a) the persons who reside or are usually resident therein consist wholly or mainly of persons who are beneficiaries of a charity (that is to say, of any body of persons or trust which appears to the Minister to be established wholly or mainly for charitable purposes); and
- (b) the rates thereon are paid by that charity either as occupier of the hereditament or in pursuance of arrangements made between the charity and the persons who reside or are usually resident in the hereditament,

the Minister may direct that that hereditament shall be treated for the purposes of the said subsection (1) as if the charity were both the occupier of, and residing in, that hereditament.

(3) Without prejudice to paragraph (b)(ii) of the proviso to section 54(1) of this Act, no allowance by way of discount shall be made by virtue of any provision for like purposes to those of the said section 54(1) contained in any local Act on any amount payable by way of an instalment under this section.

(4) This section shall not extend to the Temples.

51 Discount in respect of rates on dwelling-house.

(1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount of such amount not exceeding two-and-a-half per cent. as may be specified in the resolution shall be granted to any person entitled to give a notice under section 50(1) of this Act in respect of a hereditament which is a dwelling-house, whether or not he has in fact given such a notice, who pays the net amount due by way of rates on that hereditament either—

- (a) otherwise than by instalments ; or
- (b) by instalments required in pursuance of section 3(4) of this Act,

before such date or respective dates as the rating authority may specify.

(2) If an allowance under this section is made in respect of a hereditament in respect of which a notice under the said section 50(1) is for the time being in force, that notice shall thereupon cease to be in force and rates on that hereditament shall cease to be payable in accordance with Schedule 10 to this Act, without prejudice, however, to the right to give a fresh notice under the said section 50(1) in accordance with paragraph 1(a) of that Schedule.

(3) The rating authority may at any time revoke or vary a resolution under this section.

(4) While any resolution under this section is in force, a statement of the effect thereof shall be included in or sent with every demand note on which rates are levied in respect of any hereditament which is a dwelling-house.

(5) Subject to paragraph (a) of the proviso to section 54(1) of this Act and to subsection (6) of this section, nothing in this section shall prejudice the powers with respect to allowances by way of discount conferred by section 54 of this Act or any provision for like purposes contained in any local Act.

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- (6) A person who is for the time being entitled to an allowance under this section in respect of any hereditament shall not be entitled to an allowance in respect of that hereditament under any such provision of a local Act as is mentioned in subsection (5) of this section.
- (7) This section shall not apply to the Temples.

52 Temporary power to reduce rateable value of dwellinghouses, etc.

- (1) For the purposes of the valuation lists in force at the commencement of this Act, the Minister may by order provide that the provisions of Schedule 11 to this Act shall have effect.
- (2) An order under this section shall not have effect unless approved by a resolution of each House of Parliament.

General remissions, reductions and allowances

53 Reduction or remission of rate.

A rating authority shall have power to reduce or remit the payment of any rate on account of the poverty of any person liable to pay it.

54 Uniform discount in respect of rates on all hereditaments.

- (1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount not exceeding two and a half per cent. shall be made on the amount due in respect of any rate from every person who pays the net amount due before such date as the rating authority may specify:

Provided that—

- (a) a person shall not be entitled to the allowance in respect of any hereditament in respect of which he is for the time being entitled to an allowance under section 51 of this Act; and
 - (b) the allowance shall not be made—
 - (i) where the person paying the rate is an owner who is entitled to any of the allowances for which provision is made by section 55 or 56 of this Act or
 - (ii) on any amount payable by way of an instalment under section 50 of this Act; and
 - (c) the allowance shall be made at the same rate to all persons entitled to it.
- (2) The rating authority may at any time revoke or vary a resolution under this section.
 - (3) While any resolution under this section is in force, there shall be included in every demand note on which the general rate is levied a statement of the effect of the resolution.
 - (4) This section shall not apply to the City of London.