

General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and valuation—special cases

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.
- (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.