



# General Rate Act 1967

## 1967 CHAPTER 9

### PART III

LIABILITY, VALUATION, RELIEFS, ETC.

*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—

---

*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

---

- (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
- (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.