



# General Rate Act 1967

## 1967 CHAPTER 9

### PART III

LIABILITY, VALUATION, RELIEFS, ETC.

*Miscellaneous exemptions and reliefs*

#### **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

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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,

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

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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.