



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Miscellaneous exemptions and reliefs

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

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occupied or used for any other purpose, or be deemed to be in occupation thereof for rating purposes, and notwithstanding anything in this Act no such hereditament shall be included in any rate made in respect of any period.