



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

General remissions, reductions and allowances

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.