



# Valuation and Rating (Scotland) Act 1956

## 1956 CHAPTER 60

### PART II

#### RATING

#### **23 Provisions as to rates payable by charitable and other organisations**

- (1) A rating authority shall have power to reduce or remit any rate leviable in the year 1956-57 or in any subsequent year in respect of—
- (a) any lands and heritages occupied for the purposes of an organisation (whether corporate or unincorporate) which is not established or conducted for profit and whose main objects are charitable or are otherwise concerned with the advancement of religion, education or social welfare, or are concerned exclusively with science, literature or the fine arts ; or
  - (b) any lands and heritages held on trust for use as an almshouse; or
  - (c) any lands and heritages consisting of a playing field (that is to say, land used exclusively or mainly for the purposes of open-air games or of open-air athletic sports) occupied for the purposes of a club, society or other organisation which is not established or conducted for profit and does not (except on special occasions) make any charge for the admission of spectators to the playing field:

Provided that this subsection shall not apply to any lands and heritages to which paragraph (a) or (b) of subsection (1) of the last foregoing section applies or to lands and heritages occupied by a local authority or by any body to whom section two hundred and seventy of the Act of 1947 applies.

- (2) The Scientific Societies Act, 1843, shall cease to have effect except in relation to lands and heritages in respect of which, at the passing of this Act and by virtue of section one of the said Act of 1843, the person occupying was not liable to be assessed or rated, and which continue to be occupied by that person.
- (3) In this section the expression " rate " does not include a domestic water rate.