



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and assessment to rate

16 Liability to be rated in respect of occupation of property.

Subject to the provisions of this Act, every occupier of property of any of the following descriptions, namely—

- (a) lands;
- (b) houses;
- (c) coal mines;
- (d) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
- (e) any right of sporting (that is to say, any right of fowling, of shooting, of taking or killing game or rabbits, or of fishing) when severed from the occupation of the land on which the right is exercisable,

shall be liable to be assessed to rates in respect of the hereditament or hereditaments comprising that property according to the rateable value or respective rateable values of that hereditament or those hereditaments determined in accordance with the provisions of this Act.