



# Finance Act 1961

## 1961 CHAPTER 36

### PART II

#### INCOME TAX

#### **20 Extension of s. 448 of Act of 1952**

- (1) For the purposes of paragraph (a) of subsection (1) of section four hundred and forty-eight of the Act of 1952 (exemption for charities from tax under Schedule A) any premises 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 residence for such a person, shall be treated as owned and occupied by a charity, whether apart from this section they would be so treated for those purposes or not; but—
- (i) for the purposes of sections one hundred and seventy-five and one hundred and seventy-six of the Act of 1952 (excess rents) premises exempted from assessment for the purposes of Schedule A by virtue of this subsection shall be treated as if actually assessed for those purposes as a unit of assessment, but at a nil amount; and
  - (ii) in the case of premises exempted as aforesaid, the relief which may be claimed by virtue of subsection (3) of the said section one hundred and seventy-five shall be in respect only of so much of the cost of maintenance, repairs, insurance and management as is properly attributable to the part of the premises comprised in the lease to which that section applies.
- (2) Where a clergyman or minister of any religious denomination has such a residence as aforesaid in any premises, and has it in right of such an interest as aforesaid, then, for

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the purposes of tax with which he may be chargeable under Schedule E, there shall be disregarded—

- (a) the making good to him, in consequence of his being the holder of his office, of statutory amounts payable in connection with the premises or statutory deductions falling to be made in connection therewith, except in so far as an amount or deduction is properly attributable to a part of the premises in respect of which he receives rent;
  - (b) the payment on his behalf, except as aforesaid, of such a statutory amount;
  - (c) the value to him of any expenses incurred in connection with the provision in the premises of living accommodation for him, being expenses incurred in consequence of his being the holder of his office.
- (3) In respect of expenses borne by a clergyman or minister of any religious denomination in the maintenance, repairs, insurance or management of any premises in which, in right of such an interest as is mentioned in subsection (1) of this section, he has such a residence as is therein mentioned, such deduction (if any) from profits, fees or emoluments of his profession or vocation shall be allowed in assessing the tax chargeable upon him under any Schedule as, together with any deduction allowable in respect of such expenses under paragraph (a) of subsection (1) of section four hundred and seventy-nine of the Act of 1952, is equal to one-quarter of the amount of the expenses.
- (4) In this section " statutory amount " and " statutory deduction " mean an amount paid and a deduction made in pursuance of any provision contained in or having the force of an Act.