



Rating and Valuation Act 1961

1961 CHAPTER 45

PART I

GENERAL PROVISIONS AS TO VALUATION AND RATING

Rating Provisions

12 Provisions supplementary to foregoing section

- (1) The foregoing section shall apply to rates made for periods beginning on or after the date of the coming into force of the first valuation lists to come into force after the passing of this Act.
- (2) On that date the following enactments shall cease to have effect, that is to say—
 - (a) section eight of the Act of 1955 (reductions and remissions of rates payable by charitable and other organisations) ;
 - (b) the Scientific Societies Act, 1843 (exemption for societies instituted for the purposes of science, literature or the fine arts exclusively);
 - (c) the Sunday and Ragged Schools (Exemption from Rating) Act, 1869;
 - (d) section sixty-four of the Education Act, 1944 (exemption of voluntary schools).
- (3) On that date section seven hundred and thirty-one of the Merchant Shipping Act, 1894 (which confers exemptions from taxes, duties and rates in respect of lighthouses, buoys and beacons and in respect of property of the Trinity House, other lighthouse authorities and the Ministry of Transport) shall cease to exempt from rates any property belonging to or occupied by the Trinity House except lighthouses, buoys and beacons and any property within the same curtilage as, and occupied for the purposes of, a lighthouse.
- (4) Where an exemption from liability for rates in respect of a hereditament subsisted immediately before that date by virtue of the Scientific Societies Act, 1843, section seven hundred and thirty-one of the Merchant Shipping Act, 1894, or section sixty-four of the Education Act, 1944, and, but for subsection (2) or (3) of this section, an

Status: This is the original version (as it was originally enacted).

exemption in respect of the hereditament would have continued to subsist after that date.—

- (a) no rates shall be payable in respect of the hereditament as respects the year beginning with that date; and
- (b) as respects each of the next four succeeding years, the amounts of rates payable in respect of the hereditament shall (without prejudice to any reduction or remission under subsection (4) of the foregoing section) be respectively one-fifth, two-fifths, three-fifths and four-fifths of the amount which would be payable apart from the provisions of this subsection and that subsection:

Provided that paragraphs (a) and (b) of this subsection shall not apply in relation to any hereditament except as respects any period as respects which an exemption for that hereditament would have subsisted but for the said subsection (2) or (3).

- (5) The Minister may, on the application of any rating authority appearing to him to be concerned, by order repeal or amend any local enactment which confers an exemption from, or a power to reduce or remit a payment of, rates in respect of any particular hereditament or of hereditaments of any class if it appears to him that a right to relief arises in respect of that hereditament or hereditaments of that class under subsection (1) of the foregoing section, or that a reduction or remission may be granted in respect thereof under subsection (4) of that section, and may by that order make such other amendments of any other local enactments as appear to him to be necessary in consequence of the repeal or amendment and such transitional provision as appears to him to be necessary or expedient in connection with the matter.

In this subsection " local enactment " means a provision of any local and personal Act or private Act or of any order or other instrument in the nature of any such Act.

- (6) For the avoidance of doubt it is hereby declared that for the purposes of the Education Act, 1944, the expenses of maintaining a voluntary school include the payment of rates.