

General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Special reliefs in respect of dwellings

51 Discount in respect of rates on dwelling-house.

- (1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount of such amount not exceeding two-and-a-half per cent. as may be specified in the resolution shall be granted to any person entitled to give a notice under section 50(1) of this Act in respect of a hereditament which is a dwelling-house, whether or not he has in fact given such a notice, who pays the net amount due by way of rates on that hereditament either—
 - (a) otherwise than by instalments; or
 - (b) by instalments required in pursuance of section 3(4) of this Act, before such date or respective dates as the rating authority may specify.
- (2) If an allowance under this section is made in respect of a hereditament in respect of which a notice under the said section 50(1) is for the time being in force, that notice shall thereupon cease to be in force and rates on that hereditament shall cease to be payable in accordance with Schedule 10 to this Act, without prejudice, however, to the right to give a fresh notice under the said section 50(1) in accordance with paragraph 1(a) of that Schedule.
- (3) The rating authority may at any time revoke or vary a resolution under this section.
- (4) While any resolution under this section is in force, a statement of the effect thereof shall be included in or sent with every demand note on which rates are levied in respect of any hereditament which is a dwelling-house.
- (5) Subject to paragraph (a) of the proviso to section 54(1) of this Act and to subsection (6) of this section, nothing in this section shall prejudice the powers with respect to

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- allowances by way of discount conferred by section 54 of this Act or any provision for like purposes contained in any local Act.
- (6) A person who is for the time being entitled to an allowance under this section in respect of any hereditament shall not be entitled to an allowance in respect of that hereditament under any such provision of a local Act as is mentioned in subsection (5) of this section.
- (7) This section shall not apply to the Temples.