



General Rate Act 1967

1967 CHAPTER 9

PART IV

BEARING OF RATES BY PERSONS OTHER THAN OCCUPIER

64 Deduction from rent of rate in respect of land used as plantation, etc.

Where the rateable value of any land is increased by reason of its being estimated in accordance with section 27(2) or (4) of this Act, the occupier of that land under any lease or agreement made before 6th April 1875 may, during the continuance of the lease or agreement, deduct from his rent any amount paid by him by way of rates in respect of that increase ; and the valuation officer, on the application of the occupier, shall certify in the valuation list or otherwise the fact and amount of that increase.