



Local Government (Financial Provisions etc.) (Scotland) Act 1962

1962 CHAPTER 9

5 Provisions supplementary to foregoing section

- (1) On the sixteenth day of May, nineteen hundred and sixty-two, the following enactments shall cease to have effect, that is to say—
 - (a) section twenty-three of the Act of 1956 (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 one hundred and forty-one of the Education (Scotland) Act, 1946 (exemption of special schools and orphanages).

- (2) Where an exemption from liability for rates in respect of lands and heritages subsisted immediately before the sixteenth day of May, nineteen hundred and sixty-two, by virtue of the Scientific Societies Act, 1843, and subsection (2) of section twenty-three of the Act of 1956 or by virtue of section one hundred and forty-one of the Education (Scotland) Act, 1946, and, but for the foregoing subsection, an exemption in respect of the lands and heritages would have continued to subsist after that date.—
 - (a) no rate shall be leviable in respect of the lands and heritages as respects the year 1962-63 ; and
 - (b) as respects each of the next four succeeding years, the amounts of rates payable in respect of the lands and heritages shall (without prejudice to any reduction or remission under subsection (5) of the foregoing section) be respectively one-fifth, two-fifths, three-fifths and four-fifths of the rate which would be leviable 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 lands and heritages except as respects any period as respects which an exemption for those lands and heritages would have subsisted but for the foregoing subsection.

Status: This is the original version (as it was originally enacted).

- (3) The Secretary of State may, on the application of any local authority appearing to him to be concerned, by order repeal or amend any local Act which confers an exemption in whole or in part from, or a power to reduce or remit a payment of, rates in respect of any particular lands and heritages or of lands and heritages of any class, if it appears to him that a right to relief arises in respect thereof under subsection (2) of the foregoing section, or that a reduction or remission may be granted in respect thereof under subsection (5) of that section, and may by that order make such other amendments to any other local Acts 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.