



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

PART II

RATING

[^{F1}22 Exemption of churches, etc. from rates.

- (1) No non-domestic rate shall be levied on any premises to the extent that they consist of—
 - (a) a building occupied by a religious body and used for the purpose of religious worship;
 - (b) a church hall, chapel hall or similar premises used in connection with a building such as is referred to in paragraph (a) above for the purposes of the religious body which occupies that building; or
 - (c) any premises occupied by a religious body and used by it—
 - (i) for carrying out administrative or other activities relating to the organisation of the conduct of religious worship in a building such as is referred to in paragraph (a) above; or
 - (ii) as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.
- (2) Where any such premises as are mentioned in subsection (1) above form part of other lands and heritages and are not entered separately in the valuation roll, the net annual value of those lands and heritages shall be apportioned between the said premises and the remainder of the lands and heritages, and the net annual values of such premises and of the remainder shall be shown separately in the valuation roll.
- (3) The provisions of the Valuation Acts (including, without prejudice to the foregoing generality, the provisions with respect to persons whose property is valued and with respect to appeals and complaints) shall apply with regard to any matter required by subsection (2) above to be shown in the valuation roll.
- (4) In subsection (1)(c) above—

Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 22. (See end of Document for details)

“ office purposes ” includes administration, clerical work and handling money; and

“ clerical work ” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.]

Textual Amendments

F1 S. 22 substituted (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(1), [Sch. 13 para.10](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2\(a\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Section 22.