



# Rating (Charity Shops) Act 1976

## 1976 CHAPTER 45

An Act to amend section 40 of the General Rate Act 1967 and section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 as respects charity shops. [6th August 1976]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### **1 Rating relief for charity shops.**

(1) In section 40 of the General Rate Act 1967 (relief for charitable and other organisations) after subsection (9) there shall be inserted the following subsection—

“(9A) Without prejudice to the meaning of the expression " wholly or mainly used for charitable purposes ", a hereditament shall be treated as so used, for the purposes of subsection (1) of this section, if—

- (a) it is used wholly or mainly for the sale of goods donated to a charity; and
- (b) the proceeds of sale (after any deduction of expenses) are applied for the purposes of a charity.”.

(2) At the end of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (relief for charitable and other organisations), there shall be added the following subsection—

“(11) Without prejudice to the meaning of the expression " wholly or mainly used for charitable purposes ", lands and heritages shall be treated as so used, for the purposes of subsection (2) of this section, if—

- (a) they are used wholly or mainly for the sale of goods donated to a charity; and
- (b) the proceeds of sale (after any deduction of expenses) are applied for the purposes of a charity.”.

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*Status: This is the original version (as it was originally enacted).*

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- (3) In subsection (2) of the said section 4 the words " not later than the thirtieth day of June hi any year .", so far as relating to such lands and heritages as are referred to in subsection (11) of that section, shall not apply in respect of the financial year 1976-77.

**2 Short title and extent.**

- (1) This Act may be cited as the Rating (Clarity Shops) Act 1976.
- (2) This Act does not extend to Northern Ireland.