



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

1962 CHAPTER 9 10 and 11 Eliz 2

4 Reduction and remission of rates payable by charitable and other organisations.

- (1) This section shall apply to rates leviable for the year 1962–63 and any subsequent year.
- (2) If notice in writing is given to the rating authority . . . ^{F1}that any lands and heritages—
- (a) are occupied by, or by trustees for, a charity and are wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) are held on trust for use as an almshouse, ^{F2}; or
 - (c) are within any such category as the Secretary of State may by order specify, being a category of lands and heritages which are not used for profit-making purposes, which are wholly or mainly used as residential accommodation for persons living separately from any family and in which certain facilities are shared by those persons,]

then, subject to the provisions of this section, any rate leviable in respect of the lands and heritages for [^{F3}a relevant period] during which the lands and heritages are within the categories described in [^{F4}—(i)] either paragraph (a) or paragraph (b) of this subsection, shall not exceed [^{F5}one-fifth][^{F6}(ii) paragraph (c) of this subsection shall not exceed such fraction (and different fractions may be specified for different cases) as the Secretary of State may by the said order specify,] of the rate which would be leviable apart from the provisions of this subsection:

Provided that where lands and heritages cease to be within the said categories, a previous notice given for the purposes of this subsection shall not have effect as respects any subsequent period during which the lands and heritages are within either of those categories.

[^{F7}(2A) In subsection (2) of this section “relevant period” means—

- (a) in a case where the occupation and use, or as the case may be the holding, commenced on or after the first day of the financial year immediately preceding the financial year in which the notice is given, any period after that commencement;
- (b) in any other case, that first day and any period thereafter.]

Status: Point in time view as at 01/04/1992. This version of this provision has been superseded.
Changes to legislation: There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962, Section 4. (See end of Document for details)

- (3) F8
- (5) Without prejudice to the powers conferred by section two hundred and forty-four of the Act of 1947, a rating authority shall have power to reduce or remit any rate leviable in respect of—
- (a) any lands and heritages within the categories described in paragraph (a) [F9(b) or (c)] of subsection (2) of this section;
 - (b) any lands and heritages occupied for the purposes of one or more institutions or other organisations (whether corporate or unincorporate) which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
 - (c) any lands and heritages occupied for the purposes of a club, society or other organisation not established or conducted for profit, and which are wholly or mainly used for purposes of recreation,
- for any such period as is mentioned in the following subsection:
Provided that any such reduction or remission shall cease to have effect on a change in the occupation of the lands and heritages in respect of which it was granted.
- (6) Any reduction or remission of rates determined under the foregoing subsection may, at the discretion of the rating authority, be granted—
- (a) for the year in which, or the year next following that in which, the determination to grant it is made; or
 - (b) for a specified term of years, not exceeding five, beginning not earlier than the year in which the determination is made nor more than twenty-four months after the date of the determination; or
 - (c) for an indefinite period beginning not earlier than the year in which the determination is made, subject, however, to the exercise by the rating authority of their powers under the following subsection.
- (7) Where any such reduction or remission is granted for an indefinite period, the rating authority may, by not less than twelve months' notice in writing given to the occupiers of the lands and heritages, terminate or modify the reduction or remission as from the end of a year specified in the notice.
- (8) Lands and heritages belonging to or held by or on behalf of a religious body, being the residence from which a full-time clergyman or minister of any religious denomination performs the duties of his office, or which are being held available to provide such a residence, shall be treated for the purposes of this section as occupied by a charity and wholly or mainly used for charitable purposes, whether apart from this provision they would be so treated or not.
- (9) The foregoing provisions of this section shall not apply to any lands and heritages described in F10 . . . subsection (1) of section twenty-two of the Act of 1956, or to lands and heritages occupied by a local authority (otherwise than as trustee), . . . F11
- (10) In this section—
- (a) “charity” means an institution or other organisation established for charitable purposes only, “organisation” includes any persons administering a trust, and “charitable” is to be construed in the same way as if it were contained in the Income Tax Acts;
 - [F12(b) “rate” means the non-domestic rate.]

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- [^{F13}(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.]
- [^{F14}(12) An order under subsection (2) (c) of this section shall have no effect until approved by resolution of each House of Parliament.]

Textual Amendments

- F1** Words repealed (with saving) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **ss. 5** (a) (i), 13, Sch. 4
- F2** Words inserted by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), **s. 5** (1) (a) (i)
- F3** Words substituted (with saving) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **ss. 5** (a) (ii), 13
- F4** Word inserted by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), **s. 5** (1) (a) (ii)
- F5** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF: 2\)](#), s. 137, **Sch. 12 Pt. II para. 7**
- F6** Sub-paragraph (ii) inserted by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), **s. 5** (1) (a) (iii)
- F7** [S. 4 \(2A\)](#) inserted (with saving) by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), **ss. 5** (b), 13
- F8** [S. 4 \(3\) \(4\)](#) repealed by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), **ss. 145**, 194 (4), Sch. 6 para. 9 (a), Sch. 12 Pt. II
- F9** Words substituted by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), **s. 5** (1) (b)
- F10** Words in [s. 4\(9\)](#) omitted (1.4.1992) by virtue of [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), **Sch. 13 para.11** (with [s. 118\(1\)\(2\)\(4\)](#)); S.I. 1992/818, **art. 2(a)**.
- F11** Words repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **Sch. 7**
- F12** [S. 4 \(10\) \(b\)](#) substituted by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, **Sch. 1 Pt. III para. 21**
- F13** [S. 4 \(11\)](#) added by [Rating \(Charity Shops\) Act 1976 \(c. 45, SIF 103:2\)](#), **s. 1** (2)
- F14** [S. 4 \(12\)](#) added by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), **s. 5** (1) (c)

Modifications etc. (not altering text)

- C1** [S. 4](#) modified by [Rating \(Disabled Persons\) Act 1978 \(c. 40, SIF 103:1, 2\)](#), **s. 5** (6)
- C2** [S. 4](#) extended by [National Heritage Act 1980 \(c. 17, SIF 3\)](#), **s. 1** (4), Sch. 1 para. 2
- C3** [S. 4](#) extended by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), **s. 25(5)**

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Local Government (Financial Provisions etc.) (Scotland) Act 1962, Section 4.