



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

1962 CHAPTER 9

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 not later than the thirtieth day of June in any year 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,

then, subject to the provisions of this section, any rate leviable in respect of the lands and heritages for any period, beginning not earlier than the year in which the notice is given, during which the lands and heritages are within the categories described in either paragraph (a) or paragraph (b) of this subsection, shall not exceed one-half 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.

- (3) No relief under the foregoing subsection shall be given in the case of lands and heritages within the category described in paragraph (a) thereof for any period during which the lands and heritages are occupied by an institution specified in the First Schedule to this Act.
- (4) The Secretary of State may by order amend the provisions of the First Schedule to this Act by adding any institution which in his opinion ought to be classified with the institutions mentioned in that Schedule or omitting any institution or altering the description of any institution.

An order under this subsection may be made so as to have effect from any date not earlier than the beginning of the year in which it is made, and any statutory instrument

containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(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) or (b) 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 paragraph (a) or (b) of 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), or by any body to whom section two hundred and seventy of the Act of 1947 applies.

(10) In this section—

- (a) " charity " means an institution or other organization 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 ;

(b) " rate " does not include a domestic water rate.