



# Finance Act 1931

## 1931 CHAPTER 28

### PART III

#### LAND VALUE TAX

##### *Supplemental*

### 32 General definitions

In this Part of this Act, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—

" Agricultural land " means land and buildings with respect to which, by reason of subsection (2) of section sixty-seven of the Local Government Act, 1929, no particulars are included in any valuation list, or which are deemed under that subsection to have no rateable value for the purposes of the list, but also includes any farmhouse occupied in connection with such land as aforesaid and any agricultural cottage so occupied which is on or contiguous to that land; and, in relation to any land occupied by or on behalf of the Crown, means any premises which if in rateable occupation would be agricultural hereditaments as defined by the Rating and Valuation (Apportionment) Act, 1928, and includes any such farmhouse or agricultural cottage as aforesaid :

" Agricultural buildings " and " cottage garden " have respectively the same meanings as in the Rating and Valuation (Apportionment) Act, 1928:

" Agricultural cottage " means, in relation to any land, a house used as a dwelling-house of a person who is employed in agricultural operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed :

" Agricultural purposes " means purposes of the following classes, that is to say:—

- (a) the use of land as arable, meadow or pasture ground, or for a plantation or a wood or for the growth of saleable underwood, or, in relation to land exceeding one quarter of an acre, for poultry farming:
- (b) the use of land as market gardens, nursery grounds, or orchards :

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*Status: This is the original version (as it was originally enacted).*

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(c) the use of land as cottage gardens exceeding one quarter of an acre, or as allotments, including allotment gardens within the meaning of the Allotments Act, 1922,

and includes all purposes directly connected with any such class as aforesaid :

" Farmhouse " means, in relation to any land, a house used as the dwelling-house of the person who is primarily engaged in carrying on or directing agricultural operations on that land:

" Lease " includes an underlease or other tenancy and an agreement for a lease, underlease or tenancy, but does not include a mortgage; and "lessee" and "grant" have corresponding meanings:

" Local authority " means any body having power to levy a rate or to issue a precept to a rating authority and includes the corporation for which any such body acts for executive purposes ; and "rate" and (except in relation to London) "rating authority" have the same meanings respectively as in the Rating and Valuation Act, 1925:

" Minerals " includes all minerals and substances in or under land of a kind ordinarily worked for removal by underground or by surface working:

" Mineral wayleave " has the same meaning as in the Finance (1909-1910) Act, 1910:

" Mortgage " has the same meaning as in the Law of Property Act, 1925 :

" Playing field " means land used mainly or exclusively for the purposes of open air games or recreation other than horse racing, polo, coursing, dog racing, motor racing, or motorcycle racing:

" Road " does not in relation to any land unit include any road which the occupier alone is entitled to use, but save as aforesaid, includes any carriageway or footway, whether a street, lane, mews, square, court, alley, passage, or of whatsoever other nature, and whether a thoroughfare or not:

" Valuation date " means, as respects the first-valuation made under this Part of this Act, the first day of January, nineteen hundred and thirty-two, as respects the second valuation the first day of August, nineteen hundred and thirty-six, and, as respects every subsequent valuation, the fifth anniversary of the last preceding valuation date :

" Valuation period " means, in relation to any entries inserted or proposed to be inserted in a land values register for the purposes of the first valuation made under this Part of this Act, the period beginning on the first day of April, nineteen hundred and thirty-three, and ending on the thirty-first day of March, nineteen hundred and thirty-seven, and, in relation to any such entries for the purposes of any subsequent valuation, the period beginning at the end of the last foregoing valuation period and ending on the fifth anniversary of the end of that period:

" Works " does not include works of excavation or filling executed for the purpose of bringing the configuration of the soil to its actual formation, but, save as aforesaid, means all works executed as improvements (not being buildings or erections), and includes fixtures, ditches, fence walls and other fences.