
 STATUTORY INSTRUMENTS

1976 No. 982

RATING AND VALUATION

The Rating Surcharge (Exemption) Regulations 1976

<i>Made</i>	- - -	17th June 1976
<i>Laid before Parliament</i>		30th June 1976
<i>Coming into Operation</i>		21st July 1976

The Secretary of State for the Environment, in exercise of the powers conferred by paragraph 3 of Schedule 1 to the General Rate Act 1967(a) as extended by section 17B(6) of the General Rate Act 1967 (the second mentioned of those provisions having been inserted by section 16 of the Local Government Act 1974(b)) and now vested in him(c) and of all other powers enabling him in that behalf, hereby makes the following regulations:—

1. These regulations may be cited as the Rating Surcharge (Exemption) Regulations 1976 and shall come into operation on 21st July 1976.

2. The Interpretation Act 1889(d) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

3. No surcharge shall be payable under section 17A of the General Rate Act 1967 in respect of a hereditament for any period of non-use during which—

- (a) the owner is entitled to possession of the hereditament only in his capacity as the personal representative of a deceased person;
- (b) there subsists in respect of the owner's estate a receiving order made under the Bankruptcy Act 1914(e);
- (c) the owner is entitled to possession of the hereditament in his capacity as trustee under a deed of arrangement to which the Deeds of Arrangement Act 1914(f) applies;
- (d) the owner is a company which is subject to a winding-up order made under the Companies Act 1948(g);
- (e) the owner is a company which is being wound-up voluntarily under the Companies Act 1948; or

(a) 1967 c. 9.

(c) S. I. 1970/1681 (1970 III, p. 5551).

(e) 1914 c. 59.

(g) 1948 c. 38.

(b) 1974 c. 7.

(d) 1889 c. 63.

(f) 1914 c. 47.

- (f) the owner is entitled to possession of the hereditament in his capacity as liquidator by virtue of an order made under section 244 or 307 of the Companies Act 1948.

Signed by authority of
the Secretary of State.
17th June 1976.

John Silkin,
Minister for Planning and Local Government,
Department of the Environment.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

Section 17 of and Schedule 1 to the General Rate Act 1967, make unoccupied property liable to be rated but regulations under paragraph 3 of that Schedule can prescribe hereditaments for exemptions from this liability.

Sections 17A and 17B of this Act (as added by section 16 of the Local Government Act 1974) make unused commercial buildings liable additionally to a surcharge and extend the power to prescribe hereditaments for exemption accordingly.

These Regulations exempt from liability to the surcharge premises where the owner has died or is bankrupt or is a company which is being wound up and the control of the premises has passed for the time being into the hands of a personal representative or a trustee or liquidator.

SI 1976/982
ISBN 0-11-060982-4

