



# 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]

### Modifications etc. (not altering text)

C1 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

1

(1) ..... F1

(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 sub-section —

“(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.”

(2)

(3) ..... F2

### Textual Amendments

F1 S. 1 (1) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:2\), s. 149, Sch. 13 Pt. 1](#)

F2 S. 1 (3) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\), s. 1 \(1\), Sch. 1 Pt. VII](#)

---

**Changes to legislation:** There are currently no known outstanding effects for the Rating (Charity Shops) Act 1976. (See end of Document for details)

---

**Modifications etc. (not altering text)**

- C2** The text of S. 1 (2) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

**2 Short title and extent.**

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

**Changes to legislation:**

There are currently no known outstanding effects for the Rating (Charity Shops) Act 1976.