9TH SCH. —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
15 & 16 Geo. 5. c. 89.	The Education (Scotland) Act, 1925.	Section two.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act, 1926.	Section two (other than subsection (4)). Sections five, eight, ten, thirteen and eighteen. Subsections (1), (4) and (6) of section twenty-five. In subsection (1) of section twenty-nine in the definition of rateable valuation the words from " except that for the purpose " to " gross " annual value thereof."

CHAPTER 26.

An Act to grant complete exemption from rates during the current half-year in the case of agricultural hereditaments in England to which the Rating and Valuation (Apportionment) Act, 1928, applies; and for purposes in connection therewith. [10th May 1929.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Complete exemption of agricultural hereditaments from rates in respect of current half-year.

1.—(1) No person shall be liable to pay rates in respect of the occupation of any hereditament during any part of the current half-year during which the hereditament is deemed in accordance with the provisions of this section to be an agricultural hereditament.

(2) The occupier of any hereditament shown in a draft special list or special list as being an agricultural hereditament shall, so long as the hereditament is so shown, be entitled to be repaid any sum paid by him, and

to withhold any sum demanded from him, in payment of any rate in respect of the occupation thereof made in respect of the current half-year or any part thereof, but without prejudice to his liability to pay so much of the rate as is chargeable against him in respect of the occupation of the hereditament during any part of the current half-year during which it is not deemed, in accordance with the provisions of this section, to have been an agricultural hereditament.

For the purposes of this subsection, a hereditament shown in a draft special list as being an agricultural hereditament, according to the conclusions finally arrived at with respect thereto either by the rating authority or by the revenue officer, shall be deemed to be shown in the list as being an agricultural hereditament.

(3) Any person shall be entitled to recover from the rating authority any sums paid by him by way of rates in respect of the occupation of a hereditament during any part of the current half-year during which the hereditament is deemed, in accordance with the provisions of this section, to have been an agricultural hereditament.

(4) For the purposes of this Act—

(*a*) a hereditament shown in the valuation list on the first day of October, nineteen hundred and twenty-nine, as an agricultural hereditament, shall be deemed to have been such a hereditament throughout the current half-year unless the assessment committee, on the application of the rating authority or of the revenue officer, certify that it was an agricultural hereditament only during a part of the said period, and in that case the hereditament shall be deemed to have been an agricultural hereditament only during such part of the period as may be specified in the certificate; and

(*b*) a hereditament not so shown as aforesaid in the said valuation list shall be deemed to have been an agricultural hereditament during such part, if any, of the said period as may be specified in a certificate given by the assessment committee upon an application

made before the first day of November, nineteen hundred and twenty-nine, by the occupier of the hereditament; and

(*c*) where after the first day of October, nineteen hundred and twenty-nine, an amendment is, in consequence of an objection lodged before that date, made in the valuation list, whereby a hereditament is shown or ceases to be shown in that list as an agricultural hereditament, the hereditament shall be deemed to have been so shown or not to have been so shown, as the case may be, on that date.

(5) Upon application being made to an assessment committee for a certificate under this section, the committee shall certify whether the hereditament in respect of which the application is made was an agricultural hereditament during any part of the current half-year, and if so, during what part thereof.

(6) Every certificate given by an assessment committee under this section shall be subject to appeal in like manner as if it were a decision on an objection to a draft special list or special list; and in relation to any application for such a certificate, the rating authority, the occupier of the hereditament, and the revenue officer, shall have the like rights as to receiving notice of, and making and opposing objections to, the application, and as to appealing, and receiving notices of and resisting appeals, as they have respectively in relation to a draft special list or special list.

Grants to rating authorities out of Rating Relief Suspense Account.

2. There shall, at such times and in such manner as the Treasury may direct, be paid out of the Rating Relief Suspense Account to every rating authority a sum equal to the amount estimated in the prescribed manner and certified by the Minister of Health as being the difference between the sum receivable by the rating authority as the proceeds of rates in respect of the current half-year, and the sum which would have been so receivable if this Act had not been passed:

Provided that, if the Minister is satisfied that the amount in the pound of the rates levied by any rating authority in respect of the current half-year has been abnormally increased by reason of charges not ordinarily

falling to be borne by rates having been imposed thereon, the sum payable to the rating authority under this subsection shall be such sum as may be estimated and certified by the Minister as the sum which would have been so payable if the said amount in the pound had not been so increased as aforesaid.

Provisions as to rates and precepts.

3. For the purposes of any rate made or to be made or precept issued or to be issued in respect of the current half-year, an authority, in estimating the amount which would be produced by a rate of a penny in the pound, or in determining the amount in the pound of any rate made or to be made or precept issued or to be issued by them, or in making any apportionment between two or more rating areas, shall not take into account the exemption from rates due to the operation of this Act or the amount of any payment to be received under this Act, and for the purpose of ascertaining the amount due under any precept to which subsection (2) of section nine of the Rating and Valuation Act, 1925, applies, the amount produced by the rate of the amount in the pound specified in the precept shall be taken to be the amount which would have been so produced if this Act had not been passed.

15 & 16 Geo. 5. c. 90.

Power to make regulations.

4.—(1) The Minister of Health may make regulations for giving effect to the provisions of this Act, and in particular—

(*a*) as to the form of certificates to be given by assessment committees under this Act and as to the recording of such certificates;

(*b*) as to any entries to be made in valuation lists, rate books, or other documents, in consequence of the operation of this Act;

(*c*) as to the modifications to be made in demand notes in respect of the current half-year, and for such modifications being made by means of notices sent by rating authorities to occupiers of agricultural hereditaments or otherwise.

(2) All regulations made under this Act shall be laid before both Houses of Parliament as soon as may be after they are made, and if either House within the next subsequent twenty-one days on which that House has sat after any such regulation has been laid before it

resolves that the regulation ought to be annulled, the regulation shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or to the making of any new regulations.

Interpretation.

5. In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say:—

"Agricultural hereditament" has the same meaning as in the Rating and Valuation (Apportionment) Act, 1928:

18 & 19 Geo. 5. c. 44.

"Current half-year" means the period beginning on the first day of April and ending on the thirtieth day of September, nineteen hundred and twenty-nine, save that in relation to any rating area as respects which the date of the first new valuation under the Rating and Valuation Act, 1925, has been postponed by order of the Minister of Health until a date later than the said first day of April the expression "current half-year" means the period beginning on such later date as aforesaid and ending on the said thirtieth day of September:

"Prescribed" means prescribed by regulations made under this Act:

"Rate" has the same meaning as in the Rating and Valuation Act, 1925:

"Revenue officer," "occupier," "draft special list" and "special list" have, respectively, the same meanings as in the First Schedule to the Rating and Valuation (Apportionment) Act, 1928.

Short title and extent.

6.—(1) This Act may be cited as the Agricultural Rates Act, 1929.

(2) This Act shall not extend to Scotland or to Northern Ireland.

(3) The Minister of Health may by order direct that this Act shall, subject to such exceptions, adaptations, and modifications, if any, as may be specified in the order, extend to the Isles of Scilly, but, except as so applied, this Act shall not extend to the said Isles.