STATUTORY INSTRUMENTS

1974 No. 1563

RATING AND VALUATION

The Rating Surcharge (Exemption) Regulations 1974

Made - - -	18*th September* 1974
Laid before Parliament	19*th September* 1974
Coming into Operation	10*th October* 1974

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 1974 and shall come into operation on 10th October 1974.

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*) hereditaments which have been and remain constructed or adapted as factories, mills or other premises of a similar character for use wholly or mainly for industrial purposes, or

(*b*) any hereditament of the Post Office which was constructed or has been adapted for one or more of the following purposes—

(i) a post office;

(ii) a postal sorting office;

(iii) a postmen's delivery office;

(iv) the housing or supporting of apparatus which may be used for the operation of the Post Office telecommunication services excluding therefrom the storage of such apparatus where such storage is the only purpose;

(v) a telecommunication service or engineering centre;

(vi) a telecommunications research centre.

18th September 1974.

Anthony Crosland.
Secretary of State for the Environment.

(**a**) 1967 c. 9.
(**b**) 1974 c. 7.
(**c**) S.I. 1970/1681 (1970 III, p. 5551).
(**d**) 1889 c. 63.

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 exempt prescribed hereditaments from this liability.

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

These Regulations exempt from liability to the surcharge industrial buildings which have ceased to be used wholly or mainly for industrial purposes, in consequence of which they may be regarded as a commercial building within the meaning of section 17B (2) of the Act of 1967, providing they remain constructed or adapted as industrial buildings. They also exempt Post Office hereditaments constructed or adapted for certain specified Post Office purposes.

SI 1974/1563
ISBN 0-11-041563-9

