STATUTORY INSTRUMENTS

1975 No. 226

RATING AND VALUATION

The Rating Surcharge (Exemption) Regulations 1975

Made - - -	*25th February* 1975
Laid before Parliament	*5th March* 1975
Coming into Operation	*26th March* 1975

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 1975 and shall come into operation on 26th March 1975.

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

(2) In these regulations, except where the context otherwise requires—

"dwelling house" has the same meaning as in section 115 of the General Rate Act 1967 ;

"hereditament" has the same meaning as in section 115 of the General Rate Act 1967;

"private car parking space" means a hereditament having a floor space not exceeding 240 square feet and constructed or adapted for use wholly in connection with a dwelling house for the parking of motor vehicles;

"private storage premises" means a hereditament constructed or adapted for use wholly in connection with a dwelling house for the storage or accommodation of any of the following articles belonging to persons residing in that dwelling house, namely, household stores and other articles of domestic use and light vehicles (that is to say, bicycles, tricycles, perambulators and other similar vehicles) whether mechanically propelled or not.

3. No surcharge shall be payable under section 17A of the General Rate Act 1967 in respect of—

(*a*) any private storage premises, or

(*b*) any private car parking space.

Anthony Crosland,
Secretary of State for the Environment.

25th February 1975.

(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 prescribe hereditaments for exemption 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 which are constructed or adapted for use for the storage of articles of domestic use and light vehicles belonging to persons living at the dwelling house with which those premises are used. They also exempt hereditaments 240 square feet or less in area constructed or adapted for use with a dwelling house for the parking of motor vehicles.

SI 1975/226
ISBN 0-11-050226-4

