SUPPLIED FOR THE PUBLIC SERVICE



CHAPTER 25.

An Act to enable rating authorities in Scotland to grant relief from rates in respect of lands and heritages suffering war damage. [12th June 1941.]

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 :—

Relief from rates in respect of war damage.

1. Where a rating authority in Scotland are satisfied that any lands and heritages in their area have, whether before or after the passing of this Act, become, by the occurrence of war damage thereto, wholly or to a substantial extent incapable of beneficial occupation, the authority may grant to any person relief from such proportion of the rates in respect of the lands and heritages as they, having regard to the extent to which and the period during which those lands and heritages have been or are likely to be so incapable, may think just and equitable, and may grant such relief either by reduction of assessment or by repayment of rates already paid.

Interpretation and citation.

2.—(1) In this Act the expression " rating authority " means a county or a town council or other body empowered by any enactment to levy a rate ; and the expression " war damage " has the like meaning as in the War Damage Act, 1941. 4 & 5 Geo. 6. c. 12.

(2) This Act may be cited as the Rating (War Damage) (Scotland) Act, 1941.

Printed by SIR WILLIAM RICHARD CODLING, C.B., C.V.O., C.B.E.,
Controller of His Majesty's Stationery Office
and
King's Printer of Acts of Parliament.

To be purchased directly from H.M. STATIONERY OFFICE at the following addresses:
York House, Kingsway, London, W.C.2; 120, George Street, Edinburgh 2;
39-41 King Street, Manchester 2; 1 St. Andrew's Crescent, Cardiff;
80, Chichester Street, Belfast;
or through any bookseller.

Price 1*d*. net (13324)