



**AN BILLE RIALTAIS AITIUIL (RATAI A MHAITHEAMH),
1950.
LOCAL GOVERNMENT (REMISSION OF RATES) BILL, 1950.**

*Mar a tugadh isteach.
As introduced.*

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ARRANGEMENT OF SECTIONS.

Section.

- 1. Amendment of Local Government (Remission of Rates) Act, 1940.
- 10 2. Short title and collective citation.

BILL

entitled

15 AN ACT TO AMEND AND EXTEND, WITH RETROSPECTIVE EFFECT, THE LOCAL GOVERNMENT (REMISSION OF RATES) ACT, 1940.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS :—

1.—(1) Subsection (1) of section 1 of the Local Government (Remission of Rates) Act, 1940 (No. 8 of 1940), is hereby amended—

Amendment of
Local Government
(Remission of
Rates) Act, 1940.

20 (i) by the deletion, in the definition of the expression "the prescribed period" of the date "the 31st day of March, 1949", inserted therein by the Local Government (Remission of Rates) Act, 1948 (No. 14 of 1948), and the substitution therefor of the date "the 31st day of March, 1951", and

25 (ii) by the deletion, in the definition of the word "residence" of paragraph (e), inserted therein by the Local Government (Remission of Rates) Act, 1943 (No. 6 of 1943), and the substitution therefor of the following paragraph—

30 " (e) any house in respect of which a grant was made before the passing of this Act or is made after the passing of this Act under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1949, or under the Housing (Amendment) Act, 1948 (No. 1 of 1948), or under that Act as amended by any enactment whether passed before or after the passing of this Act ;"

(2) Subsection (1) of this section shall be deemed to have come into operation upon the coming into operation of the Local Government (Remission of Rates) Act, 1940 (No. 8 of 1940).

Short title and collective citation.

2.—(1) This Act may be cited as the Local Government (Remission of Rates) Act, 1950.

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(2) The Local Government (Remission of Rates) Acts, 1940 to 1948, and this Act may be cited together as the Local Government (Remission of Rates) Acts, 1940 to 1950.

ARRANGEMENT OF SECTIONS

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AN ACT TO AMEND AND EXTEND WITH RETROSPECTIVE EFFECT THE LOCAL GOVERNMENT (REMISSION OF RATES) ACTS, 1940 TO 1948.

ENACTED BY THE GOVERNMENT OF INDIA AS FOLLOWS:

1.—(1) Subsection (1) of section 2 of the Local Government (Remission of Rates) Act, 1940 (No. 8 of 1940), is hereby amended—

(a) by the deletion of the definition of the expression "the date" in clause (a) of section 2 of the said Act, as amended by the Local Government (Remission of Rates) Act, 1947 (No. 14 of 1947), and the substitution thereof of the words "the date" the 31st day of March, 1951"; and

(b) by the insertion in the definition of the word "remission" of paragraph (c) inserted therein by the Local Government (Remission of Rates) Act, 1948 (No. 8 of 1948), and the amendment of the following paragraph—

(c) any house in respect of which a grant was made before the coming into force of this Act under the provisions of the said Act, or under the Housing (Amendment) Act, 1948 (No. 1 of 1948), or under any other Act amending the said Act, shall be deemed to have been made after the coming into force of this Act under the provisions of the said Act, or under the Housing (Amendment) Act, 1948 (No. 1 of 1948), or under any other Act amending the said Act, as if it had been made after the coming into force of this Act under the provisions of the said Act, or under the Housing (Amendment) Act, 1948 (No. 1 of 1948), or under any other Act amending the said Act.



LOCAL GOVERNMENT (REMISSION OF RATES) BILL, 1950.

EXPLANATORY MEMORANDUM.

1. This Bill proposes to extend the period prescribed in the Local Government (Remission of Rates) Act, 1940, as extended by the Local Government (Remission of Rates) Act, 1948, within which the erection, enlargement or improvement of a residence must be completed in order to qualify for remission of two-thirds of the rates for five years.

2. Remission of rates under this code was first granted by the Local Government Act, 1925, section 69 of which provided that the valuation for rating purposes of buildings of any description which were begun and completed, or substantially enlarged or improved between 1st April, 1920, and 1st April, 1927, would be reduced by two-thirds in the seven financial years ending on the 31st March, 1933.

3. Section 12 of the Local Government Act, 1927, provided that the valuation for rating purposes of buildings the erection, enlargement or improvement of which was begun and completed in the period from the passing of the Act to 1st October, 1930, would be reduced by two-thirds for five years. The Local Government (Amendment) Act, 1930, extended the period of qualification to buildings completed on or before the 1st October, 1933. Further extensions were subsequently made by the Local Government (Amendment) Acts, 1934 and 1939, the latter measure bringing the period to the 1st October, 1939.

4. The Local Government (Remission of Rates) Act, 1940, applied the two-thirds remission to residences, the erection, enlargement or improvement of which was completed during the period from the 1st October, 1939, to the 30th September, 1942. Under this Act the remission was confined to residences as defined in the Act, and the rate relief previously enjoyed by buildings other than residences, under section 12 of the Act of 1927 as extended was accordingly terminated. The period prescribed by the 1940 Act was subsequently extended by the Local Government (Remission of Rates) Acts of 1943, 1945, 1946 and 1948, to the 31st March, 1949. This Bill provides for a further extension of two years, that is, to the 31st March, 1951.

5. This legislation does not apply to houses erected by local authorities under the Labourers Acts and the Housing of the Working Classes Acts; houses in respect of which grants have been made (these obtain rate relief under the Housing Acts); or houses receiving a remission of rates under the Housing (Gael-tacht) Acts. In effect, its application is confined to houses which do not obtain remission of rates under other codes.

Roinn Rialtais Aitiúil.

Feabhra, 1950.

Government of India, Ministry of Revenue, New Delhi, 15th March 1951.



Local Government

Local Government (Remission of Rates) Bill, 1950

LOCAL GOVERNMENT (REMISSION OF RATES) BILL, 1950

EXPLANATORY MEMORANDUM

1. This Bill proposes to extend the period prescribed in the Local Government (Remission of Rates) Act, 1940, as extended by the Local Government (Remission of Rates) Act, 1948, within which the erection, enlargement or improvement of a residence must be completed in order to qualify for remission of two-thirds of the rates for five years.

2. Remission of rates under this code was first granted by the Local Government Act, 1935, section 69 of which provided that the valuation for rating purpose of buildings of any description which were begun and completed, or substantially enlarged or improved between 1st April, 1930, and 1st April, 1932, would be reduced by two-thirds in the seven financial years ending on the 31st March, 1933.

3. Section 12 of the Local Government Act, 1937, provided that the valuation for rating purpose of buildings the erection, enlargement or improvement of which was begun and completed in the period from the passing of the Act to 1st October, 1936, would be reduced by two-thirds for five years. The Local Government (Amendment) Act, 1936, extended the period of qualification to buildings completed on or before the 1st October, 1938. Further extensions were subsequently made by the Local Government (Amendment) Act, 1934 and 1939, the latter measure bringing the period to the 1st October, 1939.

4. The Local Government (Remission of Rates) Act, 1940, applied the two-thirds remission to residences, the erection, enlargement or improvement of which was completed during the period from the 1st October, 1939, to the 30th September, 1942. Under this Act the remission was confined to residences as defined in the Act, and the rate which previously enjoyed by buildings other than residences, under section 13 of the Act of 1937 as extended was accordingly terminated. The period prescribed by the 1940 Act was subsequently extended by the Local Government (Remission of Rates) Acts of 1943, 1946 and 1948, to the 31st March, 1949. This Bill provides for a further extension of two years, that is to the 31st March, 1951.

5. This legislation does not apply to houses erected by local authorities under the Labourers Acts and the Housing of Working Classes Acts; houses in respect of which grants have been made (these obtain rate relief under the Housing Acts); or houses receiving a remission of rates under the Housing (Grant) Act. In effect, its application is confined to houses which do not obtain remission of rates under other codes.

Yours faithfully,
Member

THE HANDBOOK OF THE LOCAL GOVERNMENT (PERMISSION OF
MINTHAM, 1960)

BILL

BILLE

An Act to amend and extend with retrospective effect the Local Government (Permitting of Mintam) Act, 1960.

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THE HANDBOOK OF THE LOCAL GOVERNMENT (PERMISSION OF
MINTHAM, 1960)

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MINTHAM, 1960)

BILLE

(*mar a tugadh isteach*)
dá ngairmtear

Acht do leasú agus do leathnú, le héifeacht
chúlghabhálach, an Achta Rialtais Aitiúil
(Rátaí a Mhaitheamh), 1940.

An tAire Rialtas Aitiúil a thug isteach.

Do hordáíodh, ag Dáil Éireann, do chlóbhualadh, 21ú Feabhra, 1950.

BAILE ÁTHA CLIATH:
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR.

Le ceannach díreach ón Oifig Díolta Foilseachán Rialtais,
3-4 Sráid an Choláiste, Baile Átha Cliath, nó trí
aon díoltóir leabhar.

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[*Trí Pingne Glan.*]

BILL

(*as introduced*)
entitled

An Act to amend and extend, with retrospective
effect, the Local Government (Remission of
Rates) Act, 1940.

*Introduced by the Minister for Local
Government.*

*Ordered by Dáil Éireann, to be printed,
21st February, 1950.*

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