General Rate Act 1967

CHAPTER 9

LONDON
HER MAJESTY'S STATIONERY OFFICE

General Rate Act 1967

CHAPTER 9

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ELIZABETH II

1967 CHAPTER 9

An Act to consolidate certain enactments relating to rating and valuation in England and Wales.

[22nd March 1967]

BE IT ENACTED by the Queen'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:—

PART I

THE GENERAL RATE

Rating areas and rating authorities.

1.—(1) Subject to section 118(1) of this Act, the rating areas and the respective rating authorities therefor for the purposes of this Act shall be as follows—

rating area	*rating authority*
each borough	the borough council
each urban or rural district	the district council
the City of London ...	the Common Council
the Inner Temple	the Sub-Treasurer
the Middle Temple ...	the Under-Treasurer.

(2) Every rating authority shall have power in accordance with this Act to make and levy rates on the basis of an assessment in respect of the yearly value of property in their rating area for the purpose of applying the proceeds thereof to local purposes of a public nature.

(3) No authority or person other than the rating authority shall have power to make or levy within any rating area any such rates as are mentioned in subsection (2) of this section for the purpose so mentioned other than excepted rates.

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(4) All powers and duties in relation to the making, levying and collection of such rates as are mentioned in subsection (2) of this section for the purpose so mentioned which are not excepted rates and which, but for this section, would in any rating area fall by virtue of any local Act to be exercised and performed by any person other than the rating authority shall be exercised and performed by that authority.

The general rate.

2.—(1) Every rating authority shall from time to time in exercise of their powers under section 1(2) of this Act make such rates as will be sufficient to provide for such part of the total estimated expenditure to be incurred by the authority during the period in respect of which the rate is made as is not to be met by other means or by means of excepted rates, including in that expenditure any sums payable to any other authority under precepts issued by that other authority, together with such additional amount as is in the opinion of the rating authority required to cover expenditure previously incurred, or to meet contingencies, or to defray any expenditure which may fall to be defrayed before the date on which the moneys to be received in respect of the next subsequent rate made under this subsection will become available.

(2) Where a rural district council apprehend that a precept will be issued to the council to meet expenses of the council of a borough included in the rural district or of a parish council or parish meeting, being expenses which will be required to be defrayed out of the proceeds of a rate for any rate period, but at the time when the rural district council propose to make a rate the precept has not been issued, the council may estimate for what amount the precept will be issued and make the rate by reference to the estimate, and shall in a subsequent rate period make any necessary adjustment by increasing or decreasing, as the case may require, the amount to be levied in the borough or parish as an additional item of the rate.

(3) Any rate made by a rating authority under subsection (1) of this section shall be made and levied as a single consolidated rate for the whole of their rating area which shall be termed "the general rate" and be in lieu of any other rates such as are mentioned in section 1(2) of this Act which that authority have power to make other than excepted rates.

(4) Subject to the provisions of this Act, the general rate for any rating area—

(*a*) shall be a rate at a uniform amount per pound on the rateable value of each hereditament in that area, except that where any amount is, by virtue of any precept or otherwise, chargeable separately on part

only of a rating area, the rating authority shall levy that amount on that part of the area together with, and as an additional item of, the general rate;

(*b*) shall be made and levied in accordance with the valuation list in force for the time being, except that, where a new valuation list is to come into force for that area, a rate for the year, or any part of the year, beginning with the day on which the new list is to come into force shall be made, and applied in relation to particular hereditaments, by reference to that new list.

(5) Subsections (3) and (4)(*a*) of this section shall not apply to the City of London and subsections (1), (3) and (4)(*a*) of this section shall not apply to the Temples; but, subject to any express provision to the contrary effect, any other provision of this Act with respect to the general rate shall—

(*a*) in its application to the City of London, apply also in relation to the poor rate, and

(*b*) in its application to the Temples, apply in relation to any rate in the nature of a general rate levied in the Inner Temple or the Middle Temple, as the case may be,

as it applies in relation to the general rate.

Making of rate.

3.—(1) Every rate made by a rating authority shall be deemed to be made on the date on which it is approved by the authority.

(2) For the purposes of the foregoing subsection, a resolution of a rating authority as respects the making of a rate shall be taken to constitute approval of the rate if the resolution specifies the amount per pound of rateable value at which the rate is to be levied, notwithstanding that the resolution—

(*a*) is made without reference to individual hereditaments; or

(*b*) does not take account of any privilege in respect of rating conferred on the occupiers of hereditaments in any particular part of the rating area, or on the occupiers of any particular hereditaments; or

(*c*) does not take account of any amount leviable in part only of the rating area together with, and as an additional item of, the rate.

(3) Subject to subsection (5) of this section, every rate shall be made in respect of a period beginning immediately after the expiration of the last preceding rate period and ending on such date, to be specified in the rate, as may be fixed by the rating authority; and, in the case of the last rate made in respect of any year, the date so fixed shall be the last day of that year.

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(4) Where a rate is made for a period exceeding three months, the rating authority may declare that the rate shall be paid by instalments at specified times.

(5) The rating authority may at any time make a supplementary rate if they think it necessary so to do having regard to the requirements of their area or to any precept.

(6) Subsection (1) of this section shall not apply to the City of London.

Publication of rate.

4.—(1) Notice of every rate made shall be given by the rating authority within seven days after it is made, and the rate shall not be valid unless that notice is duly given in accordance with subsection (2) of this section.

(2) Such notice as aforesaid may be given by such of the following methods as the rating authority think fit, that is to say, by affixing the notice at any time within the said period of seven days on or near to the doors of churches and chapels in manner prescribed by section 2 of the Parish Notices Act 1837, or by affixing the notice within the said period in some public or conspicuous place or situation in each rating district affected, or by publishing the notice within the said period in one or more newspapers circulating in the area of the authority; and different methods of publication may be used as respects different parts of the area of the authority.

1837 c. 45.

(3) This section shall not apply to the City of London.

Demand note for rate.

5.—(1) Information with respect to the following matters shall be included in the demand note on which the rate is levied, that is to say—

(*a*) the situation of the hereditament in respect of which the demand note is issued and such description thereof reasonably necessary for purposes of identification as may be prescribed;

(*b*) the rateable value and, where it differs from the rateable value, also the net annual value of the hereditament;

(*c*) the amount in the pound at which the rate is charged;

(*d*) the period in respect of which the rate is made;

(*e*) the amounts in the pound which are being levied for the purposes respectively of the rating authority and of each authority by whom a precept has been issued to the rating authority or by whom the rating authority (where that authority are a rural district council) apprehend that a precept will be so issued;

(*f*) the amount, if any, in the pound which is being levied as an additional item of the rate;

(*g*) the amounts in the pound which are being levied for such of the principal services administered respectively by the rating authority and the precepting authorities aforesaid as may be prescribed.

(2) This section shall not apply to the City of London.

Amendment of rate.

6.—(1) Subject to the provisions of this section, the rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the enactments relating thereto, and in particular may—

(*a*) correct any clerical or arithmetical error in the rate; or

(*b*) correct any erroneous insertions or omissions or any misdescriptions; or

(*c*) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—

(i) the coming into occupation of any hereditament which has been newly erected or which was unoccupied at the time of the making of the rate; or

(ii) any change in the occupation of any hereditament; or

(iii) any property previously rated as a single hereditament becoming liable to be rated in parts.

(2) Where the effect of the amendment would be either—

(*a*) to alter, otherwise than by way of correction of a clerical or arithmetical error, the value on which a hereditament is rated; or

(*b*) to charge to the rate a hereditament not shown, or not separately shown, in the valuation list,

the rating authority shall not make any amendment of the rate unless either the amendment is necessary to bring the rate into conformity with the valuation list or a proposal for a corresponding alteration to the valuation list has been made by the valuation officer; and if effect, or full effect, is ultimately not given to such a proposal, and the amount of the rate levied in pursuance of the amendment is affected, the difference—

(i) if too much has been paid, shall be repaid or allowed; or

(ii) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(3) In the foregoing provisions of this section (other than subsection (1)(*c*)(i)) references to a rate shall be construed as references to that rate as it has been applied in relation to particular hereditaments; and every amendment made under paragraph (*a*) or (*b*) of subsection (1) of this section shall have effect

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as if it had been contained in the rate as first applied in relation to the hereditament in question or, as the case may require, as first amended in respect of that hereditament under paragraph (*c*) of that subsection.

Appeal against rate.

7.—(1) Subject to subsection (2) of this section, any person who—

(*a*) is aggrieved by any rate; or

(*b*) has any material objection to the inclusion or exclusion of any person in or from, or to the amount charged to any person in, any rate; or

(*c*) is aggrieved by any neglect, act, or thing done or omitted by the rating authority,

1849 c. 45.

may appeal in accordance with the Quarter Sessions Act 1849 to the next practicable court of quarter sessions having jurisdiction in the rating district concerned; and notice of any such appeal shall be given to the rating authority and to any person other than the appellant with respect to whom the rate may be required to be altered in consequence of the appeal; and any such person shall, if he so desires, be heard on the appeal.

(2) No appeal shall lie under this section in respect of any matter in respect of which relief might have been obtained under Part V of this Act by means of—

(*a*) a proposal for the amendment of the current valuation list; or

(*b*) an objection to such a proposal; or

(*c*) an appeal against such an objection.

(3) Any rate made by a rating authority shall be leviable and recoverable notwithstanding that notice has been given of an appeal against the rate under this section, except that, if such notice has been given by any person to the rating authority, then until the appeal has been determined or abandoned no proceedings shall be commenced or carried on to recover from that person any sum greater than that at which the last effective rate was charged in respect of the hereditament to which the appeal relates.

(4) Where on an appeal under this section against any rate the court sees just cause to give relief, then—

(*a*) subject to subsection (5) of this section, the court shall amend the rate in such manner as the court thinks necessary for giving the relief, but shall not quash or wholly set aside the rate;

(*b*) if it appears to the court that, as a result of any such amendment, any sum paid in consequence of the rate by any person before the hearing of the appeal ought

not to have been paid by or charged on that person, the court shall order that sum to be repaid to that person by the rating authority together with all reasonable costs, charges and expenses occasioned by that person having paid or been required to pay that sum;

(*c*) if the rate is amended so as to make chargeable any person not previously charged or to increase the charge on any person, the rate as amended shall be leviable on and recoverable from that person in like manner as if it had always been in its amended form.

(5) If, on an appeal under this section against any rate, the court is of opinion that, for the purpose of giving relief to the appellant, it is necessary that the rate should be wholly quashed, the court may quash the rate; but in that case, subject to subsection (6) of this section, all amounts charged by the rate shall be leviable and recoverable in like manner as if no appeal had been made and, when paid or recovered, shall be treated as payments on account of the next effective rate made for the rating area in question.

(6) Where on an appeal under this section the court orders any rate to be quashed, the court may order that any sum charged on any person by that rate, or any part of a sum so charged, shall not be paid; and after the making of such an order no proceedings shall be commenced or continued for the purpose of levying or recovering that sum or part; but no person shall be deemed a trespasser or liable to any action for any warrant, order, act, or thing granted, made, executed or done by that person for the purpose of levying or recovering any sum before he had notice in writing of any order under this subsection providing for that sum not to be paid.

(7) In this section, references to a rate shall be construed as references to that rate whether as originally made (in whatever form) or as it has been applied in relation to particular hereditaments.

Restriction on amount recoverable in certain cases.

8.—(1) Subject to the provisions of this Act, where in the case of any hereditament—

(*a*) any value ascribed to it in a new valuation list prepared under section 68 of this Act exceeds the corresponding value of the hereditament as last previously determined; and

(*b*) the hereditament has not been substantially altered since its value was last previously determined; and

(*c*) a proposal for the alteration of the list so as to reduce the value so ascribed to the hereditament is served on the valuation officer under section 69 of this Act

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before the end of the period of six months beginning with the date on which the list comes into force,

then, until that proposal has been settled, the amount recoverable in respect of rates levied on the hereditament for the year beginning with the date aforesaid, or for any subsequent year, shall not (in the case of any such year) exceed the total amount of the rates levied on the hereditament for the last year before that list came into force increased by half the difference between that amount and the amount which would be recoverable as aforesaid apart from this subsection.

(2) The foregoing subsection shall not apply unless—

(*a*) the proposal referred to in paragraph (*c*) thereof is served on the valuation officer by the occupier of the hereditament and no previous such proposal has been served on the valuation officer in relation to the same list by any occupier of the hereditament; or

(*b*) the said proposal is served on the valuation officer by the owner of the hereditament, being a person who in pursuance of section 55 or 56 of this Act is rated or has undertaken to pay or collect the rates in respect of the hereditament, and no previous such proposal has been served on the valuation officer in relation to the same list by any such owner of the hereditament.

(3) Where a change in the law determining the relationship between the net annual value and rateable value of hereditaments of any specified description, or of hereditaments generally, operates as from the coming into force of any valuation lists (whether the change arises from the coming into operation, amendment or repeal of any provision or from the fact that a provision applying to the previous lists or the last rate period for which they were in force does not apply to the new lists), and so operates as to increase the rateable values to which the change applies, subsection (1) of this section shall have effect in relation to a hereditament of which the rateable value as shown in the new list is affected by the change as if for the reference to the total amount of rates levied on the hereditament for the last year before the list came into force there were substituted a reference to the total amount of the rates which would have been levied thereon for that year if the rateable value for that year had been related to the actual net annual value for the year in the same way as it would have been related to the net annual value if the change had had effect as respects that year.

Refund of overpayments.

9.—(1) Without prejudice to sections 7(4)(*b*) and 18(4) of this Act, but subject to subsection (2) of this section, where it is shown to the satisfaction of a rating authority that any amount

paid in respect of rates, and not recoverable apart from this section, could properly be refunded on the ground that—

(*a*) the amount of any entry in the valuation list was excessive; or

(*b*) a rate was levied otherwise than in accordance with the valuation list; or

(*c*) any exemption or relief to which a person was entitled was not allowed; or

(*d*) the hereditament was unoccupied during any period; or

(*e*) the person who made a payment in respect of rates was not liable to make that payment,

the rating authority may refund that amount or a part thereof.

(2) No amount shall be refunded under subsection (1) of this section—

(*a*) unless application therefor was made before the end of the sixth year after that in which the amount was paid; or

(*b*) if the amount paid was charged on the basis, or in accordance with the practice, generally prevailing at the time when the payment was demanded.

(3) Before determining whether a refund should be made under subsection (1) of this section—

(*a*) in a case falling within paragraph (*a*) of that subsection; or

(*b*) in a case falling within paragraph (*c*) of that subsection where the exemption or relief was one which ought to have appeared in the valuation list,

the rating authority shall obtain a certificate from the valuation officer as to the manner in which in his opinion the hereditament in question should have been treated for the purposes of the valuation list, and the certificate shall be binding on the authority.

Certificates and statements as to rate etc.

10.—(1) A certificate signed by a duly authorised officer of a rating authority—

(*a*) stating that a rate has been made or published by the authority on a date or dates specified in the certificate; or

(*b*) stating the value at a specified date of a hereditament within the authority's area, the amount of rates chargeable in respect of the hereditament, or whether any, and if so what, amount has been paid in satisfaction of rates due thereon,

shall be evidence of the matters stated in the certificate.

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(2) A rating authority shall, on being so requested by a person who is or was liable in respect of a hereditament in the area of the authority for rates for any period in the current year or any of the nine years preceding that year, give him a statement of the rates payable or paid in respect of the hereditament for any of those years or any other year in respect of which the person is still liable for arrears at the time of the request.

(3) Where a person satisfies a rating authority that he is or was liable, in respect of a hereditament in the area of the authority, to indemnify any other person for rates, he shall be entitled to the like statement under subsection (2) of this section as that other person is entitled to.

PART II

PROVISIONS AS TO PRECEPTS

Power and duty to make sufficient precepts.

11. Every authority having power to issue a precept to a rating authority shall from time to time issue such precepts as will be sufficient to provide for such part of the total estimated expenditure to be incurred by the authority during the period in respect of which the precept is issued as is to be met out of moneys raised by rates, together with such additional amount as is in the opinion of the authority required to cover expenditure previously incurred, or to meet contingencies, or to defray any expenditure which may fall to be defrayed before the date on which the moneys to be received in respect of the next subsequent precept will become available.

Provisions as to precepts by certain authorities.

12.—(1) The provisions of this section shall have effect in relation to any precept issued to rating authorities by any of the following authorities, namely, a county council, the Greater London Council, and the Receiver for the Metropolitan Police District.

(2) The precept shall require the rating authority for each rating area affected to levy, as part, or as an additional item, of the rate, a rate of such amount in the pound as may be specified in the precept, being (subject to subsection (10) of this section) the same amount in the case of each rating area affected, and shall state the date or dates on or before which payments are required to be made on account of the rate levied in pursuance of the precept, and the amount of each such payment.

(3) Subject to the provisions of this section, the amount due under the precept to the precepting authority shall be the amount produced by the rate of the amount in the pound specified in the precept, and the rating authority shall make payments in accordance with the requirements of the precept on account of the amount due under it.

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(4) For the purpose of enabling the precepting authorities aforesaid to issue their precepts in manner required by this section, every rating authority shall before 1st February in each year transmit to each of those precepting authorities having power to issue a precept to that rating authority an estimate of the amount, calculated in the prescribed manner, which would be produced in the next year by a rate of a penny in the pound levied in the rating area or part thereof, as the case may be, and the aggregate amount of the payments required by the precept shall not exceed the sum which a rate of the amount in the pound specified in the precept would produce on the basis of the estimate for that year.

(5) Where a rating authority fail to transmit an estimate to any precepting authority in accordance with subsection (4) of this section, the precepting authority may make the estimate for the purposes of this section in lieu of the rating authority.

(6) The precept must be issued, or information as to the amount in the pound of the rate to be levied under it must be given, to each rating authority affected not less than twenty-one days before the beginning of the year or half-year, as the case may be, in which the rate is to be levied.

(7) The amount due under the precept shall be ascertained in the prescribed manner; and—

(*a*) if that amount exceeds the aggregate amount of the payments required by the precept, the balance shall be paid by the rating authority to the precepting authority;

(*b*) if that amount is less than the aggregate amount of the payments required by the precept, the balance shall be set off against any amount required by the next precept issued to the rating authority by the precepting authority.

(8) Where the amount due under the precept, or any part of that amount, is not paid on or before the date specified in the precept for payment, the precepting authority may, if they think fit, require the rating authority to pay, in accordance with subsection (9) of this section, interest on that amount, or that part of the amount, and any interest so payable shall be paid by the rating authority to the precepting authority in like manner as if it were due under the precept.

(9) For the purposes of subsection (8) of this section interest shall be calculated at the rate of six per cent. per annum and shall commence to run from the date of payment specified in the precept, except that no interest shall be charged—

(*a*) in respect of any day before the expiration of six weeks from the commencement of the year or half-year, as

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the case may be, in respect of which the precept was issued; or

(*b*) in respect of any day on which the aggregate amount of any payments made under the precept is equal to or exceeds the sum which bears to the aggregate amount of the instalments required by the precept the same proportion as the number of days which have elapsed since the commencement of the said year or half-year, as the case may be, bears to the total number of days in that year or half-year.

(10) The foregoing provisions of this section shall have effect with such adaptations as are necessary by reason of any provision whereby a precept in respect of particular expenditure is required to be issued in such manner that—

(*a*) a rate levied in respect of expenditure chargeable on part only of the precepting authority's area is levied only on that part of that area; or

(*b*) rates of different amounts are levied on different rating areas.

(11) In the application of subsection (2) of this section to the City of London, references to the rate shall be construed as references to the poor rate.

Precepts by other authorities.

13.—(1) Any authority other than those referred to in section 12(1) of this Act by whom precepts are issued to any rating authority, or any rating authority to whom such precepts are issued, may make and submit to the Minister a scheme for applying to those precepts the provisions of the said section 12, subject to such modifications as may appear to be necessary having regard to the basis of apportionment or the incidence of charge existing immediately before the scheme is proposed to come into force; and the Minister may, after giving any authorities concerned an opportunity of objecting, by order confirm the scheme either without modifications or subject to such modifications as he thinks fit:

Provided that, if an objection to any such scheme is made by any of the authorities concerned and is not withdrawn, the order shall be provisional only and shall not have effect unless and until confirmed by Parliament.

(2) A scheme duly made, submitted and confirmed in accordance with the provisions of the foregoing subsection shall, subject to the provisions of the confirming order, have effect as if enacted in this Act.

Precepts—general.

14.—(1) Rules made for the purposes of sections 12 and 13 of this Act under section 113 thereof—

(*a*) subject and without prejudice to subsections (1)(*c*) and (2) of the said section 113, shall provide in what

manner and to what extent the cost of the collection of a rate, including any allowances made under section 51, 54, 55 or 56 of this Act, and losses on collection, are to be treated as deductions in estimating and ascertaining the amount produced by the rate; and

(*b*) shall make provision with respect to any other matters for which it appears necessary to make provision in order to carry the said sections 12 and 13 into effect.

(2) Every precepting authority shall on issuing a precept to a rating authority supply to the rating authority such information as is reasonably necessary for the preparation of demand notes in accordance with section 5 of this Act.

General power for securing payment of precepts.

15.—(1) Where in pursuance of a precept issued to a rating authority by any other authority any amount is payable directly or indirectly by the rating authority to the precepting authority and, on an application for a certificate under this section made by the precepting authority after twenty-one days' notice given to the rating authority, the Minister is satisfied that the rating authority have refused or through wilful neglect or wilful default failed to raise that amount by a rate, or that, having raised the amount by a rate, the rating authority have refused or through wilful neglect or wilful default failed to pay the amount due under the precept, the Minister may issue a certificate to that effect and thereupon—

(*a*) the precepting authority shall have the like power of applying for a receiver, and

(*b*) a receiver may on such an application be appointed in like manner, and when appointed shall have the like power,

as if—

(i) the precepting authority were a secured creditor of the rating authority for the amount due under the precept, with interest thereon at the rate of six per cent. per annum from the date when the amount became payable under the precept; and

(ii) the said amount and interest were due under a security issued under the Local Loans Act 1875 charging them on the rates leviable by, and on all other property of, the rating authority; and 1875 c. 83.

(iii) the conditions under which a receiver may in such a case be appointed under section 12 of the said Act of 1875 were fulfilled;

and the said section 12 shall apply accordingly.

(2) If the Minister so thinks fit an application under subsection (1)(*a*) of this section may be made by him instead of by the precepting authority.

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(3) The powers conferred by this section shall be in addition to and not in derogation of any other powers for enforcing compliance with a precept issued to a rating authority.

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LIABILITY, VALUATION, RELIEFS, ETC.

Liability and assessment to rate

Liability to be rated in respect of occupation of property.

16. Subject to the provisions of this Act, every occupier of property of any of the following descriptions, namely—

(*a*) lands;

(*b*) houses;

(*c*) coal mines;

(*d*) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;

(*e*) any right of sporting (that is to say, any right of fowling, of shooting, of taking or killing game or rabbits, or of fishing) when severed from the occupation of the land on which the right is exercisable,

shall be liable to be assessed to rates in respect of the hereditament or hereditaments comprising that property according to the rateable value or respective rateable values of that hereditament or those hereditaments determined in accordance with the provisions of this Act.

Liability to be rated in respect of certain unoccupied property.

17.—(1) A rating authority may resolve that the provisions of Schedule 1 to this Act with respect to the rating of unoccupied property—

(*a*) shall apply, or

(*b*) if they for the time being apply, shall cease to apply,

to their area, and in that case those provisions shall come into operation, or, as the case may be, cease to be in operation, in that area on such day as may be specified in the resolution.

(2) The day to be specified in a resolution under subsection (1) of this section shall be—

(*a*) in the case of a resolution providing that the said provisions shall apply to the area in question, the first day of a rate period for that area beginning after the day on which the resolution is passed, not being earlier, if those provisions have previously applied to the area, than the expiration of the period of seven years beginning with the day when those provisions ceased or last ceased to apply to the area or of such shorter period as the Minister authorises in any particular case;

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(*b*) in the case of a resolution providing that the said provisions shall cease to apply to the area in question, the last day of a rate period for that area ending after the day on which the resolution is passed, not being earlier than the expiration of the period of seven years beginning with the day when those provisions came or last came into operation in the area or of such shorter period as the Minister authorises in any particular case.

(3) As soon as may be after a resolution is passed by a rating authority under this section, the authority shall cause a copy of the resolution to be published in the London Gazette and in one or more newspapers circulating in the area of the authority.

(4) A document purporting to be a copy of the minutes of a resolution passed by a rating authority under this section or under section 20 of the Local Government Act 1966 and to be certified under the hand of the clerk of the authority as a true copy of the minutes of the resolution shall be evidence that the resolution was passed by the authority. 1966 c. 42.

(5) This section and the said Schedule 1 shall not apply to the Temples, and in their application to the City of London the expression "rate" shall mean the poor rate and cognate expressions shall be construed accordingly.

General provisions as to liability and assessment to rate.

18.—(1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability in respect of, a rate in respect of any hereditament for any rate period.

(2) A person who is in occupation of the hereditament for part only of the rate period shall, subject to the provisions of this section, be liable to be charged with such part only of the total amount of the rate as the number of days during which he is in occupation bears to the total number of days in that period.

(3) A person who is in occupation of the hereditament for any part of the rate period may be assessed to the rate in accordance with the provisions of subsection (2) of this section notwithstanding that he ceased to be in occupation before the rate was made.

(4) A person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay—

(*a*) if he was in occupation at the beginning of the rate period, the whole of the amount charged in respect of that hereditament; or

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(*b*) if he came into occupation subsequently, a proportion of the amount aforesaid calculated on the basis that he will remain in occupation until the end of the rate period,

but shall, if he goes out of occupation before the end of that period, be entitled to recover from the rating authority any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of subsection (2) of this section, except in so far as he has previously recovered that sum from an incoming occupier.

1848 c. clxiii.

(5) In relation to any rate to which section 177 of the City of London Sewers Act 1848 (which relates to the rating of empty houses in the City of London) applies, the foregoing provisions of this section shall have effect subject to the provisions of the said section 177, and any amount in respect of any such rate which any person is required by the said section 177 to pay or allow in respect of any period during which a hereditament is unoccupied shall be allowed to the rating authority in computing any sum which that person is entitled to recover from the authority in respect of that hereditament under subsection (4) of this section.

(6) Where the name of any person liable to be rated as occupier of any premises is not known to the rating authority, it shall be sufficient to assess him to the rate by the description of the " occupier " of the premises (naming them) in respect of which the assessment is made, without further name or description.

Valuation of hereditaments—general provisions

Ascertainment of rateable value—general rule.

19.—(1) Subject to the provisions of this Part of this Act and of any scheme for the time being in force such as is mentioned in section 117(7) of this Act, the rateable value of a hereditament shall be taken to be the net annual value of that hereditament ascertained in accordance with subsections (2) to (4) of this section.

(2) In the case of a hereditament consisting of one or more houses or other non-industrial buildings, with or without any garden, yard, court, forecourt, outhouse or other appurtenance belonging thereto, but without other land, the net annual value of the hereditament shall be ascertained by deducting from its gross value such amount, or an amount calculated in such manner, as may for the time being be specified by the Minister by order in relation to the class of such hereditaments to which the hereditament in question belongs.

(3) The net annual value of any other hereditament shall be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year if

the tenant undertook to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.

(4) Where, in the case of any hereditament, either its net annual value ascertained in accordance with subsection (2) or (3) of this section or, if different, its rateable value includes a fraction of a pound, that value shall be increased or reduced, as the case may be, to the nearest complete pound, or, if the fraction is ten shillings, the fraction shall be disregarded.

(5) No order shall be made under subsection (2) of this section unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

(6) In this section, the following expressions have the following meanings respectively, that is to say—

"appurtenance", in relation to a dwelling, or to a school, college or other educational establishment, includes all land occupied therewith and used for the purposes thereof;

"gross value", in relation to a hereditament, means the rent at which the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and the landlord undertook to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent;

"house" includes part of a house;

"non-industrial building" means a building, or part of a building, of any description other than—

(*a*) factories, mills and other premises of a similar character used wholly or mainly for industrial purposes; or

(*b*) premises forming part, and taken into account in the valuation for rating purposes, of—

(i) a railway, dock, canal, gas, water or electricity undertaking; or

(ii) any public utility undertaking not falling within sub-paragraph (i) of this paragraph.

Valuation according to tone of list.

20.—(1) For the purposes of any alteration of a valuation list to be made under Part V of this Act in respect of a hereditament in pursuance of a proposal, the value or altered value to be ascribed to the hereditament under section 19 of this Act shall not exceed the value which would have been ascribed

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thereto in that list if the hereditament had been subsisting throughout the year before that in which the valuation list came into force, on the assumptions that at the time by reference to which that value would have been ascertained—

(*a*) the hereditament was in the same state as at the time of valuation and any relevant factors (as defined by subsection (2) of this section) were those subsisting at the last-mentioned time; and

(*b*) the locality in which the hereditament is situated was in the same state, so far as concerns the other premises situated in that locality and the occupation and use of those premises, the transport services and other facilities available in the locality, and other matters affecting the amenities of the locality, as at the time of valuation.

(2) In this section, the expression "relevant factors" means any of the following, so far as material to the valuation of a hereditament, namely—

(*a*) the mode or category of occupation of the hereditament;

(*b*) the quantity of minerals or other substances in or extracted from the hereditament; or

(*c*) in the case of a public house, the volume of trade or business carried on at the hereditament;

and in paragraph (*c*) of this subsection the expression "public house" means a hereditament which consists of or comprises premises licensed for the sale of intoxicating liquor for consumption on the premises where the sale of such liquor is, or is apart from any other trade or business ancillary or incidental to it, the only trade or business carried on at the hereditament.

(3) References in this section to the time of valuation are references to the time by reference to which the valuation of a hereditament would have fallen to be ascertained if this section had not been enacted.

(4) This section does not apply to a hereditament which is occupied by a public utility undertaking and of which the value falls to be ascertained on the profits basis.

(5) This section shall not apply to any proposal remaining to be settled which was served on or made by the valuation officer before 3rd December 1965; and the provisions of Schedule 2 to this Act shall have effect where a proposal in respect of a hereditament was—

(*a*) served on or made by the valuation officer on or after 3rd December 1965; and

(*b*) settled before 13th December 1966. PART III

Hereditaments containing plant and machinery.

21.—(1) For the purpose of the valuation of any hereditament under section 19 of this Act otherwise than on the profits basis—

(*a*) subject to any order under subsection (5) of this section, all such plant or machinery in or on the hereditament as belongs to any of the classes set out in the statement for the time being having effect under subsection (4) of this section shall be deemed to be a part of the hereditament;

(*b*) except as provided in the foregoing paragraph, no account shall be taken of the value of any plant or machinery in or on the hereditament.

(2) The valuation officer shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has been treated in pursuance of subsection (1) of this section as forming part of the hereditament.

(3) From time to time, at such intervals as the Minister may direct, a committee consisting of five persons appointed by the Minister shall transmit to the Minister a statement setting out in detail all the machinery and plant which at the date of the preparation of the statement appears to the committee to fall within any of the classes specified in Schedule 3 to this Act.

(4) The Minister shall cause any statement transmitted to him under subsection (3) of this section to be published in such manner as he thinks fit and, after considering the statement and any representations which may be made to him with respect thereto, may if he thinks fit make an order, to come into operation on such date as may be specified therein, confirming that statement with or without modifications; and the statement as confirmed by the order shall as from the said date have effect for the purposes of this section in substitution for any statement previously so having effect.

(5) The Minister may by order provide for excluding from the plant and combinations of plant and machinery which, under the statement for the time being having effect under subsection (4) of this section, are to be treated as comprised in Class 4 in Schedule 3 to this Act any item or part of an item which satisfies the following conditions, that is to say—

(*a*) that it is the practice of the trade for which the item is provided to move the item or part from one hereditament, or situation in a hereditament, to another; and

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(*b*) that the weight, greatest dimension, and volume (each being measured as provided by the order) do not exceed such limits as may be prescribed by the order;

and an order under this subsection may be made either generally or as respects specified descriptions of items or parts of items of plant or of combinations of plant and machinery, and may make different provision under paragraph (*b*) of this subsection for different cases.

(6) Any order made under subsection (4) or (5) of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(7) Nothing in subsections (1) to (4) of this section or in section 22 of this Act shall affect the law or practice with respect to the valuation of hereditaments on the profits basis, or be taken to extend the class of property which was under the law and practice as in force immediately before the commencement of this Act deemed to be provided by the occupier and to form part of his capital.

Determination of certain questions as to plant and machinery.

22.—(1) If on or in connection with any proposal or objection made or appeal brought with respect to the valuation list a question is raised whether any particular plant or machinery falls within any of the classes or descriptions specified in the statement for the time being having effect under section 21(4) of this Act, that question may, with the consent in writing of the parties to the proceedings, be referred by the valuation officer or court, as the case may be, to, and determined by, such member of a panel of referees constituted for the purposes of this section as may be agreed on by the parties or, in default of agreement, as may be selected in accordance with the rules hereinafter mentioned.

(2) The panel referred to in the foregoing subsection shall consist of persons appointed by the Lord Chief Justice of England, who may make rules—

(*a*) fixing the fees to be charged in respect of proceedings before a referee; and

(*b*) with respect to the procedure on and in connection with references under this section; and

(*c*) with respect to the selection of a referee in cases where the parties fail to agree as to the member of the panel to be appointed;

and provision may be made by the rules for applying to references under this section (subject to the express provisions thereof) any of the provisions of the Arbitration Act 1950, but except in so far as it may be so applied that Act shall not apply to such references.

1950 c. 27.

(3) A referee under this section may, and if so required by any party to the reference shall, before making his award inspect

the plant or machinery in respect of which the question arises, and the award of the referee shall be final and conclusive. PART III

Adjustment of gross value by reference to provision of or payment for services, etc.

23.—(1) The provisions of this section shall have effect for ascertaining for the purposes of section 19 of this Act the gross value of a hereditament in cases where it falls to be ascertained by reference to the rent payable in respect of that or some other hereditament (hereafter in this section referred to as the "standard hereditament") and either or both of the following conditions are fulfilled, that is to say—

(*a*) the rent of the standard hereditament is partly attributable to the provision by the landlord of services in relation to that hereditament (including the repair, maintenance or insurance of premises not forming part of that hereditament); or

(*b*) the tenant, in addition to the rent, contributes towards the cost of any such services.

(2) Where the rent of the standard hereditament is partly attributable to the provision by the landlord of such services, the sum falling to be deducted from that rent for the said purpose as being the amount attributable to the provision of those services shall not include any amount in respect of—

(*a*) any profit made, or which might be expected to be made, by the landlord in providing those services;

(*b*) the cost of repairs to, and maintenance and insurance of, premises not forming part of that hereditament.

(3) Where the tenant of the standard hereditament, in addition to the rent—

(*a*) makes payments to the landlord in consideration of the landlord undertaking to provide any such services in relation to that hereditament; or

(*b*) otherwise contributes (directly or indirectly and whether in pursuance of an undertaking to do so or not) to the cost of repairing, maintaining or insuring other premises not forming part of that hereditament but belonging to or occupied by the landlord, being premises which the landlord has not undertaken to repair, maintain or insure, as the case may be,

the rent shall for the purpose of ascertaining gross value be treated as increased by the amount of the payments or other contributions made by the tenant or, where those amounts vary from time to time, by a sum which on a proper estimate equals the average annual amount so paid or contributed.

(4) Nothing in subsection (3) of this section shall be taken to prejudice any right to make a deduction from the rent of a hereditament, for the purpose of ascertaining gross value, in respect of services provided by the landlord or other matters.

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(5) Any reference in the foregoing provisions of this section to premises includes a reference to any plant or machinery which by virtue of section 21 of this Act is treated as part of those premises for rating purposes or would be so treated if those premises were a rateable hereditament.

Buildings occupied in parts.

24. Where a building which was constructed or has been adapted—

(*a*) for the purposes of a single dwelling ; or

(*b*) as to part thereof for such purposes and as to the remainder thereof for any purpose other than that of a dwelling,

is occupied in parts, the valuation officer, in preparing a new valuation list or in altering a current valuation list, may, if he thinks fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.

Hereditaments which are partly occupied.

25.—(1) If it appears to the rating authority that part of a hereditament included in the valuation list is unoccupied but will remain so for a short time only, the authority may request the valuation officer to apportion the rateable value of the hereditament between the occupied and unoccupied parts ; and if the apportionment made by the valuation officer is agreed by the authority and the occupier, then as from—

(*a*) the date upon which the hereditament became partly occupied ; or

(*b*) the commencement of the rate period in which the request was made,

whichever is the later, until any of the unoccupied part is reoccupied or a further apportionment of the value of the hereditament takes effect under this subsection, the value apportioned to the occupied part shall be treated for rating purposes as if it were the value ascribed to the hereditament in the valuation list.

(2) The foregoing subsection shall not apply in relation to any hereditament in the case of which, under section 55 or 56 of this Act, the owner is rated or has undertaken to pay the rates instead of the occupier, but shall apply in relation to a hereditament in the case of which, under the said section 56, the owner has undertaken to collect on behalf of the rating authority the rates due from the occupier.

Liability and valuation—special cases PART III

Agricultural premises.

26.—(1) No agricultural land or agricultural buildings shall be liable to be rated or be included in any valuation list or in any rate.

(2) The gross value for the purposes of section 19(2) of this Act of a house occupied in connection with agricultural land and used as the dwelling of a person who—

(*a*) is primarily engaged in carrying on or directing agricultural operations on that land ; or

(*b*) is employed in agricultural operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed,

shall, so long as the house is so occupied and used, be estimated by reference to the rent at which the house might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.

(3) In this section the expression " agricultural land "—

(*a*) means any land used as arable meadow or pasture ground only, land used for a plantation or a wood or for the growth of saleable underwood, land exceeding one quarter of an acre used for the purposes of poultry farming, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds, orchards or allotments, including allotment gardens within the meaning of the Allotments Act 1922, but does not include land occupied together with a house as a park, gardens (other than as aforesaid), pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a racecourse ; and for the purposes of this paragraph the expression " cottage garden " means a garden attached to a house occupied as a dwelling by a person of the labouring classes ; and

1922 c. 51.

(*b*) includes land occupied with, and used solely in connection with the use of, such a building as is mentioned in subsection (4)(*b*) of this section.

(4) In this section, the expression " agricultural buildings "—

(*a*) means buildings (other than dwellings) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon ; and

(*b*) includes a building which is used solely in connection with agricultural operations carried on on agricultural land and which is occupied either—

(i) by the occupiers of all that land ; or

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(ii) by individuals who are appointed by the said occupiers for the time being to manage the use of the building and of whom each is an occupier of some of the land or a member of the board of directors or other governing body of such an occupier who is a body corporate,

where the number of occupiers of all the said land does not exceed twenty-four (two or more persons occupying jointly being counted as one, but as a separate person from any of them who are occupying any of the land severally).

Land used as plantation, etc.

27.—(1) Where any land, not being agricultural land, and not being subject to any right of common, is used for a plantation or a wood or for the growth of saleable underwood, the rateable value of the land shall be estimated in accordance with subsections (2) to (4) of this section.

(2) If the land is used only for a plantation or a wood, the rateable value shall be estimated as if the land, instead of being a plantation or a wood, were let and occupied in its natural and unimproved state.

(3) If the land is used for the growth of saleable underwood, the rateable value shall be estimated as if the land were let for that purpose.

(4) If the land is used both for a plantation or a wood and for the growth of saleable underwood, the rateable value shall be estimated either as if the land were used only for a plantation or a wood, or as if the land were used only for the growth of the saleable underwood growing thereon, as the valuation officer may determine.

Advertising stations.

28.—(1) Subject to subsection (6) of this section, where the right to use any land (including any structure or sign erected or to be erected on the land, and including also any wall or other part of a building) for the purpose of exhibiting advertisements is let out or reserved to any person other than the occupier of the land, or, where the land is not occupied for any other purpose, to any person other than the owner of the land, then, subject to subsection (2) of this section, that right shall be deemed for rating purposes to be a separate hereditament in the occupation of the person for the time being entitled to the right, and shall be included in the valuation list accordingly; and for the purposes of section 19(3) of this Act—

(*a*) in valuing that separate hereditament for rating purposes, the rent at which it might be expected to be let shall be estimated on the footing that the rent would

include a proper amount in respect of any structure or sign for the time being available for use, for the purpose of exhibiting advertisements, by the occupier of the separate hereditament, notwithstanding that the structure or sign was provided by him or was provided after the said right was let out or reserved;

(*b*) in valuing the land for rating purposes, no account shall be taken of any value or, as the case may be, increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with the said right.

(2) The separate hereditament aforesaid shall be treated as coming into existence at the earliest time at which either—

(*a*) any structure or sign is erected, after the right constituting the hereditament has been let out or reserved, for enabling the right to be exercised; or

(*b*) any advertisement is exhibited in pursuance of the right,

and not before; and for the purposes of section 79(2) of this Act—

(i) the hereditament shall be treated as a newly erected or newly constructed hereditament coming into occupation at the said earliest time; and

(ii) the erection, dismantling or alteration, after that time, of any structure or sign for enabling the right to be exercised shall, in relation to the hereditament, be treated as the making of structural alterations.

(3) Where any land is used temporarily or permanently for, or for the erection of any structure used for, the exhibition of advertisements but is not otherwise occupied, and subsection (1) of this section does not apply, the person permitting that land to be so used or, if that person cannot be ascertained, the owner of that land shall be deemed to be in beneficial occupation of the land so used and be rateable in respect thereof according to the value of that use of the land.

(4) Where any hereditament rateable in respect of its occupation for other purposes is used temporarily or permanently for, or for the erection thereon or attachment thereto of any structure used for, the exhibition of advertisements, and subsection (1) of this section does not apply, any estimate of the gross or rateable value of that hereditament for the purposes of section 19 of this Act shall be so made as to include the increased value from that use of the land.

(5) In this section, the expression "structure" includes a hoarding, frame, post or wall.

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(6) Subsection (1) of this section shall not apply to any right to use for the purpose of exhibiting advertisements any land forming part of railway or canal premises within the meaning of section 32 of this Act.

Rights of sporting.

29.—(1) Where, in the case of a right of sporting exercisable on land which is not agricultural land, the right is severed from the occupation of the land and is not let, and the owner of the right receives rent for the land, the right shall not be separately valued or rated but the rateable value of the land shall be estimated as if the right were not severed.

(2) Where any right of sporting, when severed from the occupation of the land on which it is exercisable, is let, either the owner or the lessee of the right, according as the rating authority determine, may be rated as the occupier thereof.

(3) Subject to subsections (1) and (2) of this section, the owner of any right of sporting which is severed from the occupation of the land on which the right is exercisable may be rated as the occupier thereof.

(4) For the purposes of this section, the person who, if the right of sporting is not let, is entitled to exercise the right, or who, if the right is let, is entitled to receive the rent therefrom, shall be deemed to be the owner of the right.

(5) In this section, the expression " right of sporting " has the meaning assigned by section 16(*e*) of this Act.

County and voluntary school premises.

30.—(1) For the purpose of the application of section 19(2) of this Act to county and voluntary schools, the Minister and the Secretary of State for Education and Science (hereafter in this section together referred to as " the Ministers ") may make regulations providing that the gross value of such schools of any prescribed class shall be ascertained in accordance with provisions of the regulations—

(*a*) requiring the Secretary of State to certify the amount estimated by him, by reference to such factors as appear to him to be relevant, to be the average cost of providing a place for one pupil in a school of that class completed not less than one year before the coming into force of the valuation lists to which the regulations apply;

(*b*) providing for the determination for any school of that class of an amount equal to the product of—

(i) a standard gross value for each such place, being a prescribed percentage of the amount certified under paragraph (*a*) of this subsection; and

(ii) the number of places determined in accordance with the regulations to be available for pupils in that school; and

(*c*) providing for taking as the gross value for any such school the amount arrived at under paragraph (*b*) of this subsection as adjusted in the prescribed manner by reference to the age, lay-out and construction of the buildings, the facilities and amenities provided at the school, and such other factors of any description as may be prescribed.

(2) The Ministers may by regulations provide that land of any prescribed description forming part of, or occupied with, a county or voluntary school shall in such cases as may be prescribed be treated for rating purposes as a separate hereditament and not as forming part of the school or its appurtenances.

(3) Before making any regulations under this section the Ministers shall consult with such associations of local authorities as appear to them to be concerned and with any local authority with whom consultation appears to them to be desirable.

(4) In this section "county school" and "voluntary school" have the same meanings respectively as in the Education Act 1944, and "prescribed" means prescribed by regulations under this section. 1944 c. 31.

Statutory water undertakings.

31.—(1) The rateable values of the hereditaments in any rating district which are occupied for the purposes of a statutory water undertaking otherwise than as dwellings (hereafter in this section and in Schedule 4 to this Act referred to as "water hereditaments" of the undertaking) shall be ascertained in accordance with the provisions of the said Schedule 4.

(2) In the year following that in which new valuation lists first come into force after the commencement of this Act, the Minister shall, in consultation with such associations of local authorities as appear to him to be concerned, with any local authority with whom consultation appears to him to be desirable, and with any association of statutory water undertakers, cause investigations to be made into the effect of the operation of, and of the enactments re-enacted by, this section and the said Schedule 4; and the Minister shall cause to be laid before Parliament a report on the investigations made under this subsection and their result.

(3) In this section and the said Schedule 4, the expression "statutory water undertakers" has the same meaning as in the provisions of the Water Act 1945 other than Part II thereof, and references to statutory water undertakings shall be construed accordingly. 1945 c. 42.

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Railway or canal premises.

32.—(1) Subject to subsection (2) of this section, the provisions of this section shall have effect with respect to premises (hereafter in this section and in Schedule 5 to this Act referred to as "railway or canal premises") which are occupied wholly or partly for non-rateable purposes of any of the following Boards (hereafter in this section and the said Schedule 5 referred to as a "transport Board"), namely, the British Railways Board, the London Transport Board and the British Waterways Board.

(2) There shall not be treated for the purposes of this section as railway or canal premises any premises of any of the following descriptions, namely—

(*a*) premises occupied as a dwelling, hotel or place of public refreshment;

(*b*) subject and without prejudice to the provisions of paragraph 8 of Schedule 5 to this Act, office premises occupied by a transport Board which are not situated on operational land of that Board;

(*c*) premises so let out as to be capable of separate assessment.

(3) No railway or canal premises which are or form part of premises occupied wholly for non-rateable purposes shall be liable to be rated or be included in any valuation list or in any rate.

(4) In the case of a hereditament consisting of railway or canal premises occupied partly for non-rateable purposes and partly for other purposes of any of the following descriptions, that is to say—

(*a*) purposes of any parts of the undertaking of a transport Board which are—

(i) concerned with the carriage of goods or passengers by road transport or sea transport or with harbours; or

(ii) subsidiary or incidental to any such part of an undertaking so concerned;

(*b*) purposes of the supply of electricity to an Electricity Board within the meaning of section 34 of this Act, including the generation of electricity so supplied,

there shall be ascribed to the hereditament under section 19 of this Act such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and if under any scheme for the time being in force such as is mentioned in section 117(7) of this Act any deduction falls to be made from the net annual value of the hereditament in arriving at its rateable value, that deduction shall be calculated with regard only to those other purposes.

(5) In each year, each of the transport Boards shall make for the benefit of rating authorities in England and Wales, in

lieu of the rates which would, apart from the provisions of sub-sections (3) and (4) of this section, be payable in respect of railway or canal premises, a payment of an amount determined in accordance with the provisions of Part I of Schedule 5 to this Act. PART III

(6) In this section, the expression "non-rateable purposes" means, subject to subsection (7) of this section, any of the following purposes of a transport Board, that is to say—

(*a*) all purposes of the parts of the Board's undertaking which are concerned with the carriage of goods or passengers by rail or inland waterway or the provision of facilities for traffic by inland waterway;

(*b*) all purposes of any parts of the Board's undertaking which, not being such parts as are mentioned in sub-section (4)(*a*) of this section, are subsidiary or incidental to any such part of the undertaking as is mentioned in paragraph (*a*) of this subsection.

(7) For the purposes of this section—

(*a*) services performed by a transport Board in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail or inland waterway shall be deemed to be performed in carrying on a part of the Board's undertaking concerned with the carriage of goods by rail or inland waterway and not in carrying on a part of the Board's undertaking concerned with road transport;

(*b*) where railway or canal premises are occupied mainly for non-rateable purposes and partly for the purposes of the central direction and control of the affairs of a transport Board, the last-mentioned purposes shall be deemed to be non-rateable purposes;

(*c*) where railway or canal premises are occupied by a transport Board partly for non-rateable purposes and partly for the purpose of the use of those premises by a transport Board for exhibiting advertisements thereon, the last-mentioned purpose shall be deemed to be a non-rateable purpose.

(8) In this section, the following expressions have the following meanings respectively, that is to say—

"harbour" means any harbour, whether natural or artificial, and any port, haven, estuary, tidal or other river or inland waterway navigated by sea-going ships, and any dock, including any pier, jetty or other place at which ships can ship or unship goods or passengers;

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" inland waterway " includes any such waterway, whether natural or artificial;

" office premises " means any hereditament used wholly or mainly as an office or for office purposes;

" office purposes " includes the purposes of administration, clerical work and handling money; and " clerical work " includes writing, book-keeping, sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication;

" operational land ", in relation to any body, means land which is used for the purpose of the carrying on of the body's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings within the meaning of the Town and Country Planning Act 1962;

1962 c. 38.

" road transport " includes transport by light railway or tramway, if the light railway or tramway is laid wholly or mainly along a public highway and is used wholly or mainly for the carriage of passengers.

(9) There shall have effect for the purposes of this section and Part I of Schedule 5 to this Act the supplementary provisions contained in Part II of that Schedule.

Gas authorities.

33.—(1) Subject to subsection (2) and without prejudice to subsections (3) and (5) of this section, no premises—

(*a*) occupied by a Gas Board; or

(*b*) occupied by the Gas Council exclusively for purposes connected with the powers conferred on that Council by the Gas Act 1965,

1965 c. 36.

shall be liable to be rated or be included in any valuation list or in any rate.

(2) The foregoing subsection shall not apply—

(*a*) to premises used as a dwelling; or

(*b*) to premises occupied by a Gas Board wholly or mainly for the purposes of an undertaking for the supply of water; or

(*c*) to a shop, room or other place occupied and used by a Gas Board or the Gas Council wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded); or

(*d*) subject and without prejudice to the provisions of paragraph 13 of Schedule 6 to this Act, to office premises occupied by a Gas Board or the Gas Council which are not situated on operational land of that Board or Council.

(3) For the purpose of the making and levying of a rate for any rating area for any rate period, if, in the case of any Gas Board, any gas was in the penultimate year—

(*a*) either—

(i) supplied to consumers in that rating area ; or

(ii) manufactured in that rating area,

by that Board or, in that Board's area, by the Gas Council ; or

(*b*) produced in that rating area by that Board or, in that Board's area, by the Gas Council by the application, to gas purchased by that Board or, as the case may be, Council, of any process not consisting only of purification, or of blending with other gases, or of both purification and such blending.

that Board shall be treated as occupying in that rating area during that rate period a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 6 to this Act.

(4) The hereditament which a Gas Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.

(5) If the Minister is of opinion that payments by way of rates should be made by Gas Boards by virtue of this subsection by reference to any premises occupied and used by the Gas Council or a Gas Board for the reception or liquefaction of gas or the evaporation of gas in a liquid state, being in any case gas purchased by the Council or the Board, he may, subject to paragraph 14 of Schedule 6 to this Act, make an order designating the premises for the purposes of this subsection and providing for the determination, by such method as may be specified by the order, of a value for the premises for those purposes ; and where such an order is in force the Minister may direct—

(*a*) that the value determined as aforesaid shall be apportioned among such Gas Boards as may be specified by the direction in such proportions as may be so specified ; and

(*b*) that each Board specified by the direction shall, during such period as may be so specified, be treated for rating

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purposes as occupying within the rating area in which the premises designated by the order are situated (and whether or not that Board occupy or are treated as occupying any other hereditament in that area) a hereditament of a rateable value equal to the proportion of the value aforesaid allocated by the direction to that Board; and

(*c*) that paragraph 5 of Schedule 6 to this Act shall have effect during the period aforesaid in relation to each Board specified by the direction as if the Board's adjusted basic total of rateable values mentioned in that paragraph were reduced by an amount equal to the said proportion;

and any direction under this subsection may be revoked or varied by a subsequent direction thereunder.

(6) Subject to paragraph 14 of Schedule 6 to this Act, the Minister may by order provide that, in such of the provisions of this section, the said Schedule 6 or any other enactment relating to rating as may be specified in the order, any reference to the manufacture of gas shall include a reference to such dealings with gas as may be specified by the order.

(7) There shall have effect for the purposes of this section and Part I of Schedule 6 to this Act the supplementary provisions contained in Part II of that Schedule; and for the purposes of this section and the said Schedule 6—

(*a*) the expression "Gas Board" means an Area Board within the meaning of the Gas Act 1948; 1948 c. 67.

(*b*) the expression "gas" includes gas in a liquid state; and, without prejudice to the provisions of any order under subsection (6) of this section, the following operations, that is to say—

(i) the liquefaction of gas; and

(ii) the evaporation of gas in a liquid state,

shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas;

(*c*) the expression "penultimate year", in relation to a rate period or to a year, means the last but one year before that rate period or year;

(*d*) the expressions "office premises" and "operational land" have the meanings respectively assigned by section 32(8) of this Act.

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Electricity Boards.

34.—(1) Subject to subsection (2) and without prejudice to subsection (3) of this section, no premises which are, or form part of, premises occupied by an Electricity Board shall be liable to be rated or be included in any valuation list or in any rate.

(2) The foregoing subsection shall not apply—

(*a*) to premises used as a dwelling; or

(*b*) to a shop, room or other place occupied and used by an Electricity Board wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for electricity consumed being disregarded); or

(*c*) subject and without prejudice to the provisions of paragraph 15 of Schedule 7 to this Act, to office premises occupied by an Electricity Board which are not situated on operational land of that Board.

(3) For the purposes of the making and levying of any rate—

(*a*) the Generating Board shall be treated as occupying in each rating area, and

(*b*) each Area Board shall be treated as occupying in each rating area which is wholly or partly within the area of that Board,

a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 7 to this Act.

(4) The hereditament which an Electricity Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.

(5) There shall have effect for the purposes of this section and Part I of Schedule 7 to this Act the supplementary provisions contained in Part II of that Schedule; and in this section and the said Schedule 7—

(*a*) the expression "Area Board" means a Board constituted under the Electricity Act 1947; 1947 c. 54.

(*b*) the expression "Electricity Board" means an Area Board or the Generating Board and, in subsections (1) and (2) of this section, includes the South of Scotland Electricity Board;

(*c*) the expression "the Generating Board" means the Central Electricity Generating Board;

(*d*) the expressions "office premises" and "operational land" have the meanings respectively assigned by section 32(8) of this Act.

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Mining, quarrying, dock, rediffusion, etc., undertakings.

35.—(1) The Minister may by order make provision for determining the rateable value of hereditaments to which this section applies, or any class or description of such hereditaments specified in the order, by such method as may be so specified.

(2) This section applies to—

(*a*) any hereditament occupied by the National Coal Board ;

(*b*) any other hereditament which consists of or includes a mine or quarry or the whole or part of which is occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse ;

(*c*) any hereditament occupied by the persons carrying on, under authority conferred by or under any enactment, a dock or harbour undertaking ; and

(*d*) any hereditament occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes ;

and any reference in paragraph (*b*) of this subsection to a mine or quarry includes a reference to a well or bore-hole or a well and bore-hole combined, but except as aforesaid expressions used in that paragraph and the Mines and Quarries Act 1954 have the same meanings in that paragraph as in that Act.

1954 c. 70.

(3) Any order under this section applying to any hereditament falling within any paragraph of subsection (2) of this section, or any class or description of such hereditaments, may provide for determining rateable value by the application of different methods of valuation to different parts of the hereditament.

(4) Before making any order under this section the Minister shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.

(5) In the year following the coming into force of the second valuation lists for the purposes of which any order under this section has or has had effect the Minister shall, in consultation with such associations, local authorities and persons as aforesaid, cause investigations to be made into the effect of the operation of the order ; and the Minister shall cause to be laid before Parliament a report on any investigations made under this subsection and their result.

(6) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of hereditaments to which the order relates, may as regards such hereditaments apply, restrict or modify the provisions of this

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Act relating to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending, and shall have effect notwithstanding anything in any of those provisions.

(7) No order under this section shall have effect unless approved by a resolution of each House of Parliament.

Tin, lead and copper mines.

36.—(1) Unless and until other provision has been made by an order under section 35 of this Act, the provisions of this section shall have effect with respect to the rating of any tin, lead or copper mine.

(2) Where the mine is occupied under a lease or leases granted without fine on a reservation wholly or partly of dues or rent, the rateable value of the mine for the purposes of any rate period shall, subject to subsection (3) of this section, be taken to be the aggregate of—

(*a*) the annual amount of the whole of the dues payable in respect of the mine during the year ending with 31st December falling between three and fifteen months before the beginning of that rate period ; and

(*b*) the annual amount of any fixed rent reserved for the mine which may not be paid or satisfied by such dues ;

and the valuation officer may estimate the annual amount referred to in paragraph (*a*) of this subsection for the purposes of the preparation of a new valuation list falling to be signed before the end of the year referred to in that paragraph.

(3) Where, in the case of a mine falling within subsection (2) of this section, the person receiving the dues or rent is liable for repairs, insurance, or other expenses necessary to maintain the mine in a state to command the annual amount of dues or rent, the rateable value of the mine shall be the aggregate referred to in the said subsection (2) less the average annual cost of the repairs, insurance, and other expenses for which that person is so liable.

(4) In the case of—

(*a*) a mine occupied under a lease granted wholly or partly on a fine ; or

(*b*) a mine occupied and worked by the owner ; or

(*c*) a mine which does not fall within subsection (2) of this section or within paragraph (*a*) or (*b*) of this subsection but which, by virtue of section 16(*d*) of this Act, is rateable,

the rateable value of the mine shall be taken to be the annual amount of the dues or dues and rent at which the mine might be reasonably expected to let without fine on a lease of the

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ordinary duration, according to the usage of the country, if the tenant undertook to pay all tenant's rates and taxes and also the repairs, insurance, and other expenses necessary to maintain the mine in a state to command that annual amount of dues or dues and rent.

(5) The purser, secretary, and chief managing agent for the time being of the mine, or any of them, may, if the rating authority think fit, be rated as the occupier of the mine.

(6) In this section, the following expressions have the following meanings respectively, that is to say—

"dues" means dues, royalty, or toll, either in money or partly in money and partly in kind; and the amount of dues which are reserved in kind means the value of those dues;

"fine" means fine, premium, or foregift, or other payment or consideration in the nature thereof;

"lease" means lease or sett, or licence to work, or agreement for a lease or sett or licence to work;

"mine", in the case of a mine occupied under a lease, includes the underground workings, and the engines, machinery, workshops, tramways, and other plant, buildings (other than dwellings), and works and surface of land occupied in connection with and for the purposes of the mine, and situate within the boundaries of the land comprised in the lease or leases under which the dues or dues and rent are payable or reserved.

Premises used for public purposes

Hereditaments occupied by or on behalf of Crown.

37.—(1) Where any hereditament is occupied by or on behalf of the Crown for public purposes—

(*a*) no gross value shall be determined or entered in the valuation list in respect of the hereditament; and

(*b*) if any contribution is made by the Crown in aid of rates in respect of the hereditament, there shall be entered in the valuation list as representing its rateable value the value upon which that contribution is computed; and, subject to subsection (2) of this section, the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purpose of ascertaining totals or the proceeds of any rate, but the entry shall not affect any question as to contributions to be made by the Crown in respect of rates.

(2) Where such a contribution as aforesaid is made for the year beginning with the date of the coming into force of a new

valuation list for the rating area in which the hereditament is situated (in this subsection referred to as " the first year of the new list ")— PART III

(*a*) if the contribution is subsequently revised before the end of the year next following the first year of the new list, the amount to be taken into account for the purpose of ascertaining the proceeds of any rate for the first year of the new list shall be the amount of the contribution as revised, notwithstanding that the revision is made after the end of the last-mentioned year;

(*b*) if, in the case of a contribution in respect of a hereditament which was occupied by or on behalf of the Crown for public purposes at the time when the new valuation list came into force, the contribution as originally made, or as subsequently revised as mentioned in paragraph (*a*) of this subsection, is computed on a value which differs from the value shown in the list when it came into force, then, subject to paragraphs (*c*) and (*d*) of this subsection, the value on which the contribution is so computed shall, for the purpose of ascertaining totals, be deemed to have been shown in the list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time;

(*c*) if, in a case falling within paragraph (*b*) of this subsection, the difference between the values mentioned in that paragraph is wholly attributable to a structural alteration or other event which has taken place since the time when the new list came into force, that paragraph shall not apply;

(*d*) if, by reason of one or more structural alterations or other events which have taken place since the new list came into force, the contribution as originally made, or as subsequently revised, is computed on two or more different values, then—

(i) any of those values which is referable to a period subsequent to such an alteration or event shall be disregarded for the purpose of ascertaining totals for the first year of the new list; and

(ii) the value referable to the period before the alteration or event (or the earliest of them, if more than one) shall for that purpose be deemed to have been shown in the new list, as representing the rateable value of the hereditament, as from the

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time when the list came into force, instead of the value actually shown in the list at that time,

but nothing in paragraph (*c*) or (*d*) of this subsection shall affect the ascertainment of totals for any year subsequent to the first year of the new list.

Contributions in aid of rates in respect of court buildings, police stations, etc.

38.—(1) Any authority to whom this section applies may make contributions in aid of rates in respect of any hereditament provided and maintained by the authority for purposes connected with the administration of justice, police purposes or other Crown purposes, not being a hereditament in respect of which rates are payable, and any expenses incurred under this section in relation to any hereditament shall be treated as expenses incurred in maintaining the hereditament.

(2) Where a contribution is made under this section in respect of a hereditament, the value upon which that contribution is computed shall be entered in the valuation list as representing the rateable value of the hereditament; and the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purposes of ascertaining totals or the proceeds of any rate for that rating area.

(3) The last foregoing subsection shall not be construed as requiring a gross value to be determined or entered in the valuation list in the case of a hereditament in respect of which a contribution is made under this section.

(4) The authorities to whom this section applies are the Receiver for the Metropolitan Police District, the councils of counties, the Greater London Council, the councils of London boroughs, boroughs with a separate commission of the peace or boroughs having a separate court of quarter sessions, the Common Council of the City of London, police authorities and probation committees, and references in this section to an authority to whom this section applies include references to two or more such authorities acting jointly and to joint committees of two or more such authorities.

Miscellaneous exemptions and reliefs

Relief for places of religious worship.

39.—(1) Subject to the provisions of this section, and without prejudice to any exemption from, or privilege in respect of, rates under any enactment other than this section, no hereditament to which this section applies shall, in the case of any rating area, be liable to be rated for any rate period.

(2) This section applies to the following hereditaments, that is to say—

(*a*) places of public religious worship which belong to the Church of England or to the Church in Wales (within the meaning of the Welsh Church Act 1914), or which

1914 c. 91.

are for the time being certified as required by law as places of religious worship; and

(*b*) any church hall, chapel hall or similar building used in connection with any such place of public religious worship, and so used for the purposes of the organisation responsible for the conduct of public religious worship in that place,

and also applies to any hereditament consisting of such a place of public religious worship as is mentioned in paragraph (*a*) of this subsection together with one or more church halls, chapel halls or other buildings such as are mentioned in paragraph (*b*) thereof.

(3) Where a hereditament to which this section applies, or any part of such a hereditament, is or has been let (whether by way of a tenancy or of a licence) for use otherwise than as a place of public religious worship, or, as the case may be, for use otherwise than as mentioned in subsection (2)(*b*) of this section—

(*a*) the hereditament shall not be exempted by virtue of subsection (1) of this section from being rated for any rate period if any payment in consideration of such a letting of the hereditament or part thereof accrued due in the last year before the beginning of that rate period; but

(*b*) no gross value for rating purposes shall be ascribed to the hereditament unless the average annual amount of the payments accruing due, as consideration for such lettings of the hereditament or parts thereof, exceeds the average annual amount of the expenses attributable to those lettings; and

(*c*) if such a gross value falls to be ascribed to the hereditament, by reason that the average annual amount of those payments exceeds the average annual amount of those expenses, the gross value shall be assessed by reference only to the amount of the excess.

Relief for charitable and other organisations.

40.—(1) If notice in writing is given to the rating authority that—

(*a*) any hereditament occupied by, or by trustees for, a charity and wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or

(*b*) any other hereditament, being a hereditament held upon trust for use as an almshouse,

is one falling within this subsection, then, subject to the provisions of this section, the amount of any rates chargeable in respect of the hereditament for any period during which the

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hereditament is one falling within either paragraph (*a*) or paragraph (*b*) of this subsection, being a period beginning not earlier than the rate period in which the notice is given, shall not exceed one-half of the amount which would be chargeable apart from the provisions of this subsection:

Provided that where a hereditament ceases to be one falling within the said paragraphs (*a*) and (*b*), a previous notice given for the purposes of this subsection shall not have effect as respects any subsequent period during which the hereditament falls within either of those paragraphs.

(2) No relief under the foregoing subsection shall be given in the case of a hereditament falling within paragraph (*a*) thereof for any period during which the hereditament is occupied by an institution specified in Schedule 8 to this Act.

(3) The Minister may by order amend the provisions of Schedule 8 to this Act by adding any institution which in his opinion ought to be classified with the institutions mentioned in that Schedule or omitting any institution or altering the description of any institution.

(4) An order under subsection (3) of this section may be made so as to have effect from any date not earlier than the beginning of the rate period in which it is made, and shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(5) Without prejudice to the powers conferred by section 53 of this Act, a rating authority shall have power to reduce or remit the payment of rates chargeable in respect of—

(*a*) any hereditament falling within subsection (1)(*a*) or (*b*) of this section;

(*b*) any other hereditament which is occupied for the purposes of one or more institutions or other organisations which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;

(*c*) any other hereditament which is occupied for the purposes of a club, society or other organisation not established or conducted for profit and is wholly or mainly used for purposes of recreation,

for any such period as is mentioned in subsection (6) of this section:

Provided that any such reduction or remission shall cease to have effect on a change in the occupation of the hereditament in respect of which it was granted.

(6) Any reduction or remission of rates determined under subsection (5) of this section may at the discretion of the rating authority be granted—

(*a*) for the year in which, or the year next following that in which, the determination to grant it is made; or

(*b*) for a specified term of years, not exceeding five, beginning not earlier than the year in which the determination was made nor more than twenty-four months after the date of the determination; or

(*c*) for an indefinite period beginning not earlier than the last-mentioned year subject, however, to the exercise by the rating authority of their powers under subsection (7) of this section.

(7) Where any such reduction or remission is granted for an indefinite period the rating authority may, by not less than twelve months' notice in writing given to the occupiers of the hereditament, terminate or modify the reduction or remission as from the end of a year specified in the notice.

(8) The foregoing provisions of this section shall not apply to any hereditament to which section 39 of this Act applies or to any hereditament occupied (otherwise than as trustee) by any authority having, within the meaning of the Local Loans Act 1875, power to levy a rate.

1875 c. 83.

(9) In this section "charity" means an institution or other organisation established for charitable purposes only, and "organisation" includes any persons administering a trust; and a hereditament an interest in which belongs to a charity or any ecclesiastical corporation and in which (in right of that interest)—

(*a*) the persons from time to time holding any full-time office as clergyman or minister of any religious denomination, or

(*b*) any particular person holding such an office,

have or has a residence from which to perform the duties of the office, or in which (in right of the said interest) accommodation is being held available to provide such a residence for such a person, shall be treated for the purposes of this section as occupied by a charity and wholly or mainly used for charitable purposes, whether or not it would be so treated apart from this provision.

(10) The Minister may, on the application of any rating authority appearing to him to be concerned, by order repeal or amend any local enactment which confers an exemption from or abatement of, or a power to reduce or remit a payment

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of, rates in respect of any particular hereditament or of hereditaments of any class if it appears to him that a right to relief arises in respect of that hereditament or hereditaments of that class under subsection (1), or that a reduction or remission may be granted in respect thereof under subsection (5), of this section, and may by that order make such other amendments of any other local enactments as appear to him to be necessary in consequence of the repeal or amendment and such transitional provision as appears to him to be necessary or expedient in connection with the matter; and in this subsection, the expression "local enactment" means a provision of any local and personal Act or private Act or of any order or other instrument in the nature of any such Act.

Exemption for certain property of Trinity House. 1894 c. 60.

41. The following property belonging to, or occupied by, the Trinity House (but, notwithstanding anything in section 731 of the Merchant Shipping Act 1894, no other property so belonging or occupied) shall be exempt from rates, that is to say, lighthouses, buoys and beacons, and any property within the same curtilage as, and occupied for the purposes of, a lighthouse.

Exemption of sewers etc. 1936 c. 49.

42. No sewer, as defined by section 343 of the Public Health Act 1936, and no manhole, ventilating shaft, pumping station, pump or other accessory belonging to such a sewer, shall be liable to be rated or be included in any valuation list or in any rate.

Exemption of property of drainage authorities. 1930 c. 44.

43.—(1) The following premises, namely—

(*a*) any land which is occupied by a river authority or other drainage authority and forms part of a main river for the purposes of Part II of the Land Drainage Act 1930 or of a watercourse maintained by the authority; and

(*b*) any structure or appliance maintained by a drainage authority, being a structure or appliance for controlling or regulating the flow of water in, into or out of a watercourse which forms part of a main river for the purposes of the said Part II or is maintained by the authority,

shall not be liable to be rated or be included in any valuation list or in any rate:

Provided that nothing in this subsection shall confer any exemption in respect of any right of fishing or shooting which under section 29 of this Act (apart from this subsection) constitutes a separate hereditament for rating purposes.

(2) In this section, the expressions "drainage authority" and "watercourse" have the same meanings respectively as in the Land Drainage Act 1930.

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Exemption of parks, etc.

44.—(1) A park which has been provided by, or is under the management of, a local authority and is for the time being available for free and unrestricted use by members of the public shall, while so available, be treated for rating purposes as if it had been dedicated in perpetuity for such use.

(2) In this section—

(*a*) references to a park include references to a recreation or pleasure ground, a public walk, an open space within the meaning of the Open Spaces Act 1906, and a playing field provided under the Physical Training and Recreation Act 1937; 1906 c. 25. 1937 c. 46.

(*b*) the expression "local authority" means the council of a county, county borough, London borough, county district or borough included in a rural district, a parish council or parish meeting, the Greater London Council, the Common Council of the City of London or the Council of the Isles of Scilly, or any two or more of them acting in combination.

Relief in respect of facilities for disabled persons.

45. In ascertaining for the purposes of section 19 of this Act the gross value of a hereditament, no account shall be taken—

(*a*) of any structure belonging to the Minister of Health and supplied by that Minister or, before 31st August 1953, by the Minister of Pensions for the accommodation of an invalid chair or of any other vehicle (whether mechanically propelled or not) constructed or adapted for use by invalids or disabled persons; or

(*b*) of any structure belonging to a local health authority or to a voluntary organisation formed for any of the purposes mentioned in section 28(1) of the National Health Service Act 1946 (which relates to the prevention of, and to the care and after-care of persons suffering from, illness) and supplied for the use of any person in pursuance of arrangements made under the said section 28(1); or 1946 c. 81.

(*c*) of any structure belonging to a local authority within the meaning of section 29 of the National Assistance Act 1948 (which relates to welfare arrangements for blind, deaf, dumb and other handicapped persons) or to such a voluntary organisation as is mentioned in section 30 of that Act and supplied for the use of any person in pursuance of arrangements made under the said section 29; or 1948 c. 29.

(*d*) of any structure which is of a kind similar to structures such as are referred to in paragraph (*a*), (*b*) or (*c*) of this section but does not fall within that paragraph by reason that it is owned or has been supplied otherwise than as mentioned in that paragraph.

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Relief for air-raid protection works.

46.—(1) In ascertaining the value for rating purposes of any hereditament, no regard shall be had—

(*a*) to any room or other part of the hereditament which has been added at any time after the hereditament was first assessed, or was included in the hereditament before it was first assessed, solely for the purpose of affording protection in the event of hostile attack from the air, and which is not occupied or used for any other purpose;

(*b*) to any structural alterations or improvements to the hereditament (not being the addition of any such room or other part as aforesaid) made, at any time after the hereditament was first assessed, solely for the purpose of affording such protection as aforesaid;

(*c*) to any increase in the rent of the hereditament which is attributable to the provision for persons living or working in the hereditament of protection, otherwise than by warlike means or by any article of apparel, from hostile attack from the air;

and, in relation to a hereditament forming part of a building, paragraph (*b*) of this subsection shall have effect as if any structural alterations or improvements made in the building or on land appurtenant to the building for the purpose of providing such protection as is mentioned in paragraph (*c*) of this subsection were structural alterations or improvements to the hereditament.

(2) No person shall, in respect of any period, be liable to pay rates in respect of a hereditament which is intended to be occupied or used solely for the purpose of affording protection in the event of hostile attack from the air and which is not occupied or used for any other purpose, or be deemed to be in occupation thereof for rating purposes, and notwithstanding anything in this Act no such hereditament shall be included in any rate made in respect of any period.

Temporary relief for certain hereditaments previously exempt.
1843 c. 36.
1944 c. 31.
1894 c. 60.
1961 c. 45.

47. Where an exemption from liability for rates in respect of a hereditament subsisted immediately before 1st April 1963 by virtue of the Scientific Societies Act 1843, section 64 of the Education Act 1944, or section 731 of the Merchant Shipping Act 1894, and would at all times since that date have continued to subsist but for the repeal of the said Act of 1843 or the said section 64 or but for section 12(3) of the Rating and Valuation Act 1961 or section 41 of this Act, as the case may be, then as respects any period during the year 1967-68 as respects which that exemption would have so continued to subsist the amount of rates payable in respect of the hereditament shall, without prejudice to any reduction or remission under

section 40(5) of this Act, be four-fifths of the amount which would be payable apart from the provisions of this section and the said section 40(5). PART III

Special reliefs in respect of dwellings

Reduction of rates on dwellings by reference to domestic element of rate support grants.

48.—(1) Every rating authority shall reduce the amount which, apart from this subsection, would be the amount of the rate levied by the authority for any year on any dwelling-house or mixed hereditament in their area by the following amount in the pound, that is to say—

(*a*) in the case of a dwelling-house, the amount prescribed for that year in pursuance of paragraph 1 of Part III of Schedule 1 to the Local Government Act 1966; and 1966 c. 42.

(*b*) in the case of a mixed hereditament, one-half (disregarding any halfpenny) of the amount so prescribed.

(2) Where the period for which a rate is made is less than a year, the amount in the pound of the reduction to be made under subsection (1) of this section shall be such as the rating authority may determine; but the authority shall so exercise their power under this subsection as to secure that the aggregate of the amounts determined in pursuance of this subsection for any year in respect of dwelling-houses and mixed hereditaments respectively is equal to the amount mentioned in paragraph (*a*) or, as the case may be, paragraph (*b*) of subsection (1) of this section.

(3) Where a hereditament is a dwelling-house or a mixed hereditament during part only of a rate period, the reduction to be made in pursuance of the foregoing provisions of this section shall be made for that part of the period only.

(4) The Minister may by regulations provide that the foregoing provisions of this section and Part III of Schedule 1 to the said Act of 1966 shall have effect in their application to the City of London subject to such modifications as the Minister considers appropriate for securing that reductions under those provisions are apportioned between the general rate and the poor rate, for securing that payments in respect of the domestic element of rate support grants are treated as the proceeds of those rates in such proportions as may be determined in pursuance of the regulations, and for making such supplementary provision in relation to the City as the Minister considers expedient.

(5) In this section, the expression "mixed hereditament" means a hereditament which is not a dwelling-house but in the case of which it appears to the rating authority or is determined in pursuance of subsection (6) of this section that the proportion

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of the rateable value of the hereditament attributable to the part of the hereditament used for the purposes of a private dwelling or private dwellings is greater than the proportion thereof attributable to the part used for other purposes (any part of the hereditament used for the letting of rooms singly for residential purposes, whether by way of a tenancy or licence and either with or without board or other services or facilities, or used as sites for movable dwellings within the meaning of section 269 of the Public Health Act 1936 being treated as used for purposes other than those of a private dwelling or private dwellings).

1936 c. 49.

(6) The Minister may by regulations provide for the determination as respects any hereditament of any question as to the proportions mentioned in subsection (5) of this section in any case where the occupier or person treated for the purposes of the regulations as the occupier of the hereditament is dissatisfied by the refusal of the rating authority to treat the hereditament as a mixed hereditament for the purposes of this section, or the occupier, the person aforesaid or the rating authority consider that by reason of a change of circumstances a previous determination made in respect of the hereditament by virtue of this subsection should cease to have effect; and without prejudice to the generality of the power to make regulations conferred by the foregoing provisions of this subsection, the regulations may include provision—

(*a*) applying for the purposes of a determination any of the provisions of Part V of this Act, with such modifications, if any, as may be specified by the regulations;

(*b*) for a determination to have effect with respect to such period, whether or not beginning before the time when an application for the determination was made, as may be provided by or under the regulations.

Right to rebate in respect of rates on dwelling.

1966 c. 20.

49.—(1) Any person to whom this section applies who makes application therefor in accordance with the provisions of this section shall, subject to subsections (2) and (7) of this section and to section 16(2) of the Ministry of Social Security Act 1966, be entitled in respect of any period of six months beginning with 1st April or 1st October in any year (hereafter in this Act referred to as a " rebate period ") to a rate rebate of such amount, if any, as represents—

(*a*) two-thirds of the amount by which the applicant's reckonable rates determined in accordance with Part I of Schedule 9 to this Act exceeds £3 15s., less

(*b*) five shillings for every complete pound by which the applicant's reckonable income determined in accordance with Part II of that Schedule exceeds the appropriate limit so determined.

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(2) The amount which under subsection (1) of this section would otherwise fall to be afforded by way of rebate shall be reduced—

(*a*) if—

(i) the applicant did not become entitled to make the rebate application until after the beginning of the rebate period to which it relates; and

(ii) the application is made more than one month after the date on which he became entitled to make it,

by a sum bearing the same proportion to that amount as the period between that date and the making of the application bears to the period between that date and the end of the rebate period;

(*b*) if in any other case the application is made more than one month after the beginning of the rebate period to which it relates, by a sum bearing the same proportion to that amount as the part of that rebate period falling before the date of the making of the application bears to the whole of that rebate period:

Provided that the rating authority may in any particular case determine that the amount aforesaid shall not be reduced under this subsection, or shall be reduced by a lesser sum than that provided for by this subsection, if they are satisfied that it is reasonable and proper so to do having regard to the reason for the application being made after the expiration of the month referred to in paragraph (*a*)(ii) or, as the case may be, paragraph (*b*) of this subsection, and to any difference between the amount aforesaid and what that amount would have been if the application had been made immediately before the expiration of that month.

(3) This section applies to the following persons, namely—

(*a*) a person who is the occupier of, and resides or is usually resident in, a hereditament which is a dwelling-house;

(*b*) a person who is the occupier of, and resides or is usually resident in, a hereditament which, though not a dwelling-house, is within the meaning of section 115(3) of this Act used mainly for the purposes of a private dwelling or private dwellings;

(*c*) a person who, not being the occupier of such a hereditament as is mentioned in paragraph (*a*) or (*b*) of this subsection, is the tenant of, and resides or is usually resident in, a part of any such hereditament in respect of which he makes payments to the occupier by way of rent.

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(4) A rebate application shall be made in writing to the rating authority not earlier than two months before the beginning, and not later than the end, of the rebate period to which it relates; and the Minister may by regulations require any such application to contain such particulars as may be prescribed by the regulations.

(5) Subject to subsection (7) of this section, it shall be the duty of the rating authority to consider any application made to them under this section and, if satisfied that the application has been duly made by a person qualified to make it, the authority shall grant the rebate, if any, to which the applicant is entitled under this section; and any rebate granted shall be afforded in accordance with Part III of Schedule 9 to this Act.

(6) Where the rating authority have granted any person a rebate in respect of the rebate period beginning with 1st April in any year and have no reason to believe that there has been, or is likely by 1st August in that year to be, any material change in that person's circumstances which is relevant to the calculation of any rebate in respect of the next succeeding rebate period, they may not later than 31st July in that year notify that person in writing that, unless a rebate application in respect of the rebate period beginning with 1st October in that year is received by them from that person before that date, they propose to grant him a rebate in respect of that rebate period calculated on the assumption that there has been no change in his relevant circumstances; and if no such application is so received before 1st October, the authority may grant the rebate accordingly and that person shall not be entitled to make a rebate application in respect of that rebate period on or after that date.

(7) Where two or more persons are joint occupiers of a hereditament such as is mentioned in paragraph (*a*) or (*b*), or joint tenants of such a part thereof as is mentioned in paragraph (*c*), of subsection (3) of this section, then for the purposes of rebates under this section each of those persons shall be treated separately as if he were the sole occupier of the hereditament or, as the case may be, sole tenant of that part thereof, except that where a husband and wife are such joint occupiers or tenants a rebate may be granted to either but not to both of them.

(8) Any person who, with intent to obtain a rebate under this section—

(*a*) furnishes any information which he knows to be false in a material particular; or

(*b*) withholds any material information,

shall be liable on summary conviction to a fine not exceeding fifty pounds, or to imprisonment for a term not exceeding three months, or to both.

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(9) Without prejudice to any other right to recover the amount of any relief by way of rebate under this section which has been wrongly afforded, where any person convicted of an offence under subsection (8) of this section has as a result of that offence been afforded such relief to which he was not entitled, the amount of that relief may be recovered by the rating authority summarily as a civil debt; and proceedings for that purpose may, notwithstanding anything to the contrary in any Act, be brought at any time within twelve months from the time when that relief was afforded or, where the proceedings are for the recovery of a consecutive series of amounts by way of such relief, within twelve months from the date on which the last amount of the series was afforded.

(10) Subject to section 10(1) of the Rating Act 1966, the amount of any rebates granted under this section in respect of any year shall be treated as loss on collection for that year within the meaning of the Rate-product Rules 1959 or the Rate-product (County Boroughs) Rules 1959, as the case may require. 1966 c. 9. S.I. 1959/258. S.I. 1959/259.

(11) This section shall not apply to the Temples.

Right to pay rates on dwelling by instalments.

50.—(1) Without prejudice to section 3(4) of this Act or any other power of a rating authority to make provision for the payment of rates by instalments, any person who (not being a tenant or licensee of the rating authority who pays his rates as part of his rent) is the occupier of, and resides or is usually resident in, a hereditament which—

(*a*) either is a dwelling-house or, though not a dwelling-house, is within the meaning of section 115(3) of this Act used mainly for the purposes of a private dwelling or private dwellings; and

(*b*) is not the subject of arrangements made by virtue of section 55 or 56 of this Act or any local Act whereby the payment of rates thereon is made by or through the owner,

may by notice in writing to the rating authority given in accordance with paragraph 1 of Schedule 10 to this Act elect to pay any rates in respect of that hereditament by instalments in accordance with the said Schedule 10; and, as from the date which under the said paragraph 1 is the effective date of that notice until in pursuance of section 51(2) of this Act or of paragraph 6 of the said Schedule 10 that notice ceases to be in force, any rates in respect of the rate period in which that date falls or any subsequent rate period which are charged on that person in respect of that hereditament shall be payable by instalments accordingly.

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(2) Where in the case of any hereditament such as is mentioned in subsection (1) of this section—

(*a*) the persons who reside or are usually resident therein consist wholly or mainly of persons who are beneficiaries of a charity (that is to say, of any body of persons or trust which appears to the Minister to be established wholly or mainly for charitable purposes); and

(*b*) the rates thereon are paid by that charity either as occupier of the hereditament or in pursuance of arrangements made between the charity and the persons who reside or are usually resident in the hereditament,

the Minister may direct that that hereditament shall be treated for the purposes of the said subsection (1) as if the charity were both the occupier of, and residing in, that hereditament.

(3) Without prejudice to paragraph (*b*)(ii) of the proviso to section 54(1) of this Act, no allowance by way of discount shall be made by virtue of any provision for like purposes to those of the said section 54(1) contained in any local Act on any amount payable by way of an instalment under this section.

(4) This section shall not extend to the Temples.

Discount in respect of rates on dwelling-house.

51.—(1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount of such amount not exceeding two-and-a-half per cent. as may be specified in the resolution shall be granted to any person entitled to give a notice under section 50(1) of this Act in respect of a hereditament which is a dwelling-house, whether or not he has in fact given such a notice, who pays the net amount due by way of rates on that hereditament either—

(*a*) otherwise than by instalments; or

(*b*) by instalments required in pursuance of section 3(4) of this Act,

before such date or respective dates as the rating authority may specify.

(2) If an allowance under this section is made in respect of a hereditament in respect of which a notice under the said section 50(1) is for the time being in force, that notice shall thereupon cease to be in force and rates on that hereditament shall cease to be payable in accordance with Schedule 10 to this Act, without prejudice, however, to the right to give a fresh notice under the said section 50(1) in accordance with paragraph 1(*a*) of that Schedule.

(3) The rating authority may at any time revoke or vary a resolution under this section.

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(4) While any resolution under this section is in force, a statement of the effect thereof shall be included in or sent with every demand note on which rates are levied in respect of any hereditament which is a dwelling-house.

(5) Subject to paragraph (*a*) of the proviso to section 54(1) of this Act and to subsection (6) of this section, nothing in this section shall prejudice the powers with respect to allowances by way of discount conferred by section 54 of this Act or any provision for like purposes contained in any local Act.

(6) A person who is for the time being entitled to an allowance under this section in respect of any hereditament shall not be entitled to an allowance in respect of that hereditament under any such provision of a local Act as is mentioned in subsection (5) of this section.

(7) This section shall not apply to the Temples.

Temporary power to reduce rateable value of dwelling-houses, etc.

52.—(1) For the purposes of the valuation lists in force at the commencement of this Act, the Minister may by order provide that the provisions of Schedule 11 to this Act shall have effect.

(2) An order under this section shall not have effect unless approved by a resolution of each House of Parliament.

General remissions, reductions and allowances

Reduction or remission of rate.

53. A rating authority shall have power to reduce or remit the payment of any rate on account of the poverty of any person liable to pay it.

Uniform discount in respect of rates on all hereditaments.

54.—(1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount not exceeding two and a half per cent. shall be made on the amount due in respect of any rate from every person who pays the net amount due before such date as the rating authority may specify:

Provided that—

(*a*) a person shall not be entitled to the allowance in respect of any hereditament in respect of which he is for the time being entitled to an allowance under section 51 of this Act; and

(*b*) the allowance shall not be made—

(i) where the person paying the rate is an owner who is entitled to any of the allowances for which provision is made by section 55 or 56 of this Act; or

(ii) on any amount payable by way of an instalment under section 50 of this Act; and

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(*c*) the allowance shall be made at the same rate to all persons entitled to it.

(2) The rating authority may at any time revoke or vary a resolution under this section.

(3) While any resolution under this section is in force, there shall be included in every demand note on which the general rate is levied a statement of the effect of the resolution.

(4) This section shall not apply to the City of London.

PART IV

BEARING OF RATES BY PERSONS OTHER THAN OCCUPIER

Rating of owners instead of occupiers.

55.—(1) Any rating authority may by resolution direct that, in the case of all hereditaments in their area which belong to a class to be defined in the resolution by reference to rateable value and also, if rent is paid and the rating authority so decide, by reference to the interval at which rent from time to time becomes payable or is collected, the owners thereof shall be rated instead of the occupiers:

Provided that the class shall not be so defined as to include any hereditaments the rateable value of which exceeds fifty-six pounds or such other limit as may for the time being be fixed by an order under subsection (5) of this section.

(2) Where a rating authority give any such direction as aforesaid, the owners of any hereditaments in that authority's rating area to which the direction applies shall, in the case of any rate made while the resolution is in force, be rated accordingly, and the rating authority shall make to any owner who being so rated pays the amount due from him in respect of the rate before the expiration of half the period in respect of which the rate was made (or, if the rate is payable by instalments, half the period in which the instalment is payable), or before such later date or dates as may be specified in the resolution, an allowance equal to ten per cent. of the amount payable.

(3) A resolution of the rating authority rescinding a previous resolution under subsection (1) of this section shall take effect only on the expiration of a rate period.

(4) Any owner who under subsection (2) of this section pays any rate which, as between the owner and the occupier, the occupier is liable to pay shall be entitled to be reimbursed by the occupier the amount so paid.

(5) The Minister may by order substitute a different limit for that specified in the proviso to subsection (1) of this section; but

any such order shall not affect any person's liability for rates for any period before the coming into force of the first new valuation list to come into force after the date of the order. PART IV

(6) Any order under subsection (5) of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(7) In the application of this section to the Temples, for any reference to a resolution of the rating authority there shall be substituted a reference to an order of the rating authority.

Payment or collection of rates by owners by agreement.

56.—(1) The owner of any hereditament the rent of which becomes payable or is collected at intervals shorter than quarterly may by agreement in writing with the rating authority undertake either—

(*a*) that he will pay the rates chargeable in respect of the hereditament whether it is occupied or not; or

(*b*) that he will so long as the hereditament is occupied pay the rates chargeable in respect of it; or

(*c*) that he will on behalf of the authority collect the rates due from the occupier of the hereditament;

and the authority may agree, where the owner so undertakes and pays over to the authority on or before the date or dates specified in the agreement the amounts payable by him thereunder, to make him an allowance not exceeding in the case of an undertaking under paragraph (*a*) of this subsection ten per cent., in the case of an undertaking under paragraph (*b*) thereof seven and a half per cent., or in the case of an undertaking under paragraph (*c*) thereof five per cent.

(2) An allowance made under subsection (1) of this section in respect of any hereditament to an owner who is rated under section 55 of this Act shall be in substitution for any allowance to which he might otherwise have been entitled in respect of that hereditament under the said section 55.

(3) An agreement entered into under this section shall continue in force until determined by notice given either by the rating authority to the owner or by the owner to the rating authority, and in the event of a change in the ownership of any hereditament while the agreement is in force shall continue to be binding upon the new owner as if it had been made by him.

(4) A notice for the purposes of subsection (3) of this section shall take effect only on the expiration of a rate period and shall be given before the commencement of that period.

(5) In the case of an undertaking by an owner under subsection (1)(*c*) of this section, the amount due from the owner shall be taken to be an amount which bears to the total amount

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of the rates due the same proportion as the aggregate amount actually collected by him in respect of rent and rates bears to the aggregate amount due in respect thereof.

(6) In the case of an undertaking by an owner under subsection (1)(*c*) of this section, unless the undertaking expressly so provides—

(*a*) the expression "rates due" in the provisions of this section relating to such an undertaking shall not include rates accruing due before the date on which the undertaking comes into operation; and

(*b*) account shall not be taken for the purposes of subsection (5) of this section of rent which accrues due before that date.

1848 c. clxiii.

(7) Section 177 of the City of London Sewers Act 1848 shall not apply to any hereditament in the City of London so long as an undertaking in respect of that hereditament is in force under subsection (1)(*a*) of this section.

Provisions supplementary to ss. 55 and 56.

57.—(1) Where in the case of any hereditament the owner is rated in respect thereof in pursuance of section 55 of this Act, or has undertaken in pursuance of section 56 of this Act to pay or collect the rates charged in respect thereof, the amount due from him in respect of those rates shall be recoverable by the rating authority from him, or, where the rates are collected by an agent of his, either from him or from that agent, in like manner and subject to the like conditions as rates payable by the occupier of a hereditament (not being an occupier by whom a notice under section 50(1) of this Act has been given and is for the time being in force) are recoverable from the occupier.

(2) Every owner who is rated under the said section 55 instead of the occupier, or who enters into an agreement with the rating authority under the said section 56, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated in relation to any right of appeal against a rate under section 7 of this Act as standing in the same position as the occupier.

(3) Every owner who is rated under the said section 55 instead of the occupier or who enters into an agreement with a rating authority under the said section 56 shall from time to time on demand deliver to the rating authority—

(*a*) a list of the occupiers of the hereditaments in respect of which he is so rated or has so agreed; and

(*b*) such particulars with respect to the periods for which any of those hereditaments have been unoccupied and with respect to the amount which he has failed to collect from the occupiers as the authority may require

for the purpose of enabling them to determine what amount is properly due from the owner under the said section 55 or 56;

and if any such owner refuses or neglects to comply with the provisions of this subsection, or knowingly delivers to any authority particulars which are untrue in any material respect, he shall in respect of each offence be liable on summary conviction to a fine not exceeding five pounds and, in the case of refusal or neglect to deliver particulars, to a further penalty not exceeding one pound for each day during which the offence continues after conviction therefor.

(4) Subject to subsection (5) of this section, the foregoing provisions of this Part of this Act shall have effect in substitution for any provisions contained in any local Act with respect to the rating of owners instead of occupiers.

(5) Where in the case of any rating area a resolution of the rating authority made under Schedule 2 to the Rating and Valuation Act 1928 was in force immediately before the date of commencement of this Act whereby any provisions contained in any local Act with respect to the rating of owners instead of occupiers applied to any rates made by the authority, then, until that resolution is rescinded— 1928 c. 8.

(*a*) those provisions shall continue so to apply and, if and so far as they may have been repealed by, or by any order made under, the Rating and Valuation Act 1925, shall have effect as if re-enacted in this Act; and 1925 c. 90.

(*b*) all resolutions, agreements and notices in force under those provisions immediately before the said date shall continue to have effect until they are rescinded or modified.

Deduction of rates from rent by lessees for short terms.

58. Where a hereditament is let to the occupier for a term not exceeding three months—

(*a*) the occupier shall be entitled to deduct any amount paid by him in respect of rates upon that hereditament from the rent due or accruing due to the owner, and every such payment shall be a valid discharge of the rent to the extent of the rates so paid;

(*b*) the occupier shall not be compelled to pay to the rating authority at any one time or within any four weeks a greater amount by way of rates than would be due for one quarter of the year.

Deduction from rent of rates omitted to be paid by owner.

59. Where an owner who has undertaken, whether by agreement with the occupier or with the rating authority, to pay rates, or has otherwise become liable to pay rates, omits or neglects to pay any rate, the occupier may pay that rate and

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deduct the amount of the payment from the rent due or accruing due to the owner, and the receipt for the rate shall be a valid discharge of the rent to the extent of the rate so paid.

Owner's liability for rates where occupier entitled to diplomatic immunity.

60.—(1) Without prejudice to the operation of any other provision of this Act, where—

(*a*) any hereditament in a rating area in Greater London is occupied upon terms which provide that the owner shall pay the rate charged on that hereditament; and

(*b*) the occupier of the hereditament would in any proceedings against him by the rating authority to enforce payment of the rate be entitled to claim diplomatic immunity,

the owner shall be liable to pay to the rating authority an amount equal to so much of any payment in respect of rent received by him from the occupier as represents the proportion of rate included in that payment, and that amount may be recovered from the owner in the same manner and subject to the same conditions as rates recovered from the occupiers of rated hereditaments.

(2) In this section—

(*a*) the expression " diplomatic immunity " means immunity from suit and legal process which is accorded by law to an envoy or other public minister of a foreign sovereign power accredited to Her Majesty, or to the family or official or domestic staff of such an envoy or minister or to the families of any such staff, and includes any like immunities and any exemption or relief from rates which is conferred on any person or organisation by or under the Diplomatic Privileges Act 1964;

1964 c. 81.

(*b*) the expression " owner " in relation to a hereditament includes any person who receives any rent of the hereditament whether on his own account or as agent or trustee for another person.

Recovery of rates from tenants and lodgers.

61.—(1) Where the rates due from the person rated for any hereditament are in arrear, it shall be lawful for the rating authority to serve upon any person paying rent in respect of that hereditament, or any part thereof, to the person from whom the arrears are due a notice stating the amount of those arrears of rates and requiring all future payments of rent (whether already accrued due or not) by the person paying the rent to be made direct to the rating authority until those arrears shall have been duly paid; and that notice shall, subject to subsection (2) of this section, operate to transfer to the rating authority the right to recover, receive and give a discharge for that rent.

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(2) The right of the rating authority to recover, receive and give a discharge for any rent by virtue of subsection (1) of this section shall be postponed to any right in respect of that rent which may at any time be vested in a superior landlord by virtue of a notice under section 6 of the Law of Distress Amendment Act 1908. 1908 c. 53.

(3) In this section, the expression " rent " includes a payment made by a lodger.

Recovery of rates unpaid by owner.

62. Notwithstanding that the owner of a hereditament has become liable for payment of the rates assessed thereon, the goods and chattels of the occupier shall be liable to be distrained and sold under Part VI of this Act for payment of such rates as may accrue during his occupation of the hereditament at any time while those rates remain unpaid by the owner, except that—

(*a*) no such distress shall be levied unless the rate has been demanded in writing by the rating authority from the occupier and the occupier has failed to pay it within fourteen days of the service of that demand;

(*b*) no greater sum shall be raised by the distress than shall at the time of making the distress be actually due from the occupier for rent of the premises on which the distress is made;

(*c*) the occupier shall be entitled to deduct the amount of rates for which the distress is made, and the expenses of the distress, from the rent due or accruing due to the owner, and every such payment shall be a valid discharge of the rent to the extent of the rates and expenses paid.

Deduction from rent, etc. of rates by certain tenants of mines.

63. Any lessee, licensee, or grantee of a mine rateable by virtue of section 16(*d*) of this Act whose lease, licence or grant was granted or made before 6th April 1875 may, unless before that date he had specifically contracted to pay any rates in respect of the mine in the event of the abolition of his exemption from being so rated, deduct from any rent, royalty, or dues payable by him during the continuance of his lease, licence or grant, or before the arrival of the period at which the amount of the rent, royalty or dues is liable to revision or readjustment, whichever is the less of the following, that is to say—

(*a*) one half of any rates paid by him in respect of the mine; or

(*b*) one half of what those rates would have been if calculated upon the rent, royalty or dues so payable by him.

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Deduction from rent of rate in respect of land used as plantation, etc.

64. Where the rateable value of any land is increased by reason of its being estimated in accordance with section 27(2) or (4) of this Act, the occupier of that land under any lease or agreement made before 6th April 1875 may, during the continuance of the lease or agreement, deduct from his rent any amount paid by him by way of rates in respect of that increase; and the valuation officer, on the application of the occupier, shall certify in the valuation list or otherwise the fact and amount of that increase.

Deduction from rent in respect of rate for rights of sporting.

65. In a case to which section 29(1) of this Act applies, if the rateable value of any land is increased by reason of its being estimated in accordance with the said section 29(1), but not otherwise, the occupier of the land may, unless he has specifically contracted to pay the rates in the event of such an increase, deduct from his rent such portion of any rate as is paid by him in respect of the increase; and the valuation officer, on the application of the occupier, shall certify in the valuation list or otherwise the fact and amount of the increase.

General provision as to deduction of rates from rent etc.

66. Where any person is authorised by section 63, 64 or 65 of this Act to deduct any rate or sum in respect of a rate from any rent, royalty, or dues payable by him, then—

(*a*) any payment so authorised to be deducted shall be a good discharge for such amount of rent, royalty or dues as is equal to the amount of the payment, and shall be allowed accordingly;

(*b*) any payment so authorised to be deducted may be recovered as an ordinary debt from the person to whom rent, royalty, or dues may be payable;

(*c*) the person receiving the rent, royalty or dues shall have the same right of appeal and objection with reference to the rate and to the valuation of the hereditament in respect of which the rate is payable as he would have if he were the occupier of that hereditament.

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VALUATION LISTS

Maintenance of, and preparation of new, valuation lists

The valuation list.

67.—(1) For the purposes of rates, there shall be maintained for each rating area a valuation list prepared, and from time to time caused to be altered, in accordance with the provisions of this Part of this Act by the valuation officer.

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(2) Subject to the provisions of this Act, there shall be inserted in the valuation list such particulars as may be prescribed—

(*a*) with respect to every hereditament in the rating area and the value thereof; and

(*b*) with respect to totals of values—

(i) in respect of the whole rating area; and

(ii) in respect of any rating district forming part only of that area which is liable to be charged separately in respect of any expenses; and

(iii) except in Greater London, in respect of any other part of that area which is so liable.

(3) In any case where a payment in respect of a deficiency in the assessments for a rate falls to be made by any person under section 133 of the Lands Clauses Consolidation Act 1845 or section 27 of the Compulsory Purchase Act 1965, there shall be included among the particulars inserted in the valuation list the assessment on which that payment is based, and any such payment shall be taken into account for the purpose of ascertaining the proceeds of any rate. 1845 c. 18. 1965 c. 56.

(4) Where a rating area comprises more than one rating district, the particulars aforesaid with respect to each respectively of those districts shall be set out in a separate division of the valuation list.

(5) Subject to any alteration duly made under this Act, every valuation list (including every list in force immediately before the commencement of this Act) shall remain in force until it is superseded by a new valuation list.

(6) Subject to subsection (7) of this section, the valuation list in accordance with which, under section 2(4)(*b*) of this Act, any rate falls or fell to be made, as in force (or about to come into force) at the date of the making of the rate, shall be conclusive evidence for the purposes of the levying of that rate of the values of the several hereditaments included in the list.

(7) As respects any period during which, under this Act, an alteration of the valuation list referred to in subsection (6) of this section is for the time being to be treated as having had effect, the reference in the said subsection (6) to that list shall be construed as a reference to that list as so altered.

New valuation lists.

68.—(1) In the case of each rating area, new valuation lists shall be prepared and made by the valuation officer so as to come into force on 1st April in 1973 and each fifth year thereafter.

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(2) The valuation officer by whom a new valuation list is prepared shall, not later than the end of the month of December preceding the date on which the list is to come into force (or if in any particular case the Minister, either before or after the end of that month, allows an extended period, then not later than the end of that period) sign the list and transmit it, together with a copy thereof, to the rating authority, who shall deposit the list at the offices of the authority.

(3) Where, after the valuation officer has transmitted the list to the rating authority, but before the date on which the list is to come into force, it appears to him that, by reason of a material change of circumstances which has occurred since the time of valuation, the list needs to be altered in any respect, he shall cause the list to be altered accordingly before that date.

(4) In subsection (3) of this section, the expression " material change of circumstances " means a change of circumstances which consists of—

(*a*) the coming into occupation of a newly erected or newly constructed hereditament or of a hereditament which has been out of occupation on account of structural alterations ; or

(*b*) a change in the value of a hereditament caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause ; or

(*c*) the happening of any event whereby a hereditament or part of a hereditament becomes, or ceases to be, not liable to be rated ; or

(*d*) a change in the extent to which any railway or canal premises within the meaning of section 32 of this Act are occupied for non-rateable purposes within the meaning of that section ; or

(*e*) property previously rated as a single hereditament becoming liable to be rated in parts ; or

(*f*) property previously rated in parts becoming liable to be rated as a single hereditament ; or

(*g*) a hereditament becoming or ceasing to be—

(i) a dwelling-house ; or

(ii) a private garage or private storage premises within the meaning of Schedule 11 to this Act ; or

(*h*) a hereditament being, in accordance with Schedule 13 to this Act, used to a greater or lesser extent for the purposes of a private dwelling or private dwellings,

and the expression " the time of valuation ", in relation to a change of circumstances, means the time by reference to which

the valuation officer prepared so much of the list as is affected by that change of circumstances. PART V

(5) The omission from a new valuation list of any matter required by law to be included therein shall not of itself render the list invalid.

(6) In respect of any new valuation list, it shall be the duty of the rating authority immediately upon receipt thereof to take such steps as the authority may consider most suitable for giving notice of the list, and of the rights of persons to inspect the list and to make proposals for altering it.

Alterations of current valuation list

69.—(1) Subject to subsection (6) of this section, any person (including a rating authority) who is aggrieved— Proposals for alteration of current valuation list.

(*a*) by the inclusion of any hereditament in the valuation list; or

(*b*) by any value ascribed in the list to a hereditament or by any other statement made or omitted to be made in the list with respect to a hereditament; or

(*c*) in the case of a building or portion of a building occupied in parts, by the valuation in the list of that building or portion of a building as a single hereditament,

may at any time make a proposal for the alteration of the list so far as it relates to that hereditament.

(2) Subject to subsection (6) of this section, the valuation officer may at any time make a proposal for any alteration of a valuation list and in particular, in addition to the proposals authorised or required by, or by virtue of, the following provisions of this Act, namely, paragraph 6(1) of Schedule 1, paragraph 4(1) of Schedule 4, paragraph 8(4) of Schedule 5, paragraph 13 of Schedule 6 and paragraph 15 of Schedule 7, shall from time to time make such proposals as may be requisite—

(*a*) for deleting from the list any premises exempted from rating by virtue of section 33(1)(*b*) of this Act;

(*b*) for excluding from the list any premises which form part of a hereditament shown in the list and which, by virtue of section 33(1)(*a*) or (*b*) of this Act, are not liable to be rated, and for including in the list, as one

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or more separate hereditaments, so much of any such hereditament as remains liable to be rated ;

(*c*) for altering the list in consequence of any event whereby premises cease to be within the exemption from rating conferred by section 32(3), 33(1) or 34(1) of this Act.

(3) Without prejudice to any right exercisable by rating authorities by virtue of subsection (1) of this section, where—

(*a*) it appears to a rating authority that a hereditament in their rating area which is not included in the list ought to be included therein ; and

(*b*) the valuation officer gives notice in writing to the rating authority that he does not intend to make a proposal for inserting that hereditament in the list,

the rating authority, at any time within twenty-eight days after the date on which that notice was given, may make a proposal for the alteration of the list by the insertion of that hereditament therein.

(4) Where a proposal in relation to a hereditament has been made under the foregoing provisions of this section, a further proposal for the alteration of the list in relation to that hereditament may be so made which is contingent on an alteration being made in consequence of the earlier proposal.

(5) Every proposal under this section must—

(*a*) be made in writing ; and

(*b*) specify the grounds on which the proposed alteration is supported ; and

(*c*) comply with any requirements of any regulations made by the Minister with respect to the form of such proposals and otherwise with respect to the making thereof,

and every such proposal made otherwise than by the valuation officer must be served on the valuation officer.

(6) No proposal shall be made under this section—

(*a*) for the alteration of a valuation list so far as it relates to a hereditament included in the list by virtue of paragraph 10(*b*) of Schedule 6 or paragraph 14(*b*) of Schedule 7 to this Act ; or

(*b*) save as provided by paragraph 4(1) or 5(2), or by an order under paragraph 10, of Schedule 4 to this Act,

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for the alteration of the rateable value of a water hereditament within the meaning of section 31 of this Act;

and the provisions of this section shall have effect subject to the provisions of any order under section 35 of this Act.

Provision for objections to proposals.

70.—(1) The valuation officer shall, within twenty-eight days after the date on which a proposal under section 69 of this Act is served on him, or within seven days after the date on which such a proposal is made by him, as the case may be, transmit a copy thereof, together with a statement in writing of the right of objection conferred by subsection (2) of this section, to each of the following persons, not being the maker of the proposal, that is to say—

(*a*) the occupier of the hereditament to which the proposal relates; and

(*b*) the rating authority for the area in which the hereditament in question is situated.

(2) Any of the following persons, that is to say, the owner or occupier of the whole or any part of a hereditament to which the proposal relates or the rating authority for the area in which that hereditament is situated, may, within twenty-eight days from the date on which notice is served under subsection (1) of this section on the occupier or, in the case of the rating authority (where they are not the occupier), on the rating authority, serve on the valuation officer notice in writing of objection to the proposal; and, where the proposal was made otherwise than by the valuation officer, the valuation officer shall, within twenty-eight days of the date on which a notice of objection is served on him, transmit a copy thereof to the maker of the proposal.

Unopposed proposals.

71.—(1) Where in the case of any proposal under section 69 of this Act—

(*a*) no notice of objection is served within the time limited by section 70(2) of this Act, or every such notice is unconditionally withdrawn; and

(*b*) either—

(i) the proposal was made by the valuation officer; or

(ii) the valuation officer is satisfied that the proposal is well-founded; or

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(iii) at the end of the period of four months beginning with the date on which the proposal was served on the valuation officer, that officer has not given a notice under section 74(1) of this Act,

the valuation officer shall cause the valuation list to be altered so as to give effect to the proposal.

(2) Where the proposal was served on the valuation officer before the first anniversary of the coming into force of the valuation list to which the proposal relates, subsection (1)(*b*)(iii) of this section shall have effect as if for the words " four months " there were substituted the words " six months ".

Agreed alterations after proposals.

72.—(1) Where, in the case of any proposal under section 69 of this Act, the requirements of section 71 of this Act are not satisfied, but—

(*a*) all the persons referred to in subsection (2) of this section agree on an alteration of the valuation list (whether the alteration is that specified in the proposal or another alteration); and

(*b*) the agreement is reached without, or before the determination of, any appeal to a local valuation court, or reference to arbitration, with respect to an objection to the proposal,

the valuation officer shall cause that alteration to be made in the valuation list.

(2) The persons referred to in subsection (1)(*a*) of this section are—

(*a*) the valuation officer;

(*b*) the person who made the proposal, where the proposal was not made by the valuation officer;

(*c*) any person who has served and who has not unconditionally withdrawn a notice of objection to the proposal;

(*d*) the occupier of the hereditament to which the proposal relates, if he is not included by virtue of paragraph (*b*) or (*c*) of this subsection;

(*e*) the rating authority (if not included by virtue of paragraph (*b*), (*c*) or (*d*) of this subsection), unless they have notified the valuation officer that they do not desire to be included by virtue of this paragraph either generally or as respects a class of hereditament which includes the hereditament to which the proposal relates.

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Opposed proposals.

73.—(1) If in the case of any proposal under section 69 of this Act notice of objection thereto has been served and not unconditionally withdrawn, and the proposal is not withdrawn, the valuation officer may at any time within the period of four months beginning with—

(*a*) in the case of a proposal made by the valuation officer, the date on which the proposal was made; or

(*b*) in the case of any other proposal, the date on which the proposal was served on the valuation officer,

and shall not later than the end of that period, transmit a copy of the proposal, and of every notice of objection thereto which has not been unconditionally withdrawn, to the clerk to the local valuation panel constituted under section 88 of this Act from the members of which a local valuation court for the hearing of an appeal against that objection would fall to be constituted.

(2) Where under the foregoing subsection the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel—

(*a*) the valuation officer shall forthwith notify the fact that he has done so to the person who made the proposal, to any person who served a notice of objection of which a copy is transmitted with the copy of the proposal, and to the rating authority; and

(*b*) the said transmission shall have effect as an appeal to a local valuation court, by the person who made the proposal, against every objection (whether of the valuation officer or of any other person) signified by a notice of which a copy is transmitted with the copy of the proposal.

(3) Where the date referred to in paragraph (*a*) or (*b*) of subsection (1) of this section falls before the first anniversary of the coming into force of the valuation list to which the proposal relates, that subsection shall have effect as if for the words "four months" there were substituted the words "six months".

Proposals objected to by valuation officer.

74.—(1) In the case of a proposal made under section 69 of this Act otherwise than by the valuation officer, the valuation officer may, at any time within the period of three months beginning with the date on which the proposal was served on the valuation officer, give notice in writing to the person who made the proposal that he objects to the proposal, and that the said person, if he does not withdraw the proposal within fourteen days, will be treated as intending to appeal to a valuation court against the valuation officer's objection to the proposal.

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(2) Not less than fourteen nor more than twenty-eight days after the valuation officer has given a notice under subsection (1) of this section, he shall, unless the proposal has then been withdrawn, transmit to the clerk to the local valuation panel constituted under section 88 of this Act from the members of which the local valuation court would fall to be constituted a copy of the proposal together with a copy of the notice under the said subsection (1) and of any notice of objection to the proposal which has been served under section 70(2) of this Act and has not been unconditionally withdrawn.

(3) Where, in accordance with subsection (2) of this section, the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel, section 73(2) of this Act shall apply for the purposes of this section as if any reference in the said section 73(2) to section 73(1) of this Act included a reference to subsection (2) of this section.

(4) Where the proposal was served on the valuation officer before the first anniversary of the coming into force of the valuation list to which the proposal relates, subsection (1) of this section shall have effect as if for the words "three months" there were substituted the words "five months".

Two or more proposals in respect of same hereditament.

75. Where a proposal is made for the alteration of a valuation list so far as it relates to a particular hereditament, and before that proposal is settled a further proposal is made, otherwise than by the occupier, for the alteration of the list in relation to that hereditament, then if no notice of objection to the further proposal is served under section 70(2) of this Act within the time limited for the purpose—

(*a*) the occupier shall for the purposes of sections 71 to 74 of this Act be deemed to have served such a notice on the last day for doing so; and

(*b*) the valuation officer in transmitting a copy of the further proposal to the clerk of a local valuation panel under section 73(1) or 74(2) of this Act shall, instead of transmitting a copy of the notice of objection thereto, transmit a notification that the occupier is deemed to have served such a notice; and where such a notification has been transmitted, section 73(2) of this Act shall apply as if a copy of the notice of objection had been so transmitted with a copy of the further proposal.

Appeals to local valuation courts against objections to proposals.

76.—(1) Where a copy of a proposal is transmitted to the clerk to a local valuation panel and by virtue of section 73(2), 74(3) or 75 of this Act that transmission has effect as an appeal to a local valuation court against an objection to the proposal, it shall be the duty of the chairman or a deputy chairman of that panel to arrange for the convening of such a court.

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(2) The procedure of a local valuation court shall, subject to any regulations made in that behalf by the Minister, and subject to subsection (3) of this section, be such as the court may determine; and the court—

(*a*) shall sit in public, unless the court otherwise order on the application of any party to the appeal and upon being satisfied that the interests of one or more parties to the appeal would be prejudicially affected; and

(*b*) may take evidence on oath and shall have power for that purpose to administer oaths.

(3) Where, by virtue of section 75 of this Act, the transmission of a copy of a proposal relating to any hereditament has effect as an appeal to a local valuation court, the court may hear and determine the appeal together with any appeal against objections to earlier proposals relating to that hereditament, but except as aforesaid the court shall not hear the first-mentioned appeal until all earlier proposals relating to the hereditament are settled.

(4) On the hearing of an appeal to a local valuation court—

(*a*) the appellant; and

(*b*) the valuation officer, when he is not the appellant; and

(*c*) the owner or occupier of the hereditament to which the appeal relates, when he is not the appellant; and

(*d*) the rating authority for the rating area in which the hereditament in question is situated, when that authority are not the appellant; and

(*e*) the objector, where he is not one of the persons aforesaid,

shall be entitled to appear and be heard as parties to the appeal and examine any witness before the court and to call witnesses.

(5) Subject to the provisions of this Act, after hearing the persons mentioned in subsection (4) of this section, or such of them as desire to be heard, the local valuation court shall give such directions with respect to the manner in which the hereditament in question is to be treated in the valuation list as appear to them to be necessary to give effect to the contention of the appellant if and so far as that contention appears to the court to be well founded; and the valuation officer shall cause the valuation list to be altered accordingly.

Appeal from decision of local valuation court to Lands Tribunal. 1949 c. 42.

77. Any person who in pursuance of section 76 of this Act appears before a local valuation court on the hearing of an appeal and is aggrieved by the decision of the court thereon may, within such period as may be prescribed by rules made by the Lord Chancellor under section 3 of the Lands Tribunal Act 1949, appeal to the Lands Tribunal, and that Tribunal,

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after hearing such of the persons as appeared as aforesaid as desire to be heard, may give any directions which the local valuation court might have given; and the valuation officer shall cause the valuation list to be altered accordingly.

Arbitration with respect to proposals.

78.—(1) Notwithstanding anything in the foregoing provisions of this Part of this Act, the persons who would be entitled to appear and be heard before a local valuation court may by agreement in writing agree to refer to arbitration any matter which would but for the agreement fall to be heard or determined by such a court, and the matter shall be referred to arbitration accordingly.

1950 c. 27.

(2) The Arbitration Act 1950 shall apply to any such arbitration.

(3) The award in any such arbitration may include any directions which might under this Part of this Act have been given by the local valuation court; and the valuation officer shall cause the valuation list to be altered accordingly.

Effect of alterations to valuation list made in pursuance of proposals.

79.—(1) Subject to subsection (2) of this section and to the following provisions of this Act, namely, paragraph 6(4) of Schedule 1, paragraph 5(4) of Schedule 4, paragraph 8(4) of Schedule 5, paragraphs 10(*b*) and 13 of Schedule 6 and paragraphs 14(*b*) and 15 of Schedule 7, where an alteration is made in a valuation list by virtue of sections 71 to 78 of this Act, then, in relation to any rate current at the date when the proposal in pursuance of which the amendment so made was served on the valuation officer, or, where the proposal was made by the valuation officer, current at the date when notice of the proposal was served on the occupier of the hereditament in question, that alteration shall be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of any subsequent rate.

(2) Notwithstanding anything in subsection (1) of this section, where an alteration in the valuation list—

(*a*) consists of the inclusion in the valuation list of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations; or

(*b*) is made by reason of any of the events specified in section 68(4)(*b*) to (*h*) of this Act,

the alteration shall have effect only as from the date when the new or altered hereditament comes into occupation or as from the happening of the event by reason of which the alteration is made as the case may be.

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(3) Where, in the case of an alteration made in a valuation list by virtue of the said sections 71 to 78, the alteration affects the amount of any rate levied in respect of any hereditament in accordance with the list, then, subject to subsection (4) of this section, the difference—

(*a*) if too much has been paid, shall be repaid or allowed; or

(*b*) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(4) No liability shall be imposed or right conferred on any person by virtue of subsection (3) of this section to pay or receive the difference referred to in that subsection if that person had ceased to occupy or own the hereditament in question before—

(*a*) the date when the proposal in pursuance of which the alteration in the valuation list was made was served on the valuation officer; or

(*b*) if the proposal was made by the valuation officer, the date when notice thereof was served on the occupier of the hereditament.

Alteration of valuation list without proposal.

80.—(1) Subject to subsection (2) of this section, the valuation officer may at any time cause to be made in a valuation list any alteration which is necessary to correct any clerical or arithmetical error therein and the list shall have effect, and be deemed always to have had effect, accordingly.

(2) If the alteration referred to in the foregoing subsection is made in respect of any matter other than totals, the valuation officer shall, before causing the alteration to be made, send notice thereof to the occupier of the hereditament affected and to the rating authority of the rating area, and shall allow fourteen days to elapse during which any person concerned may make representations with respect to the proposed alteration.

(3) The valuation officer may at any time, if so requested by the rating authority, cause a valuation list to be altered by the deletion therefrom of any hereditament which the valuation officer is satisfied has ceased to exist; and section 79(1) of this Act shall apply in relation to the alteration of a valuation list under this subsection as it applies in relation to its alteration under sections 71 to 78 of this Act with the substitution for the reference in the said section 79(1) to any rate current at the date specified therein of a reference to any rate current at the date of the request.

(4) In addition to any alterations in the valuation list required by paragraph 9(4) or 11(9) to (11) of Schedule 4, paragraph 10(*b*) of Schedule 6 or paragraph 14(*b*) of Schedule 7 to this

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Act or by any order under section 35 of this Act or under paragraph 10 of the said Schedule 4 to be made without a proposal, the valuation officer shall without any proposal—

(*a*) from time to time cause such alterations to be made in the list as may be requisite for deleting from the list any premises which by virtue of section 33(1)(*a*) of this Act are not liable to be rated;

(*b*) cause the list to be altered by the deletion therefrom of any property which he is satisfied has, by virtue of section 38(2) of the Local Government Act 1966, ceased to be rateable.

1966 c. 42.

Supplementary provisions as to proceedings.

81.—(1) Any person may include in the same proposal, objection or other proceeding under this Part of this Act all or any hereditaments comprised in the same valuation list as respects which he has a right to make or bring any such proposal, objection or other proceeding, notwithstanding that they are separately assessed in that list, if, but only if, those hereditaments are owned or occupied by the same person or are comprised in the same building.

(2) Every owner who is rated under section 55 of this Act instead of the occupier, or who enters into an agreement with the rating authority under section 56 of this Act, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated for the purposes of the provisions of this Part of this Act relating to proposals, objections and appeals as standing in the same position as the occupier.

(3) Where any premises are unoccupied, any reference in this Part of this Act to the occupier shall be construed as a reference to the owner of the premises:

Provided that, where the owner is unknown and by virtue of subsection (2) of section 109 of this Act a notice addressed to the occupier has been served in accordance with that section, that notice shall be deemed to have been duly served on the owner.

(4) Any officer of a rating authority acting under any special or general resolution of the authority may authorise the institution, carrying on or defence of any proceedings, or the taking of any step, in relation to a valuation list which the authority are authorised or required to institute, carry on, defend or take.

Power for valuation officer to call for returns.

82.—(1) In every case where a new valuation list is to be made for any rating area, the valuation officer may serve a notice on the occupier, owner or lessee of any hereditament or premises in the area, or on any one or more of them, requiring him or

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them to make a return containing such particulars as may be reasonably required for the purpose of enabling him accurately to compile the list.

(2) The valuation officer may at any time in connection with a proposal which has been made for the alteration of the valuation list for the time being in force for a rating area, or with a view to the making of such a proposal, serve a notice on the occupier, owner or lessee of any hereditament or premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him to decide whether or not to make or, as the case may be, to object to the proposal.

(3) Every person upon whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service of the notice make a return in such form as is required in the notice and deliver it in manner so required to the valuation officer.

(4) If any person on whom notice has been served under the provisions of this section fails without reasonable excuse to comply with the notice, he shall for each offence be liable on summary conviction to a fine not exceeding twenty pounds.

(5) Where a person is convicted under subsection (4) of this section in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under the said subsection (4) and may, on summary conviction, be punished accordingly.

(6) If any person, in a return made under this section, makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding three months, or to a fine not exceeding one hundred pounds, or to both.

Use of return as evidence.

83.—(1) The provisions of this section shall apply to the use as evidence of—

(*a*) any return made under section 82 of this Act, section 58 of the Local Government Act 1948, section 40 or 41 of the Rating and Valuation Act 1925, or section 55, 56 or 57 of the Valuation (Metropolis) Act 1869; 1948 c. 26. 1925 c. 90. 1869 c. 67.

(*b*) any return made in compliance with a request of the valuation officer, being a request made before 31st July 1953 for information which would have been reasonably required by the valuation officer for the purpose of

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1953 c. 42.

preparing a valuation list if the Valuation for Rating Act 1953 had been in operation when the request was made.

(2) Subject to the following provisions of this section, any return to which this section applies shall in any valuation proceedings be admissible as evidence of the facts stated in the return; and any document purporting to be a return to which this section applies shall, in any valuation proceedings, be presumed, unless the contrary is shown—

(*a*) to be such a return;

(*b*) to have been made by the person by whom it purports to have been made; and

(*c*) if it purports to have been made by that person as occupier, owner or lessee of a hereditament, or in any other capacity specified in the document, to have been made by him as such occupier, owner or lessee, or in that other capacity, as the case may be.

(3) Returns to which this section applies shall not be used by or on behalf of the valuation officer as evidence in any valuation proceedings unless—

(*a*) not less than fourteen days' notice, specifying the returns to be so used and the hereditaments to which they relate, has previously been given to the person who made the proposal to which the proceedings relate (where the proposal was not made by the valuation officer) and to every person who has served, and has not unconditionally withdrawn, a notice of objection to the proposal; and

(*b*) the valuation officer has permitted any such person, who has given not less than twenty-four hours' notice of his desire to do so, to inspect at any reasonable time, and to take extracts from, any of the returns specified in the notice under paragraph (*a*) of this subsection.

(4) Subsections (2) and (3) of this section shall not apply to any proceedings relating to the ascertainment of the net annual value of a hereditament on the profits basis:

Provided that this subsection shall not be construed as preventing the use of any return in any such proceedings in circumstances where the return could be so used apart from this section.

(5) Any person to whom notice relating to any hereditaments has been given under subsection (3)(*a*) of this section for the purposes of any valuation proceedings may give notice to the valuation officer specifying one or more other hereditaments

as being hereditaments which are comparable in character or are otherwise relevant to the said person's case, and requiring the valuation officer— PART V

(*a*) to permit him at any reasonable time specified in the notice under this subsection to inspect, and (if he so desires) to take extracts from, all returns (if any) to which this section applies which relate to those other hereditaments and are in the possession of the valuation officer; and

(*b*) to produce to him at the hearing such of those returns as before the hearing he has informed the valuation officer that he requires:

Provided that the number of hereditaments specified in a notice under this subsection shall not exceed the number of hereditaments specified in accordance with paragraph (*a*) of subsection (3) of this section in the notice given by the valuation officer under that paragraph.

(6) Where a notice has been given to the valuation officer under subsection (5) of this section, and the valuation officer refuses or fails to comply with the notice, the person who gave the notice may apply to the court or tribunal before which the valuation proceedings in question are to be brought; and if on any such application the court or tribunal is satisfied that it is reasonable to do so, the court or tribunal may by order direct the valuation officer to comply with the notice, either with respect to all the hereditaments specified therein or with respect to such one or more of those hereditaments as the court or tribunal may determine.

(7) Subsection (6) of this section shall apply, with the necessary modifications, to proceedings on an arbitration as it applies to proceedings before a court.

(8) An appeal shall lie from the decision of a local valuation court on an application under subsection (6) of this section as if it were a decision in the valuation proceedings to which the application relates.

(9) In this section " valuation proceedings " means any of the following, that is to say, any proceedings on or in consequence of an appeal to a local valuation court, and any proceedings on or in consequence of a reference to arbitration under section 78 of this Act.

84. The contents of a valuation list as for the time being in force, or an extract from any such list, may be proved by the production of a copy of the list or of the relevant part thereof purporting to be certified by the clerk of the rating authority to be a true copy. Evidence of valuation lists.

PART V

Duty of local authorities with respect to alteration of valuation list.

85.—(1) If in the course of the exercise of their functions any information comes to the notice of any local authority which leads them to suppose that a valuation list requires alteration as respects a hereditament it shall be the duty of that authority to inform the valuation officer.

(2) In this section, the expression "local authority" means the council of a county, county borough, London borough or county district, the Greater London Council, or the Common Council of the City of London, and includes any joint committee of any two or more local authorities and any joint authority on which any local authority are represented.

Powers of entry of valuation officer.

86.—(1) The valuation officer and any person authorised by him in writing in that behalf shall have power, at all reasonable times and after giving not less than twenty-four hours' notice in writing and, in the case of a person authorised as aforesaid, on production if so required of his authority, to enter on, survey and value any hereditament in the area for which the valuation officer acts.

(2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section, he shall be liable on summary conviction to a fine not exceeding five pounds.

Duty of rating authority to give effect to directions as to alteration of list.

87. The rating authority shall give effect to any directions which may from time to time be given to them by the valuation officer in pursuance of any provision of this Act authorising or requiring the valuation officer to cause or direct alterations to be made in a valuation list.

Local valuation courts and panels

Constitution of local valuation courts and panels.

88.—(1) Local valuation courts constituted as hereinafter provided shall be convened as often as may be necessary for the purpose of hearing and determining appeals under the foregoing provisions of this Part of this Act against objections to proposals for the alteration of valuation lists.

(2) The local valuation court which hears and determines an appeal with respect to any hereditament shall consist of members of a local valuation panel constituted under a scheme for the time being in force for the purposes of this section, being, subject to subsections (3) and (4) of this section, the panel for the area within which that hereditament is situated.

(3) Regulations made by the Minister may provide, in relation to hereditaments the value of which is or may be ascertained on the profits basis, that jurisdiction as respects all or any of the hereditaments occupied for the purposes of a particular undertaking shall be exercised by a local valuation court consisting of members of such one of the local valuation panels

within whose areas any of those hereditaments are situated as may be specified by or under the regulations.

(4) The Minister may by regulations make provision whereby hereditaments which are within the same curtilage, or are contiguous and in the same occupation, but (in either case) not within the area of a single local valuation panel, shall be treated for the purposes of appeals to local valuation courts as both or all being within the area of such one of the local valuation panels in question as may be determined by or under the regulations; and any such regulations may revoke so much of any scheme for the purposes of this section as makes provision for treating as in the same area hereditaments which are within the same curtilage or contiguous and in the same occupation.

(5) Subject to subsection (6) of this section, a local valuation court shall consist of—

(*a*) either the chairman of the local valuation panel or the deputy chairman (or, if more than one, one of the deputy chairmen) of the panel; and

(*b*) two other members of the panel selected in accordance with the scheme under which the panel is constituted.

(6) If all persons appearing before a local valuation court on the hearing of an appeal consent thereto, the court may consist of any two of the persons mentioned in subsection (5) of this section; but if the members of a court so constituted are unable to agree on a decision, the appeal shall be reheard by another valuation court.

Schemes for purposes of s. 88.

89.—(1) Subject to section 90 of this Act, each scheme for the purposes of section 88 of this Act shall provide, as respects any local valuation panel to which the scheme relates—

(*a*) for fixing the number of members of the panel and for determining their respective tenures of office and the persons by whom they are to be appointed respectively; and

(*b*) for the appointment of one of those members as chairman of the panel and of such number of the members as the scheme may provide as deputy chairmen thereof;

(*c*) subject to the provisions of the said section 88, for the manner in which members of local valuation courts are to be selected from members of the panel.

(2) Subject to section 91 of this Act, any scheme in force for any area on the date of commencement of this Act under section 45 of the Local Government Act 1948 or under paragraph 19 of Schedule 15 to the London Government Act 1963 shall be in force for that area on and after that date for the purposes of the said section 88.

1948 c. 26.
1963 c. 33.

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Disqualification for membership of panels.

90.—(1) Subject to the provisions of this section, a person shall be disqualified from being appointed or being a member of any local valuation panel if he is a person who—

(*a*) has been adjudged bankrupt; or

(*b*) has made a composition or arrangement with his creditors; or

(*c*) has, within the five years immediately preceding his appointment or since his appointment, been convicted in the United Kingdom, the Channel Islands or the Isle of Man of any offence and ordered to be imprisoned for a period of three months or more without the option of a fine.

(2) A disqualification attaching to a person by reason of subsection (1)(*a*) of this section shall cease—

(*a*) if the bankruptcy is annulled on the ground that he ought not to have been adjudged bankrupt or that his debts have been paid in full, on the date of the annulment; or

(*b*) if he is discharged with a certificate that the bankruptcy was caused by misfortune without any misconduct on his part, on the date of his discharge; or

(*c*) in any other case, on the expiration of five years from the date of his discharge.

(3) A disqualification attaching to a person by reason of subsection (1)(*b*) of this section shall cease—

(*a*) if he pays his debts in full, on the date on which the payment is completed; or

(*b*) in any other case, on the expiration of five years from the date on which the terms of the deed of composition or arrangement are fulfilled.

(4) For the purposes of subsection (1)(*c*) of this section, the ordinary date on which the period allowed for making appeal from a conviction expires, or, if such an appeal is made, the date on which it is finally disposed of or abandoned or fails by reason of the non-prosecution thereof, shall be deemed to be the date of the conviction.

New schemes for purposes of s. 88.

91.—(1) Any scheme for the time being in force for the purposes of section 88 of this Act may be revoked or varied—

(*a*) by a new scheme made and submitted to and approved by the Minister in accordance with subsections (2) to (5) of this section; or

(*b*) by a new scheme made by the Minister on a representation made by any local valuation panel or valuation officer and after consultation with any of the following councils concerned, namely, the council of any county or county borough and the Greater London Council.

(2) A new scheme under subsection (1)(*a*) of this section for any area may be made by that one of the councils aforesaid within whose area the area to which the new scheme relates is situated; and any two or more of the councils aforesaid may, and if so directed by the Minister shall, make under the said subsection (1)(*a*) a joint new scheme providing for a local valuation panel or local valuation panels for the whole of their respective areas, or for areas which together comprise the whole of their respective areas.

(3) The council or councils by whom a new scheme is made under subsection (1)(*a*) of this section shall submit it to the Minister and, as soon as they have so submitted it, shall publish in one or more newspapers circulating in their area or areas a notice stating that it has been so submitted and that a copy is open to inspection at a specified place.

(4) Except in the case of a scheme submitted only by one or more county borough councils, the council or councils submitting a scheme under subsection (3) of this section shall, at the same time as they submit it, send a copy of it to each of the rating authorities within the area of that council or any of those councils.

(5) No scheme submitted to the Minister under subsection (3) of this section shall be of any effect unless and until it is approved by the Minister; and the Minister, after considering any objections to the scheme which may be submitted to him by persons appearing to him to be interested, may approve the scheme with or without modifications.

(6) Before a new scheme is made by the Minister under subsection (1)(*b*) of this section, he shall publish in one or more newspapers circulating in the area to which the scheme relates a notice stating his proposal to make the scheme, and that a copy of a draft of the scheme is open to inspection at a specified place, and specifying a date by which any person may send to him any representations respecting the draft.

Staff, expenses etc., of local valuation panels and courts.

92.—(1) To assist the panel, the chairman thereof and the local valuation courts constituted from members thereof in the performance of their functions under this Part of this Act, every local valuation panel shall appoint a person to be their clerk and may appoint such other officers and servants as they may with the approval of the Minister determine, and may pay to them such salaries, allowances and other remuneration as they may with the approval of the Minister and the Treasury determine, and every such panel shall be deemed for the purposes of the Local Government Superannuation Acts 1937 to 1953 to be a local authority included in Part I of Schedule 1 to the said Act of 1937; but the functions of

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the officers and servants appointed under this subsection shall not extend to the valuation of hereditaments, and the power to appoint officers and servants conferred by this subsection shall be exercised accordingly.

(2) The expenses of every such panel, including the expenses of the local valuation courts from time to time constituted from the members thereof, shall be defrayed by the Minister out of moneys provided by Parliament.

(3) Minutes of the proceedings of a local valuation panel and of a local valuation court constituted from members thereof shall be kept, and shall either be kept in books provided for that purpose or be preserved in book form by means provided for that purpose; and a minute of any such proceedings signed—

(*a*) in the case of a meeting of the panel, at the same or the next subsequent meeting of the panel, by the person acting as chairman at the meeting at which the minute is signed; and

(*b*) in the case of a meeting of a local valuation court, at or not later than two days after the date of the meeting to which the minute relates, by the person acting as chairman at that meeting,

shall be received in evidence without further proof.

Supplementary provisions

Membership of local authority, etc. not to be disqualification in certain cases.

93.—(1) A person shall not be disqualified to act as a member, or as the clerk or an officer, of a local valuation panel or local valuation court by reason only that he is—

(*a*) a member of an authority deriving revenue directly or indirectly from rates which may be affected by the exercise of his functions; or

(*b*) the owner or occupier of any property within any rating area the rates within which are affected by the exercise of his functions,

and a person shall not be disqualified from acting as aforesaid in relation to any property by reason only that an authority of which he is a member either own or occupy the whole or any part of that property.

(2) A person shall not be disqualified to act as a valuation officer or deputy valuation officer by reason only that he is the owner or occupier of any property within any rating area the rates within which are affected by the exercise of his functions.

(3) Nothing in this section shall authorise any person to whom this section applies to act in relation to any property which, or any part of which, he himself owns or occupies.

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Use of public rooms.

94.—(1) The valuation officer may request the permission of any authority (being a county council, the Greater London Council or a rating authority) the whole or any part of whose area is within the area for which the officer acts for the use by him and his staff on such days or for such periods as may be specified in the request of such premises belonging to the authority as may be so specified, and the authority shall not unreasonably withhold their permission.

(2) The chairman of any local valuation panel may request the permission of any such authority as aforesaid the whole or any part of whose area is within the area for which the panel acts for the use for meetings of the panel or any local valuation court constituted from the members of the panel, or for the use of the chairman, clerk or officers of the panel, on such days as may be specified in the request of any premises belonging to the authority, and the authority shall not unreasonably withhold their permission.

(3) Any person having the control of any room maintained out of any rate may put that room at the disposal of the valuation officer or any local valuation panel or local valuation court for the purpose of the exercise by them or their officers, or, in the case of a panel, by the chairman thereof, of any functions directly or indirectly affecting the valuation list by reference to which that rate is levied.

(4) Where a request is made under subsection (1) or (2) of this section, any dispute as to whether the permission of the authority in question has been unreasonably withheld shall be determined by the Minister.

Remuneration and expenses of valuation officers.

95. The remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under this Part of this Act, including the remuneration and expenses of persons, whether in the service of the Crown or not, employed to assist valuation officers in the exercise of those functions, shall be paid out of moneys provided by Parliament.

PART VI

DISTRESS FOR RATES

Enforcement of payment of rates.

96.—(1) Subject to section 62 of this Act and to subsection (2) of this section, if any person fails to pay any sum legally assessed on and due from him in respect of a rate for seven days after it has been legally demanded of him, the payment of that sum may, subject to and in accordance with the provisions of this Part of this Act, be enforced by distress and sale of his goods and chattels under warrant issued by a magistrates' court; and, if there is insufficient distress, he may be liable to imprisonment under the provisions of this Part of this Act in that behalf.

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(2) Where the rates charged on any person in respect of any hereditament are under section 3(4) or section 50(1) of this Act payable by instalments, those rates shall be recoverable only to the extent of each respectively of those instalments as and when it falls due; and for the purposes of subsection (1) of this section no sum by way of rates in respect of any year or part of a year shall be treated as having been legally demanded from any person in respect of any hereditament in respect of which he is entitled to give but has not given a notice under the said section 50(1) until the expiration of the period for the giving of such a notice by that person in that year.

(3) The reference in subsection (1) of this section to a sum legally assessed on and due from a person in respect of a rate shall include a reference to a sum a person is liable to pay in respect of any rate to which section 177 of the City of London Sewers Act 1848 applies, and references in other provisions of this Part of this Act to a sum to which a person has been rated or to the rating or assessment of a person shall be construed accordingly.

1848 c. clxiii.

Application for warrant of distress.

97.—(1) The proceedings for the issue of a warrant of distress under this Part of this Act may be instituted by making complaint before a justice of the peace and applying for a summons requiring the person named in the complaint to appear before a magistrates' court to show why he has not paid the rate specified in the complaint.

(2) The forms of complaint and summons in Schedule 12 to this Act, or forms to the like effect, may be used in proceedings under this Part of this Act.

(3) If the person summoned fails to appear in obedience to the summons and it is proved to the magistrates' court on oath, or in such other manner as may be prescribed by rules under section 15 of the Justices of the Peace Act 1949, that the summons was duly served a reasonable time before the time appointed by the summons for his appearance, the magistrates' court may, if it thinks fit, proceed in his absence as if he had appeared in person in obedience to the summons.

1949 c. 101.

Statement of case on application for warrant. 1952 c. 55.

98. The justices may state a case under the Magistrates' Courts Act 1952 when called upon to issue a warrant of distress under this Part of this Act.

Execution of warrant of distress.

99.—(1) A warrant of distress under this Part of this Act may be directed to the rating authority, to the constables of the police area in which the warrant is issued and to such other persons, if any, as the magistrates' court issuing the warrant may think fit,

and the warrant shall authorise the persons to whom it is directed to levy the amount which the person against whom the warrant is issued is liable to pay by distress and sale of his goods and chattels.

(2) The foregoing provisions of this Part of this Act shall not affect the operation of any enactment which protects goods and chattels of any class from distress or which restricts in any other manner the right to obtain a warrant of distress or its execution.

(3) A warrant of distress under this Part of this Act may be executed anywhere in England or Wales by any person to whom it is directed or by any constable acting within his police area.

(4) The forms of warrant of distress in Schedule 12 to this Act, or forms to the like effect, may be used in proceedings under this Part of this Act and, to save expense, one warrant of distress may be issued against any number of persons in default, as in the second of the said forms.

(5) Any person aggrieved by a distress under this Part of this Act for a rate may appeal to the next court of quarter sessions for the area where the rate was made and the appeal shall be heard and finally determined by that court.

(6) A distress under this Part of this Act shall not be deemed to be unlawful on account of any defect or want of form in the rate or assessment or in the warrant of distress and no person making the distress shall be deemed a trespasser on that account.

(7) No person making a distress under this Part of this Act shall be deemed to be a trespasser from the beginning on account of any subsequent irregularity in the execution of the warrant of distress, but a person who has sustained special damage by reason of the irregularity may recover full satisfaction for the special damage (and no more) by proceedings in trespass or otherwise.

Costs of obtaining warrant of distress.

100.—(1) The magistrates' court issuing a warrant of distress under this Part of this Act may, if it thinks fit, include in the warrant an order that such sum as it may deem reasonable for the costs incurred in obtaining the warrant shall be levied under the warrant.

1862 c. 82.

(2) This section shall have effect subject to the restriction on the allowance of costs imposed by the Poor Rates Recovery Act 1862 (which, in a case where several rates of the same or different kinds are due from the same person, authorises their inclusion in one warrant of distress or other document and directs that no costs be allowed if several such documents are used where one would be enough).

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Charges for levying distress.

101.—(1) The Minister may make an order regulating the charges in respect of, and incidental to, the levying of distress for rates; and a warrant of distress under this Part of this Act may provide that the charges attending the distress, to the amount authorised by the order, shall be levied under the warrant.

(2) Without prejudice to the generality of the foregoing subsection, an order under this section may include provision as to charges in cases where, in pursuance of an agreement in that behalf, the goods distrained are not removed from the premises where the distress is levied, whether any person is left in physical possession of the goods or not.

(3) An order under this section may contain such incidental and supplementary provisions (including provisions as to the settlement of disputes with respect to any charges to which the order relates) as may appear to the Minister to be necessary or expedient for the purposes of the order.

Imprisonment in default of sufficiency of distress.

102.—(1) If the person charged with the execution of a warrant of distress for levying a sum to which some other person has been rated makes a return to the magistrates' court that he could find no goods or chattels (or no sufficient goods or chattels) on which to levy the sums directed to be levied under the warrant on that other person's goods and chattels, a magistrates' court may, if it thinks fit, and subject to the provisions of section 103 of this Act, issue a warrant of commitment against that other person.

(2) A warrant of commitment under this section may be directed to the rating authority, to the constables of the police area in which the warrant is issued and to such other persons, if any, as the magistrates' court issuing the warrant may think fit; and the warrant may be executed anywhere in England or Wales by any person to whom it is directed or by any constable acting within his police area.

(3) The warrant of commitment shall be made not only for non-payment of the sum alleged to be due for rates but also for—

(*a*) such costs incurred in obtaining the warrant of distress as may have been included in the warrant of distress;

(*b*) the charges attending the distress; and

(*c*) the costs of commitment;

and the said costs and charges shall be stated in the warrant of commitment.

(4) The form of warrant of commitment in Schedule 12 to this Act, or a form to the like effect, may be used in proceedings under this Part of this Act.

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(5) The order in the warrant of commitment shall be that the said person be imprisoned for a time therein specified but not exceeding three months, unless the sums mentioned in the warrant shall be sooner paid; but if payment is made in accordance with rules under section 15 of the Justices of the Peace Act 1949 of part of the said sums mentioned in the warrant, the period of imprisonment shall be reduced by such number of days as bears to the total number of days in the period specified in the warrant less one day the same proportion as the amount so paid bears to so much of the said sums as was due at the time when the period of imprisonment was imposed; and in calculating the reduction required under this subsection any fraction of a day shall be left out of account. 1949 c. 101.

(6) A single warrant of commitment shall not be issued under this section against more than one person.

Inquiry as to means before issue of warrant of commitment.

103.—(1) Section 102 of this Act shall have effect subject to and in accordance with the following provisions:—

(*a*) on the application for the issue of a warrant for the commitment of any person, the magistrates' court shall make inquiry in his presence as to whether his failure to pay the sum to which he was rated and in respect of which the warrant of distress was issued was due either to his wilful refusal or to his culpable neglect;

(*b*) if the magistrates' court is of opinion that the failure of the said person to pay the said sum was not due either to his wilful refusal or to his culpable neglect, it shall not issue the warrant.

(2) Where on the application no warrant of commitment is issued, the magistrates' court may remit the payment of any sum to which the application relates, or of any part of that sum.

(3) Where on the application no warrant of commitment is issued, the application may be renewed, except so far as regards any sum remitted under subsection (2) of this section, on the ground that the circumstances of the person to whom the application relates have changed.

(4) A statement in writing to the effect that wages of any amount have been paid to a person during any period, purporting to be signed by or on behalf of his employer, shall be evidence of the facts therein stated in any proceedings taken before a magistrates' court under this Part of this Act against that person.

Attendance of default for purpose of inquiry.

104.—(1) For the purpose of enabling inquiry to be made in his presence as to the conduct and means of a person in relation to whom a return of insufficiency of distress has been made as mentioned in section 102(1) of this Act, a justice of the peace having jurisdiction in the petty sessions area in which the return is made may at any time issue a summons to that person to

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appear before a magistrates' court having jurisdiction under this Part of this Act and, if he does not appear in obedience to the summons, may issue a warrant for his arrest or, without issuing a summons, issue in the first instance a warrant for his arrest.

(2) Where a warrant is issued under this section, then, unless the sum in respect of which the warrant is issued is sooner paid to the police officer holding the warrant, the warrant may be executed in the like manner, and the like proceedings may be taken for the execution thereof, in any part of the United Kingdom, as if it had been a warrant of arrest issued under section 15 of the Magistrates' Courts Act 1952.

1952 c. 55.

Abatement of proceedings on payment of rate and costs.

105.—(1) If after proceedings have been taken under this Part of this Act against a person to compel payment of any sum for rates, but not after he has been imprisoned in default of a sufficiency of distress, that person pays or tenders to the rating authority, or to some other person authorised to receive the rates, the sum sought to be recovered together with the amount of all costs and charges up to that time incurred in the proceedings, the rating authority or other person shall accept the amount so paid or tendered and no further proceedings shall be taken for the recovery thereof.

(2) If after the issue of a warrant of distress under this Part of this Act for a rate the person against whom it is issued tenders the amount of the rate before any levy is made, he shall nonetheless be liable to pay the cost of the warrant and of any person for his attendance to make the levy.

Jurisdiction of justices.

106.—(1) Subject to the provisions of section 104(1) of this Act, justices of the peace may act under the provisions of this Part of this Act as respects a rate if they are justices appointed for an area which comprises the rating area or, in Greater London, a part of the rating area.

(2) Subject to any enactment in any other Act authorising a stipendiary magistrate or other person to act by himself, a magistrates' court shall not hear a summons for the issue of a warrant of distress under this Part of this Act, or entertain an application for a warrant of commitment under this Part of this Act, or hold an inquiry as to means on such an application, except when composed of at least two justices.

Application of other Acts.

107.—(1) For the purposes of section 122(3) of the Magistrates' Courts Act 1952 (under which enactments passed before 16th December 1949 may be amended by rules governing the procedure of magistrates' courts), this Part of this Act shall be deemed to have been passed before that date.

1817 c. 93.
1827 c. 17.

(2) Nothing in the Distress (Costs) Act 1817, as extended by the Distress (Costs) Act 1827 (which make provision as to the

costs and expenses chargeable in respect of the levying of certain distresses) shall apply to distress for rates. PART VI

PART VII

MISCELLANEOUS AND GENERAL

Inspection of documents.

108.—(1) Any ratepayer (whether a ratepayer in the rating area to which the documents relate or in some other area) and any valuation officer (for whatever area) may at all reasonable times, on payment in the case of a document which is more than ten years old of the prescribed fee, and in any other case without payment, inspect and take copies of and extracts from—

(*a*) any valuation list, whether prepared under Part V of this Act, under Part III of the Local Government Act 1948, or under the Rating and Valuation Act 1925; 1948 c. 26. 1925 c. 90.

(*b*) any draft list prepared under the said Act of 1925;

(*c*) any notice of objection, proposal or notice of appeal with respect to any such valuation list;

(*d*) minutes of the proceedings of any local valuation court constituted under the said Part V or Part III;

(*e*) any record of totals prepared under the said Act of 1925;

(*f*) any valuation made by a valuer appointed by an assessment committee constituted under the said Act of 1925;

(*g*) minutes of the proceedings under the said Act of 1925 of any such assessment committee;

(*h*) minutes of the proceedings under this Act or the said Act of 1925 of any rating authority.

(2) If any person having the custody of any document to which subsection (1) of this section applies—

(*a*) obstructs any person in making any inspection or taking a copy thereof or extract therefrom which he is entitled to make under this section; or

(*b*) demands, when not authorised under this Act, a fee for allowing him so to do,

he shall on summary conviction be liable for each offence to a fine not exceeding five pounds.

(3) For the purposes of this section the expression "ratepayer" includes an occupier who pays a rent inclusive of rates, and also includes any person authorised by a ratepayer to act on his behalf under this section.

Service of notices, etc.

109.—(1) Any notice, demand note, application, summons, order or other document of any description required or

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authorised to be sent, given, made or served under or for the purposes of this Act may be sent, given, made or served either—

(*a*) by delivering it to the person to or on whom it is to be sent, given, made or served; or

(*b*) by leaving it at the usual or last known place of abode of that person, or in the case of a company at its registered office; or

(*c*) by forwarding it by post addressed to that person at his usual or last known place of abode, or in the case of a company at its registered office; or

(*d*) by delivering it to some person on the premises to which it relates or (except in the case of a summons) if there is no person on the premises to whom it can be so delivered, then by fixing it on some conspicuous part of the premises; or

(*e*) without prejudice to the foregoing provisions of this subsection, where the hereditament to which the document relates is a place of business of the person to or on whom it is to be sent, given, made or served, by leaving it at, or forwarding it by post addressed to that person at, the said place of business.

(2) Any such document as aforesaid by this Act required or authorised to be served on the owner or occupier of any premises may be addressed by the description of " owner " or " occupier " of the premises (naming them) without further name or description.

(3) Any such document as aforesaid—

(*a*) if required or authorised for the purposes of this Act to be sent, given, made or transmitted to or served on any public or local authority shall be deemed to be duly sent, given, made, transmitted or served if in writing and delivered at or sent by post to the office of the authority addressed to that authority or to their clerk;

(*b*) if required or authorised to be sent, given, made, transmitted or served under this Act by any authority or body shall be sufficiently authenticated if signed by the clerk of the authority or body.

(4) Any notice required by this Act to be served on the valuation officer need not name the valuation officer but may describe him as the valuation officer for the rating area in question, without further description, and may be served by post.

(5) The foregoing provisions of this section shall be without prejudice to paragraph 8(6) of Schedule 1 to this Act and to the application to the service of documents under Part VI of this Act of any rules made under section 15 of the Justices of the Peace Act 1949.

1949 c. 101.

(6) In this section, the expression "local authority" means any body having power to levy a rate or to issue a precept to a rating authority. PART VII

110. The Minister may direct any inquiries to be held by his inspectors which he might have directed to be so held under section 61(1) of the Rating and Valuation Act 1925 if this Act had not been passed. Inquiries. 1925 c. 90.

111. The interest of any council in any property of which they or the corporation for which they act are owners or occupiers shall not disqualify the council or any member thereof for acting under this Act in relation to that property. Interest in municipal property not to disqualify.

112. Any sums received under section 32(5) of this Act— Treatment of certain payments.

(*a*) where received by the council of a borough or urban district, shall be receipts for the benefit of the whole of the borough or district;

(*b*) where received by the council of a rural district, shall be receipts in respect of general expenses;

and any other sums received under this Act by any authority, not being receipts from a rate, shall be applied in the reduction of the expenses of the authority under this Act.

113.—(1) The Minister, after consultation with any local authority or association of local authorities with whom consultation appears to him to be desirable, may by rules— Power to make rules.

(*a*) prescribe anything which by this Act is to be prescribed and the form of any rate, demand note, valuation list, statement, return or other document whatsoever which is required or authorised to be used under or for the purposes of this Act;

(*b*) make any provision required by section 14(1) of this Act to be made by rules;

(*c*) make provision as to the manner in which the product of a rate of one penny in the pound for any area is to be estimated or determined for such purposes of this Act and of any other Act, whether passed before or after this Act, as may be specified by the rules.

(2) Rules made by virtue of subsection (1)(*c*) of this section may—

(*a*) make different provision for different purposes;

(*b*) repeal any provisions of, or of an instrument made under, this Act or any Act passed before 13th December 1966 which the Minister considers will become unnecessary in consequence of the rules;

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(*c*) amend any provisions of, or of an instrument made under, this Act or any Act passed before 13th December 1966 in such manner as the Minister considers appropriate in consequence of the rules;

(*d*) provide that the provisions of any instrument having effect by virtue of an enactment repealed or amended by the rules shall continue in force as if they were contained in the rules.

(3) Any rules made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Rules, regulations and orders—general provisions.

114.—(1) Any power to make rules, regulations or orders under this Act shall be exercisable by statutory instrument.

(2) Any regulations made under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(3) Any order made under any provision of this Act other than section 52(1) may be varied or revoked by a subsequent order under that provision.

Interpretation.

115.—(1) In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say—

"agricultural land" has the meaning assigned by section 26(3) of this Act;

"charges", in Part VI of this Act, includes fees and expenses;

"clerk", in relation to any authority or body, includes any officer of the authority or body authorised by them to act on their behalf either generally or in relation to any particular matter;

"the Commissioners" means the Commissioners of Inland Revenue;

"dwelling-house" means a hereditament which, in accordance with Schedule 13 to this Act, is used wholly for the purposes of a private dwelling or private dwellings;

"excepted rate" means any of the following, that is to say—

(*a*) any rate which is assessed under any commission of sewers, or in respect of any drainage, wall, embankment, or other work for the benefit of the land;

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(*b*) any rate of the description commonly known as a church rate, a tithe rate, or a rector's rate, or any other rate of a similar character;

(*c*) any rate which is leviable by the conservators of a common;

(*d*) any rate payable by consumers for a supply of water;

(*e*) any rate of the description commonly known as a garden rate or square rate, if levied by any persons other than a rating authority;

"hereditament" means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in the valuation list;

"local Act" includes a provisional order confirmed by Act of Parliament;

"the Minister" means, subject to subsection (2) of this section, the Minister of Housing and Local Government;

"owner"—

(*a*) except in, or in connection with, section 49, 50, 55 or 56 of this Act and except in section 60 of or Schedule 1 to this Act, means any person for the time being receiving or entitled to receive the rack-rent of the lands or premises in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive or be entitled to receive that rent if the lands or premises were let on a rack-rent;

(*b*) in, or in connection with, the said section 49, 50, 55 or 56, means the person who is, or if the hereditament in connection with which the word is used were occupied would be, entitled to receive the rent payable in respect thereof or, where that hereditament is occupied free of rent, the person by whose permission it is so occupied;

"prescribed" means prescribed by rules made under section 113 of this Act;

"profits basis", in relation to the valuation of a hereditament, means the ascertainment of the value of that hereditament by reference to the accounts, receipts or profits of an undertaking carried on therein;

"rate", subject to section 2(5) of this Act, and except in sections 1 and 2 of this Act and in the expression "excepted rate", means the general rate and, in the

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application of Part VI of this Act to the City of London, includes the St. Botolph tithe rate, that is to say, any rate made and levied by the Common Council or the Corporation of the City under the powers transferred to them by the City of London (Tithes and Rates) Act 1910; and cognate expressions shall be construed accordingly, so, however, that this definition shall not affect the construction of the expression "usual tenant's rates" in this Act, and that expression shall be construed as if this Act had not been passed;

1910 c. xxx.

"rate period" means a year or part of a year, being a year or part for which a rate is made;

"ratepayer" means a person who is liable to any rate in respect of property entered in any valuation list;

"rating area" and "rating authority" shall be construed in accordance with section 1(1) of this Act;

"rating district"—

(*a*) in relation to Greater London, means a rating area and, subject to paragraph 8(1)(*b*) of Schedule 4 to this Act, includes any part of a rating area which is subject (otherwise than in respect of a garden or square or by reason of any provision of the City of London (Tithes and Rates) Act 1910 or the City of London (Tithes) Act 1947) to separate or differential rating;

1947 c. xxxi.

(*b*) in relation to any other area, subject to any alteration of area made by or in pursuance of any Act, means a place which immediately before the commencement of this Act was a parish within the meaning and for the purposes of the Rating and Valuation Act 1925;

1925 c. 90.

"rebate application" means an application under section 49 of this Act;

"rebate period" has the meaning assigned by section 49(1) of this Act;

"the Temples" means the Inner Temple and the Middle Temple;

"valuation list", in relation to any rating area, means the valuation list maintained for that area under Part V of this Act;

"valuation officer", in relation to a valuation list, a rating area or any premises, means any officer of the Commissioners who is for the time being appointed by the Commissioners to be the valuation officer or one of the valuation officers, or to be the deputy valuation

officer or one of the deputy valuation officers, in relation to that list, the valuation list for that rating area or the valuation list for the rating area in which those premises are situated, as the case may be;

"year" means a period of twelve months beginning with 1st April.

(2) In the application to Wales and Monmouthshire of the following provisions (and, notwithstanding anything in article 2(1) of the Secretary of State for Wales and Minister of Land and Natural Resources Order 1965, in those provisions only) of this Act, namely, sections 13, 15, 40(10), 68(2), 88(4), 91, 92, 94(4), 110 and 117(9), and paragraph 10(1) of Schedule 4, any reference therein to the Minister shall be construed as a reference to the Secretary of State; and in the application of the said section 88(4) or the said paragraph 10(1) in relation to a hereditament falling partly but not wholly in Wales and Monmouthshire, any reference therein to the Minister shall be construed as references to the Minister of Housing and Local Government and the Secretary of State acting jointly. S.I. 1965/319.

(3) For the purposes of sections 49 and 50 of this Act, a hereditament which is not a dwelling-house shall be deemed to be used mainly for the purposes of a private dwelling or private dwellings—

(*a*) if it appears to the rating authority that, having regard to all the circumstances at the relevant date, that is to say—

(i) for the purposes of a rebate application, the date of the making of the application; or

(ii) for the purposes of a notice under section 50(1) of this Act, the date of the giving of the notice,

the proportion of the rateable value of the hereditament as shown in the valuation list in force at that date which is attributable to the part of the hereditament used for the purposes of a private dwelling or private dwellings is greater than the proportion thereof which is attributable to the part used for other purposes; or

(*b*) for the purposes of a rebate application in respect of a hereditament or any part thereof, if at the date of the making of the application either—

(i) a rebate under the said section 49 in respect of the rebate period in question has already been granted to some other person entitled to make a rebate application in respect of that hereditament or any part thereof; or

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(ii) a notice under the said section 50(1) is for the time being in force in respect of the hereditament; or

(*c*) for the purposes of a notice under the said section 50(1), if at the date of the giving of the notice a rebate under the said section 49 is for the time being payable in respect of the hereditament or any part thereof.

(4) For the purposes of this Act and of any other Act, whether passed before or after this Act, a proposal to alter a valuation list shall be taken to be settled when an alteration is made in the list so as to give effect to the proposal, or to an agreement made in consequence of the proposal, or when proceedings on an appeal against, or a reference to arbitration relating to, an objection to the proposal (including any proceedings consequent on such an appeal or reference to arbitration) are finally determined, or when the proposal is withdrawn, whichever first occurs.

(5) Any reference in this Act to the alteration of a valuation list includes a reference to the insertion in the list, or the deletion from the list, of a hereditament.

(6) Except in so far as the context otherwise requires, a reference in this Act to an enactment or instrument shall be construed as a reference to that enactment or instrument as amended or extended by or under any other enactment or instrument, including any enactment contained in this Act.

Construction of references etc.

116.—(1) Subject to the provisions of this Act, all enactments relating to the poor rate which were in force immediately before the commencement of this Act, including enactments relating to appeals against a poor rate, shall, so far as not repealed by this Act or by the Local Government Act 1966, apply in relation to the general rate.

1966 c. 42.

(2) References in any Act or other document to any rate which is a rate in lieu of which a general rate under this Act is levied or in lieu of which an amount is leviable together with, and as an additional item of, the general rate shall, unless the context otherwise requires, be construed as references respectively to the general rate and the additional item thereof.

(3) References in any Act or other document to gross value or gross estimated rental or to net annual value or rateable value as determined by valuation lists made under the Union Assessment Acts 1862 to 1880 or as shown in, or ascertained in accordance with, the Acts relating to the basis or standard of county rates shall, unless the context otherwise requires, be construed as references to gross value or net annual value, as the case may be, as ascertained under section 19 of this Act.

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(4) References in any Act or other document to assessable value shall, except where the term is used in relation to income tax, be construed as references to rateable value as ascertained under this Act.

(5) References in any Act or other document to the valuation list or supplemental list under the said Acts of 1862 to 1880 shall, unless the context otherwise requires, be construed as references to the valuation list under this Act.

(6) So much of any Act or other document as refers, or as immediately before the commencement of this Act fell to be construed as referring, expressly or by implication—

(*a*) to, or to the Act containing, any enactment repealed and re-enacted by this Act; or

(*b*) to, or to the instrument containing, any instrument or provision of an instrument specified in Part II of Schedule 14 to this Act,

shall, if and so far as the context permits, be construed as referring to, or as the case may require to the corresponding provision of, this Act.

(7) Without prejudice to the generality of subsection (6) of this section—

(*a*) any enactment which refers to the procedure for enforcing payment of poor rate, or to any part of that procedure, shall be construed as referring to the procedure prescribed by Part VI of this Act, or to the corresponding part of that procedure; and

(*b*) the reference in rule 45 of the Magistrates Courts Rules 1952 to section 67(2) of the Magistrates Courts Act 1952 shall include a reference to section 102(5) of this Act.

S.I. 1952/2190.
1952 c. 55.

(8) Any reference in any Act passed before this Act to a parish shall, unless the contrary intention appears, be construed as a reference to an area which is a rating district within the meaning of this Act, except that—

(*a*) it shall not include any area which, under section 68(4) of the Rating and Valuation Act 1925, was a parish within the meaning and for the purposes of that Act only by reason of being a contributory place or an area otherwise subject to separate or differential rating;

1925 c. 90.

(*b*) it shall not include a rating district consisting of part only of a rating area in Greater London except when used in an enactment relating to rating or valuation.

(9) In section 2(7) of the Rating and Valuation Act 1925, for the words " an urban rating area ", and, in paragraph 5(*a*)

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1964 c. 26.

of Schedule 2 to the Licensing Act 1964, for the words "an urban parish", there shall be substituted the words "a rating area other than a rural district".

1966 c. 42.

(10) In Schedule 1 to the Local Government Act 1966—

(*a*) in paragraph 6 of Part II, for the reference to rules under section 25 of that Act there shall be substituted a reference to rules made by virtue of section 113(1)(*c*) of this Act;

(*b*) in paragraph 1 of Part III, for the reference to section 6 of that Act there shall be substituted a reference to section 48 of this Act.

Repeals and savings.

117.—(1) The enactments specified in Part I of Schedule 14 to this Act are hereby repealed to the extent respectively specified in the third column of that Schedule; and the instruments or parts of instruments specified in Part II of that Schedule are hereby revoked.

1964 c. 18.

(2) The following enactments, namely, the Rating (Interim Relief) Act 1964 and section 47 of this Act, are hereby repealed as from 1st April 1968 except as respects any period before that date; but nothing in this Act shall affect the operation of the said Act of 1964 as respects any such period.

(3) Any instrument in force at the commencement of this Act and made or having effect as if made under any enactment repealed by and re-enacted in this Act, and anything whatsoever done under or by virtue of any such enactment, shall be deemed to have been made or done under or by virtue of the corresponding provision of this Act; and anything begun under any such enactment may be continued under this Act as if begun under this Act.

(4) Any question with respect to the matters dealt with by this Act arising in respect of, or of a liability incurred during, any period before the commencement of this Act shall be determined as if this Act had not been passed.

(5) Subject as otherwise expressly provided in this Act, nothing therein contained shall affect—

(*a*) the principles on which hereditaments are to be valued or any privilege or any provision for the making of a valuation on any exceptional principle; or

(*b*) any exemption from or privilege in respect of rating conferred by any local Act or order; or

(*c*) any provision in any local Act under which the owner of a hereditament is liable to pay or bear a portion of

any rate in relief of the occupier without being entitled to any commission, reduction, or allowance in respect of that liability; or PART VII

(*d*) any statutory provision authorising appointment of a person to raise a rate on default being made by a local authority in performing any duty or making any payment.

(6) Subsection (5) of this section shall not apply to any exemption or privilege conferred by a local Act or order passed or made before 22nd December 1925 unless that exemption or privilege either—

(*a*) is continued in operation by a scheme such as is mentioned in subsection (7) of this section which is for the time being in force; or

(*b*) was enjoyed in practice immediately before the commencement of this Act;

and, without prejudice to subsection (12) of this section, paragraphs (*b*) to (*d*) of the said subsection (5) shall not apply to the inner London boroughs, the City of London or the Temples.

(7) Notwithstanding anything in this Act or in the provisions with respect to county roads of the Highways Act 1959, but subject to subsections (8) and (9) of this section, any scheme such as is mentioned in section 64(2) of the Rating and Valuation Act 1925 or section 301 of the said Act of 1959 for the purpose of securing the continued operation of any exemption from or privilege in respect of rating, being a scheme in force immediately before the commencement of this Act, shall continue in force and have effect as if included in this Act. 1959 c. 25. 1925 c. 90.

(8) In the case of any hereditament the rating authority (or, where the exemption continued is an exemption from a highways rate, the council of the county in which the hereditament is situated) and all persons interested in the hereditament may agree that any privilege or exemption in respect of that hereditament continued by any such scheme as is mentioned in subsection (7) of this section shall be surrendered and extinguished in consideration of such payments as may be agreed between them.

(9) The Minister may, on an application in that behalf made by any person affected by a scheme such as is mentioned in subsection (7) of this section and after publishing notice of the proposed order in such manner as he thinks proper, by order vary or amend the scheme as he thinks proper; but if any person, being a person who will in the opinion of the Minister

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be affected by the proposed order, gives notice in writing to the Minister that he objects to the proposed order—

(*a*) the Minister shall, before making the order, direct a local inquiry to be held for the purpose of determining whether the order ought or ought not to be made; and

(*b*) if the Minister after receiving the report of the inquiry is of opinion that the order ought to be made either as originally proposed by him or with any variations or modifications, he may make the order accordingly, but, unless the objection is withdrawn, the order shall be a provisional order only and shall not be of any validity unless and until it has been confirmed by Act of Parliament.

(10) Any of the following instruments in force immediately before the commencement of this Act, that is to say—

1925 c. 90.

(*a*) any order made under section 66 of the Rating and Valuation Act 1925 adapting the provisions of any local Act;

1948 c. 26.

(*b*) any order made under section 70(3) of the Local Government Act 1948 for the continuance in force of any provision of any local Act;

(*c*) any regulations made under section 71(*a*) to (*c*) of the said Act of 1948,

shall continue in force in the like manner, subject to the like power of revocation or variation, as if the said section 66, 70(3) or 71(*a*) to (*c*), as the case may be, had been re-enacted in this Act.

(11) Notwithstanding the repeal by this Act of section 5(4) of the Rating and Valuation Act 1961, section 41(2) of the Pipe-lines Act 1962 and section 3(7) of the Gas Act 1965, the Schedule to the Plant and Machinery (Rating) Order 1960 shall continue to have effect as amended by virtue of the said sections 5(4), 41(2) and 3(7).

1961 c. 45.
1962 c. 58.
1965 c. 36.
S.I. 1960/122.

(12) Nothing in this Act shall affect the operation of any provision of a local Act or order so far as that provision was in force immediately before the commencement of this Act.

(13) The provisions of this section and of sections 107 and 116 of this Act shall be without prejudice to the general application to this Act of section 38 of the Interpretation Act 1889 (which relates to the effect of repeals).

1889 c. 63.

Application to Isles of Scilly.

118.—(1) Subject to any order under subsection (2) of this section, references in this Act to a rating area or rating authority shall, in relation to the Isles of Scilly, be construed as references respectively to those Isles and to the Council of those Isles.

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(2) The Minister may by order direct that the provisions of this Act shall apply to the Isles of Scilly subject to such exceptions, adaptations and modifications, if any, as may be specified in the order.

Short title, extent and commencement.

119.—(1) This Act may be cited as the General Rate Act 1967.

(2) This Act except section 104(2) and the repeal of section 9(2) of the Distress for Rates Act 1960 shall not extend to Northern Ireland.

1960 c. 12.

(3) This Act, except as aforesaid and except for paragraph 6 of Schedule 5, shall not extend to Scotland.

(4) This Act shall come into force on such day as the Minister of Housing and Local Government may by order appoint, not being earlier than whichever of the following dates is the latest, that is to say—

(*a*) 1st April 1967;

(*b*) the day appointed under section 38(1) of the Local Government Act 1966;

1966 c. 42.

(*c*) the date of commencement of the first order to be made under section 118(2) of this Act.

SCHEDULES

Section 17.

SCHEDULE 1

RATING OF UNOCCUPIED PROPERTY

Liability to be rated in respect of certain unoccupied property

1.—(1) Where, in the case of any rating area in which, by virtue of a resolution under section 17 of this Act, this Schedule is in operation, any relevant hereditament in that area is unoccupied for a continuous period exceeding three months, the owner shall, subject to the provisions of this Schedule, be rated in respect of that hereditament for any relevant period of vacancy; and the provisions of this Act shall apply accordingly as if the hereditament were occupied during that relevant period of vacancy by the owner.

(2) Subject to the provisions of this Schedule, the amount of any rates payable by an owner in respect of a hereditament by virtue of this paragraph shall be one-half of the amount which would be payable if he were in occupation of the hereditament; and no reduction shall be made under section 48 of this Act in respect of any rates so payable.

(3) Where a relevant hereditament which is unoccupied becomes occupied on any day and becomes unoccupied again on the expiration of a period of less than six weeks beginning with that day, then, for the purpose of ascertaining any period of three months during which the hereditament has been continuously unoccupied and any relevant period of vacancy in respect of the hereditament, it shall be deemed to have remained unoccupied on that day and during that period.

(4) In relation to a relevant hereditament which is a newly-erected dwelling-house within the meaning of this Schedule, the foregoing provisions of this paragraph and the definition of "relevant period of vacancy" in paragraph 15 of this Schedule shall have effect as if for any reference to three months there were substituted a reference to six months.

2. No rates shall be payable under paragraph 1 of this Schedule in respect of a hereditament for, or for any part of the three months beginning with the day following the end of, any period during which—

(*a*) the owner is prohibited by law from occupying the hereditament or allowing it to be occupied;

(*b*) the hereditament is kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the hereditament or to acquiring it;

(*c*) the hereditament is the subject of a building preservation order under section 30 of the Town and Country Planning Act 1962, or is included in a list compiled or approved under section 32 of that Act, or is notified to the rating

1962 c. 38.

authority by the Minister as a building of architectural or historic interest;

(*d*) the hereditament is the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or is included in a list published by the Minister of Public Building and Works under those Acts;

(*e*) an agreement is in force with respect to the hereditament under section 56(1)(*a*) of this Act; or

(*f*) the hereditament is held for the purpose of being available for occupation by a minister of religion as a residence from which to perform the duties of his office.

3. The Minister may by regulations provide that rates shall not be payable under paragraph 1 of this Schedule in respect of hereditaments of such descriptions as may be prescribed by the regulations or in such circumstances as may be so prescribed and the regulations may make different provision for hereditaments of different descriptions and for different circumstances.

4. Section 40 of this Act shall apply in relation to any relevant hereditament to which that section applied when it was last occupied as if it were used for the purpose for which it was then used.

Determination of rateable values

5.—(1) Subject to the provisions of this Schedule, the rateable value of a hereditament for the purposes of paragraph 1 thereof shall be the rateable value ascribed to it in the valuation list in force for the area in which the hereditament is situated or, if the hereditament is not included in that list, the first rateable value subsequently ascribed to the hereditament in a valuation list in force for that area.

(2) If the relevant period of vacancy in respect of a hereditament begins before and ends at or after the time when a new valuation list comes into force for the area of the rating authority and the hereditament is not included in the previous valuation list, then—

(*a*) the valuation officer shall, at the request of the rating authority or the owner of the hereditament, certify to that authority the rateable value which in his opinion would (in accordance with section 20 of this Act) have been ascribed to the hereditament if it had been included in the previous list by alteration of that list;

(*b*) the provisions of Part V of this Act shall apply in relation to any such certificate as if it were a proposal by the valuation officer for the alteration of a valuation list; and

(*c*) for the purposes of the liability of the owner to be rated in respect of so much of the relevant period of vacancy as fell before the coming into force of the new valuation list, the rateable value of the hereditament shall be taken to be the value as settled in pursuance of the certificate and any proceedings consequent thereon.

(3) Where two or more persons are or have been severally entitled to possession of different parts of any property which is included

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in a valuation list as a hereditament or to which a certificate under sub-paragraph (2) of this paragraph relates and any of those parts—

(*a*) consists of property suitable for inclusion in a valuation list as a separate hereditament; and

(*b*) would be a relevant hereditament if it were included in a valuation list as a separate hereditament,

the part may be treated as a relevant hereditament for the purposes of this Schedule and the valuation officer may give such directions as he thinks fit for apportioning between those parts the rateable value ascribed to the property by the list or certificate aforesaid.

6.—(1) A rating authority may request the valuation officer to make a proposal for including in the valuation list in force for their area any unoccupied building in their area (together with any garden, yard, court or other land intended for use for the purposes of the building) which in their opinion is, or when completed will be, a newly erected dwelling-house; and if the valuation officer thinks fit to comply with the request he may make a proposal for including the building (together with any such garden, yard, court or other land as aforesaid) as a dwelling-house in that list and for ascribing to it in the list such values as he considers are appropriate or will be appropriate when the building is completed.

(2) Where such a request is made by a rating authority and the valuation officer serves notice in writing by post or otherwise on the authority stating that he does not propose to comply with the request, the rating authority may, if they think fit, within the period of twenty-eight days beginning with the date of service of the notice, make a proposal for including the building and any other land to which the request relates as a dwelling-house in the list aforesaid and for ascribing to it in the list such values as the authority consider are appropriate or will be appropriate when the building is completed.

(3) Where a new valuation list is prepared for any area, the valuation officer shall include in the list as transmitted to the rating authority—

(*a*) any dwelling-house included in the current list for that area in pursuance of a proposal under sub-paragraph (1) or (2) of this paragraph; and

(*b*) any building (with or without other land) in respect of which a proposal for its inclusion in the current list as a dwelling-house has been made by him under the said sub-paragraph (1) and has not been settled,

and if any such proposal is made by him after the new list has been so transmitted, shall cause that list to be altered so as to include the building (with or without other land) as a dwelling-house in the new list.

(4) Where a newly erected dwelling-house is first occupied after its completion and a rateable value has, in pursuance of the foregoing provisions of this paragraph, previously been ascribed to it in the valuation list currently in force for the area in which it is situated, any different rateable value subsequently ascribed to it

in that list and which, apart from this sub-paragraph, would have effect from the date when the dwelling-house is first occupied as aforesaid shall be deemed to have effect from the date on which the current list came into force or the date from which the previous rateable value had effect, whichever is the later. SCH. 1

Completion of newly erected or altered buildings

7. For the purposes of paragraph 1 of this Schedule, a newly erected building which is not occupied on the date determined under the subsequent provisions of this Schedule as the date on which the erection of the building is completed shall be deemed to become unoccupied on that date.

8.—(1) Where a rating authority are of opinion—

(*a*) that the erection of a building within their area has been completed ; or

(*b*) that the work remaining to be done on a building within their area is such that the erection of the building can reasonably be expected to be completed within three months,

and that the building is, or when completed will be, comprised in a relevant hereditament, the authority may serve on the owner of the building a notice (hereafter in this paragraph referred to as " a completion notice ") stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice.

(2) If a person on whom a completion notice is served agrees in writing with the authority by whom the notice was served that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a day specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.

(3) Where a rating authority has served a completion notice on any person, the authority may withdraw the notice by a subsequent notice served on that person ; and a notice under this sub-paragraph may be served—

(*a*) at any time before an appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the completion notice ; and

(*b*) with the agreement of the person aforesaid, at any time thereafter and before the appeal is determined.

(4) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the county court against the notice on the ground that the erection of the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the date specified by the notice.

(5) If a completion notice served in respect of a building is not withdrawn and no appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified

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by the notice; and if the notice is not withdrawn and such an appeal is brought and is not abandoned or dismissed, the erection of the building shall be treated for those purposes as completed on such date as the court shall determine.

(6) A notice under this paragraph may, without prejudice to any other mode of service, be served on any person—

(*a*) by sending it in a prepaid registered letter, or by the recorded delivery service, addressed to that person at his usual or last known place of abode, or, in a case where an address for service has been given by that person, at that address; or

(*b*) in the case of an incorporated company or body, by delivering it to the secretary or clerk of the company or body at their registered or principal office, or sending it in a prepaid registered letter, or by the recorded delivery service, addressed to the secretary or clerk of the company or body at that office; or

(*c*) where the name or address of that person cannot be ascertained after reasonable inquiry, by addressing it to him by the description of "owner" of the building (describing it) to which the notice relates and by affixing it to some conspicuous part of the building.

9. In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of paragraph 8 of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.

10. Where by reason of the structural alteration of any building a relevant hereditament becomes or becomes part of a different hereditament or different hereditaments, the relevant hereditament shall be deemed for the purposes of this Schedule to have ceased to exist on the date (as determined in pursuance of the foregoing provisions of this Schedule) of the completion of the structural alteration and, in particular, to have been omitted on that date from any valuation list in which it is then included; but nothing in this paragraph shall be construed as affecting any liability for rates under paragraph 1 of this Schedule in respect of the hereditament for any period before that date.

Supplemental

11.—(1) Where a person for the time being liable to be rated under paragraph 1 of this Schedule—

(*a*) in respect of a relevant hereditament which is not included in a valuation list; or

(*b*) in respect of a dwelling-house included in such a list in pursuance of paragraph 6 of this Schedule but not occupied since it was so included,

serves on the valuation officer a notice referring to the hereditament or dwelling-house and stating his name and address and that he is

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so liable, then, in relation to any proposal for including the hereditament in a valuation list or, as the case may be, any proposal served in respect of the dwelling-house before the end of the rate period during which it is first occupied after it was so included in the list, the person aforesaid shall be treated for the purposes of the provisions of Part V of this Act relating to proposals, objections and appeals as standing in the same position as the occupier of the hereditament or dwelling-house.

(2) A notice served under sub-paragraph (1) of this paragraph in respect of a hereditament such as is mentioned in paragraph (*a*) of that sub-paragraph which subsequently becomes a dwelling-house such as is mentioned in paragraph (*b*) thereof shall be treated as served in respect of the dwelling-house as well as in respect of the hereditament.

(3) Where, in pursuance of such a proposal in respect of a dwelling-house as is mentioned in sub-paragraph (1) of this paragraph, an alteration is made in a valuation list which affects the amount of any rate levied under paragraph 1 of this Schedule in respect of the dwelling-house, the difference—

(*a*) if too much has been paid, shall be repaid or allowed; or

(*b*) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(4) References in sub-paragraph (1) of this paragraph to a person liable as there mentioned include references to a person who would be so liable if a relevant period of vacancy had begun in relation to the hereditament or dwelling-house in question.

12. No rate shall be payable under paragraph 1 of this Schedule in respect of a hereditament for any period during which it is deemed by virtue of sub-paragraph (3) of that paragraph to have been unoccupied; and any rate paid under that paragraph in respect of such a period shall be recoverable by the person by whom it was paid.

13. Any amount due in respect of rates payable by virtue of paragraph 1 of this Schedule shall, without prejudice to the operation of any other enactment under which it is recoverable, be recoverable as a simple contract debt in any court of competent jurisdiction.

14. In calculating any period for the purposes of this Schedule, any period when this Schedule is not in force in the rating area in question shall be disregarded; but the fact that this Schedule has ceased to be in force in any area shall not affect its operation as respects any period when it was in force in the area.

15. In this Schedule, the following expressions have the following meanings respectively, that is to say—

"building" includes part of a building;

"local authority" means the council of a county, county borough or county district, the Greater London Council, the council of a London borough, the Common Council of the City of London or the Council of the Isles of Scilly;

"owner", in relation to a relevant hereditament or to a building, means the person entitled to possession of the hereditament or building;

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"relevant hereditament" means any hereditament consisting of, or of part of, a house, shop, office, factory, mill or other building whatsoever, together with any garden, yard, court or other land ordinarily used or intended for use for the purposes of the building or part;

"relevant period of vacancy", in relation to any relevant hereditament, means, subject to paragraph 1(4) of this Schedule, any period beginning with the day following the end of a period of three months during which the hereditament has been continuously unoccupied and ending with the day preceding that on which the hereditament becomes or next becomes occupied or ceases to exist;

and references to a newly erected building or dwelling-house include references to a building or dwelling-house produced by the structural alteration of a building included in a relevant hereditament which by virtue of paragraph 10 of this Schedule has ceased or will cease to exist on the completion of the structural alteration and, in relation to a building or dwelling-house so produced, references to erection of a building shall be construed as references to the structural alteration producing it.

Section 20.

SCHEDULE 2

TRANSITIONAL PROVISIONS AS TO VALUATION ACCORDING TO TONE OF LIST

1. Where a proposal for the alteration of a valuation list in respect of any hereditament was served on or made by the valuation officer on or after 3rd December 1965 and settled before 13th December 1966, then if—

(*a*) a further proposal for the alteration of the valuation list in respect of that hereditament was served or made before the end of March 1967 and remains to be settled; and

(*b*) that further proposal is expressed to be made on the ground only that the value or altered value determined pursuant to the original proposal exceeds that which would have been so determined if section 17 of the Local Government Act 1966 had applied to it,

1966 c. 42.

section 20 of this Act shall apply to the further proposal as if for references therein to the time of valuation there were substituted references to the time of valuation for the purposes of the original proposal; and any alteration made in the valuation list in respect of the hereditament in pursuance of the further proposal shall have effect for the purposes of this Act and any other enactment relating to rating and valuation as if the further proposal had been served or made immediately after the original proposal.

2. Where a further proposal for the alteration of the valuation list in respect of a hereditament has been served on the valuation officer by any other person before the end of March 1967 but is not expressed to be made on the ground specified in paragraph 1(*b*) of this Schedule, and that person gives or has given, either before or within one month after the settlement of the further proposal, notice

in writing to the valuation officer of his intention to make a further proposal in respect of the hereditament on that ground, any such further proposal made by that person which— SCH. 2

(*a*) is expressed to be made on that ground only ; and

(*b*) is or was served within one month after the service of the notice,

shall be treated for the purposes of paragraph 1 of this Schedule as if it had been served before the end of March 1967.

SCHEDULE 3

Section 21.

CLASSES OF MACHINERY AND PLANT DEEMED TO BE PART OF HEREDITAMENT

CLASS 1

1. Machinery and plant (together with the shafting, pipes, cables, wires and other appliances and structures accessory thereto) which is used or intended to be used mainly or exclusively in connection with any of the following purposes, that is to say—

(*a*) the generation, storage, primary transformation or main transmission of power in or on the hereditament ; or

(*b*) the heating, cooling, ventilating, lighting, draining, or supplying of water to the land or buildings of which the hereditament consists, or the protecting of the hereditament from fire :

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purpose of heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire shall not cause it to be treated as falling within the classes of machinery or plant specified in this Schedule.

CLASS 2

2. Lifts and elevators mainly or usually used for passengers.

CLASS 3

3. Railway and tramway lines and tracks.

CLASS 4

4. Such part of any plant or any combination of plant and machinery, including gas holders, blast furnaces, coke ovens, tar distilling plant, cupolas, and water towers with tanks, as is, or is in the nature of, a building or structure.

CLASS 5

5.—(1) A pipe-line, that is to say, a pipe or system of pipes for the conveyance of any thing, not being—

(*a*) a drain or sewer ;

(*b*) a pipe or system of pipes vested in an area board established by the Gas Act 1948, in the Gas Council, in a board established by the Electricity Act 1947, or in the Central Electricity Generating Board ; 1948 c. 67. 1947 c. 54.

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(*c*) a pipe or system of pipes forming part of the equipment of, and wholly situate within, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field,

and exclusive of so much of a pipe or system of pipes forming part of the equipment of, and situate partly within and partly outside, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field as is situate within, as the case may be, the factory or petroleum storage depot or those premises.

(2) In this paragraph—

1961 c. 34.

(*a*) "factory" has the same meaning as in the Factories Act 1961;

(*b*) "mine" and "quarry" have the same meanings respectively as in the Mines and Quarries Act 1954;

1954 c. 70.

(*c*) "mineral field" means an area comprising an excavation being a well or borehole or a well and borehole combined, or a system of such excavations, used for the purposes of pumping or raising brine or oil, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system;

(*d*) "petroleum storage depot" means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum).

Section 31.

SCHEDULE 4

VALUATION OF WATER HEREDITAMENTS OF STATUTORY WATER UNDERTAKING

Ascertainment of cumulo-value for undertaking

1.—(1) There shall be ascertained in accordance with the provisions of this paragraph for the undertaking as a whole an amount hereafter in this Schedule referred to as the "cumulo-value".

(2) Subject to the provisions of this Schedule, the cumulo-value for the purposes of valuation lists in force or to come into force at any time (hereinafter in this Schedule referred to as the "relevant lists") shall be determined in accordance with the following provisions of this paragraph by reference to the amount (hereafter in this Schedule referred to as the "previous cumulo-value") of the cumulo-value determined for the purposes of the valuation lists (hereafter in this Schedule referred to as the "previous lists") last coming into force before the relevant lists.

(3) If the yearly average supply of the undertakers in the basic period for the relevant lists exceeds their yearly average supply in the basic period for the previous lists, there shall be added to the amount of the previous cumulo-value an amount which bears to the aggregate of the previous cumulo-values for all undertakings in

England and Wales the proportion which the difference between the said yearly average supplies bears to the yearly average supply of all undertakers in England and Wales in the basic period for the previous lists.

(4) If the yearly average supply of the undertakers in the basic period for the relevant lists falls short of their yearly average supply in the basic period for the previous lists, the amount of the previous cumulo-value shall be reduced in the proportion which the one bears to the other.

(5) The amount of the previous cumulo-value, after any adjustment in accordance with sub-paragraph (3) or (4) of this paragraph, shall be apportioned among rating areas in which water hereditaments of the undertaking are situated.

(6) The amount apportioned under sub-paragraph (5) of this paragraph to each county borough, to each rating area in Greater London and to the Isles of Scilly, and the aggregate of the amounts apportioned to the rating areas in each county, shall be adjusted by multiplying it by the proportional change in the level of net annual values appearing, on the average, from a comparison of the values expected to be shown in the relevant lists for the borough, rating area, Isles or county, as transmitted to rating authorities in pursuance of section 68(2) of this Act, with those shown in the previous lists for the borough, rating area, Isles or county at the beginning of April last before the coming into force of the relevant lists.

(7) The sum of the amounts and the aggregates referred to in sub-paragraph (6) of this paragraph, adjusted in accordance with that paragraph, shall be the cumulo-value for the undertaking for the purposes of the relevant lists.

(8) In relation to the valuation lists in force at the commencement of this Act, the cumulo-value and the previous cumulo-value for any undertaking shall be those determined for the purposes of those lists in accordance with Part II of the Rating and Valuation Act 1961. 1961 c. 45.

Rateable value of water hereditaments

2. The amount of the cumulo-value as determined under paragraph 1(7) of this Schedule shall be apportioned among rating districts in which water hereditaments of the undertaking are situated; and for the purposes of the relevant lists the amount apportioned to any rating district shall be the rateable value of such hereditaments in that district, and rateable values (but no net annual values) shall be shown accordingly in lists transmitted to rating authorities in pursuance of section 68(2) of this Act.

Adjustment of cumulo-value during currency of valuation lists

3.—(1) If in any of the successive periods of five calendar years ending respectively with the December last before the coming into force of the relevant lists and the subsequent Decembers falling earlier than two years before the date on which those lists cease to be in force—

(*a*) the yearly average supply of any statutory water undertakers exceeds or falls short of their yearly average supply in the basic period for those lists; and

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(*b*) the excess or deficiency is greater than ten per cent. of the last-mentioned average supply,

the cumulo-value for the undertaking as determined for the purposes of those lists shall be adjusted in accordance with the following provisions of this paragraph, and the rateable values of the water hereditaments of the undertaking shall be varied in accordance with paragraph 4 of this Schedule for any rate period beginning fifteen months or more after the end of the said period of five years and ending not later than the date on which the lists cease to be in force or on which a subsequent variation in accordance with the said paragraph 4 takes effect (hereafter in this paragraph and in the said paragraph 4 referred to as a " relevant rate period ").

(2) If there is such an excess as aforesaid, the said cumulo-value shall be increased by an amount which bears to the aggregate of the cumulo-values for all undertakings in England and Wales, as determined for the purposes of the relevant lists, the proportion which the excess bears to the yearly average supply of all undertakers therein in the basic period for those lists.

(3) If there is such a deficiency as aforesaid, the said cumulo-value shall be reduced in the proportion which the one average supply mentioned in sub-paragraph (1) of this paragraph bears to the other.

(4) Where the cumulo-value for an undertaking is adjusted under this paragraph, the Commissioners shall, not later than five months before the beginning of the first relevant rate period, furnish to the undertakers and to any rating authority concerned the particulars required for determining the amount of the adjustment.

(5) Where the cumulo-value for any undertaking falls to be adjusted under this paragraph as respects any of the successive periods mentioned in sub-paragraph (1) thereof, then (whether or not the consequential variation of the rateable values of the water hereditaments of the undertaking has taken effect) in the application, in the case of that undertaking, of the foregoing provisions of this paragraph to any subsequent such period—

(*a*) for the reference in paragraph (*a*) of the said sub-paragraph (1) to the basic period for the relevant lists there shall be substituted a reference to the preceding or last preceding period of five calendar years as respects which the conditions specified in paragraphs (*a*) and (*b*) of the said sub-paragraph (1), or those conditions as modified by this sub-paragraph, are satisfied ;

(*b*) for the references in the foregoing provisions of this paragraph to the cumulo-value for the undertaking as determined for the purposes of the relevant lists there shall be substituted references to the cumulo-value for the undertaking as adjusted or last adjusted under this paragraph.

(6) In the application of the foregoing provisions of this paragraph to the valuation lists in force at the commencement of this Act, references to a period of five calendar years do not include references to any period beginning before the basic period for those lists, but do include references to a period of three or four calendar years beginning with that basic period.

Alterations of valuation lists consequential on adjustment of cumulo-value

4.—(1) Where the cumulo-value for an undertaking has been adjusted under paragraph 3 of this Schedule, that cumulo-value as so adjusted shall be apportioned among rating districts in which water hereditaments of the undertaking are situated, and the valuation officer shall make proposals for such alterations of valuation lists as are requisite for increasing or decreasing, as the case may require, the rateable values of the water hereditaments of the undertaking to accord with the apportionment.

(2) Any such proposals shall be made not later than three months before the beginning of the first relevant rate period, and in relation to such proposals section 79(1) of this Act shall have effect as if after the words " commencement of " there were inserted the words " the year immediately following ".

(3) Where the valuation officer transmits copies of any proposals under this paragraph, he shall transmit with them particulars of the manner in which the adjusted cumulo-value has been apportioned among rating districts so as to produce the alterations in valuation lists which are the subject of the proposals ; and effect shall not be given to objections to the proposals on any grounds other than the grounds that the apportionment was not properly made.

Other alterations of valuation lists with respect to water hereditaments

5.—(1) Where, after the valuation officer has transmitted a valuation list to the rating authority, but before the date on which the list is to come into force, it appears to him that in the case of a statutory water undertaking of which water hereditaments are included in the list the cumulo-value for the undertaking ought to be redetermined to conform with paragraph 1 of this Schedule and that on that account the list needs to be altered in any respect, he shall cause the list to be altered accordingly before that date.

(2) A proposal for the alteration of a valuation list so far as it relates to a water hereditament of a statutory water undertaking may be made on the grounds that the apportionment required by paragraph 2 or 4(1) of this Schedule was not properly made, or that the cumulo-value for the undertaking ought to be re-apportioned among rating districts in which water hereditaments of the undertaking are situated.

(3) Where, in the case of any rating area, a proposal is made falling within sub-paragraph (2) of this paragraph, or an objection is made falling within paragraph 4(3) of this Schedule, the valuation officer shall cause copies of the proposal or objection to be served on the rating authority for every other rating area in which there are water hereditaments of the undertaking in question which appear relevant to the proposal or objection.

(4) Where it appears to the valuation officer that the valuation list may be affected by any such proposal or objection as aforesaid relating to another valuation list, and he makes a proposal

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for any consequential alteration of the first-mentioned list which appears to him to be required if effect is given, in whole or in part, to the original proposal or objection, then, if the valuation officer states in his proposal that it is one to which this sub-paragraph applies, any alteration of the list which is made in consequence of his proposal shall have effect as from such date as may be specified in the proposal notwithstanding that the date is earlier than that provided by section 79 of this Act.

(5) In proceedings on any such proposal or objection as aforesaid a local valuation court or the Lands Tribunal shall afford to the rating authority for every such other area as aforesaid an opportunity of appearing and being heard before the court or Tribunal, and may then direct such consequential alterations as may be required in the valuation list for any such area; and the valuation officer shall cause the valuation list to be altered accordingly.

(6) The reference in sub-paragraph (3) of this paragraph to water hereditaments appearing relevant to a proposal or objection is a reference to water hereditaments of which the rateable value appears to the valuation officer (in relation to the valuation list in which that value is shown), or as the case may be to the court or Tribunal, liable to be affected by any re-apportionment in consequence of the proposal or objection.

Apportionment etc., of cumulo-value

6.—(1) Any provision of this Schedule relating to the apportionment of the cumulo-value of an undertaking among rating areas or rating districts or with respect to any amount so apportioned shall have effect subject to the necessary modifications where, by reason of the fact that the undertaking does not extend beyond the boundaries of a single rating area or a single rating district, provision for apportionment is inappropriate; and in relation to an undertaking which does not extend beyond the boundaries of a single rating district—

(*a*) effect shall not be given to objections to any proposal under paragraph 4 of this Schedule with respect to the water hereditaments of that undertaking;

(*b*) paragraph 5(3) to (6) of this Schedule shall not apply.

(2) Anything required under this Schedule to be done in determining or adjusting the cumulo-value for an undertaking, and any apportionment of a cumulo-value, shall be done or made by the Commissioners.

(3) Any apportionment of the cumulo-value for an undertaking among rating districts shall be done in like manner as would have been required for the apportionment of the net annual value of the undertaking if the valuation of the water hereditaments of the undertaking had fallen to be made under section 19(3) of this Act on the profits basis as hereditaments of an undertaking not including any dwellings, and any such apportionment among rating areas shall be done in the same manner.

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(4) Before the end of December last before the coming into force of any new valuation lists, the Commissioners shall as respects each statutory water undertaking furnish to the undertakers and to the rating authorities concerned the particulars required by the Commissioners for determining the cumulo-value for the undertaking for the purposes of those lists and also particulars of the manner in which the cumulo-value is to be apportioned among rating districts.

Ascertainment of average water supplies

7.—(1) The yearly average supply of any or all undertakers in any period shall be ascertained for the purposes of this Schedule as follows.

(2) Subject to the provisions of this paragraph, it shall be taken to be the aggregate of the amounts certified under sub-paragraph (3) of this paragraph by the undertakers or all the undertakers for the calendar years comprised in the period, divided by the number of those calendar years.

(3) Not later than six months after the end of any calendar year relevant to the ascertainment of yearly average supplies for the purposes of this Schedule, statutory water undertakers shall estimate and certify to the Commissioners, to the nearest hundred thousand gallons, the amount of water supplied by the undertakers in that calendar year, the amount so supplied in bulk, and the amount supplied in bulk during that year to the undertakers, and shall also certify whether the undertakers were supplying water during the whole of that year (disregarding any temporary suspension of supply).

(4) The duty to certify imposed on undertakers by this paragraph shall be enforceable by mandamus at the instance of the Commissioners.

(5) Where any undertakers supply non-potable water otherwise than in bulk, they shall, in certifying under sub-paragraph (3) of this paragraph the amount of water supplied by them, show separately (to the nearest hundred thousand gallons) the amount of non-potable water supplied by them otherwise than in bulk, and the amount of water certified as supplied by them shall be treated as reduced by one-half of the said amount of non-potable water.

(6) If a certificate under sub-paragraph (3) of this paragraph shows that all or any of the water supplied was supplied in bulk, or that the undertakers giving the certificate took a supply in bulk, or both, the amount certified as supplied shall be treated as reduced by one-half of the amount certified as supplied, or taken by way of supply, in bulk.

(7) If the undertakers, or any of the undertakers, have certified that they were not supplying water throughout the whole of any of the calendar years in the period, the aggregate of the amounts certified by them for all such years in the period shall be taken for the purposes of sub-paragraph (2) of this paragraph to be the aggregate of the amounts certified for the remaining such

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years, divided by the number of those years and multiplied by the number of calendar years in the whole period.

(8) For the purposes of this Schedule—

(*a*) any estimate of the amount of water supplied shall be made by reference to the amount put out by the undertakers (and not to the amount received by the persons to whom the water was supplied);

(*b*) subject to paragraph (*c*) of this sub-paragraph, references to the supply of water in bulk are references to a supply taken by any persons for augmenting or constituting the supply to be given by them;

(*c*) water shall not be treated as supplied to any undertakers by a river authority by reason only that the undertakers abstract, or are authorised to abstract, water in pursuance of a licence under the Water Resources Act 1963 granted by the river authority.

1963 c. 38.

Interpretation

8.—(1) For the purposes of this Schedule—

(*a*) subject to sub-paragraph (2) of this paragraph, references to the basic period for any valuation lists are references to the period of five calendar years ending fifteen months before the coming into force of the lists;

(*b*) the expression "rating district", in relation to Greater London, does not include a part of a rating area which is subject to separate or differential rating.

(2) In the case of the valuation lists in force at the date of commencement of this Act, sub-paragraph (1)(a) of this paragraph shall have effect as if for the reference to five calendar years there were substituted a reference to two calendar years.

Modifications in cases of new undertakings, amalgamations etc.

9.—(1) The provisions of this paragraph shall have effect as respects cases where a statutory water undertaking is changed (by acquisition, merger or division) into part or the whole of one or more other such undertakings (hereafter in this paragraph referred to as "new undertakings").

(2) Where new valuation lists come into force at the same time as the change, then in determining the cumulo-value for the purposes of those lists—

(*a*) paragraph 1(3) to (6) of this Schedule shall be applied separately to the previous cumulo-values for each of the undertakings comprised in a new undertaking;

(*b*) where a new undertaking consists of or comprises a part of an undertaking, the said paragraph 1(3) to (6) shall first be applied to the whole of that undertaking and the resulting cumulo-value shall be divided between the parts of the undertaking;

(*c*) in any case, the cumulo-value for a new undertaking shall be the aggregate of the sums determined for the undertakings or parts of undertakings comprised in the new undertaking after the application of the said paragraph 1(3) to (6) and any division in accordance with paragraph (*b*) of this sub-paragraph.

(3) Where the change takes place during the currency of any valuation lists, the following provisions shall have effect for the period between the change and the coming into force of the first new valuation lists to come into force after the change :—

(*a*) for the year in which the change takes place the rateable values of hereditaments which on the change become water hereditaments of a new undertaking shall be the same as they were before the change, the rateable value of any water hereditament of a new undertaking which is part of a hereditament which before the change was a water hereditament of another undertaking being ascertained by the Commissioners by apportionment ;

(*b*) for any subsequent year the rateable values of water hereditaments of a new undertaking shall be such as the Commissioners may determine to be appropriate having regard to the cumulo-values for the undertakings wholly or partly comprised in the new undertaking ;

(*c*) without prejudice to the generality of paragraph (*a*) of this sub-paragraph, no alteration shall be made under paragraph 4 of this Schedule as respects water hereditaments of a new undertaking so as to affect the rateable values of such hereditaments for the year in which the change took place ;

(*d*) in the application of paragraph 3 of this Schedule (for any subsequent year) as respects any period of years ending after the change—

(i) the undertakers carrying on a new undertaking shall be treated as having had in periods beginning before the change a yearly average supply ascertained by reference to the yearly average supplies of the undertakers carrying on the undertakings wholly or partly comprised in the new undertaking ; and

(ii) the cumulo-value of a new undertaking shall be taken to be an amount ascertained by the Commissioners as that which appears to them appropriate having regard to the said cumulo-values ;

and in determining the cumulo-value for a new undertaking for the purposes of the first new valuation lists coming into force after the time of the change, the Commissioners shall ascertain the amount which appears to them appropriate to be treated as the cumulo-value for the new undertaking for the purposes of the previous lists and as the yearly average supply of the new undertaking for any relevant period and shall proceed accordingly.

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(4) For the purpose of giving effect—

(*a*) to any determination under sub-paragraph (3)(*b*) of this paragraph ; or

(*b*) to any determination of the cumulo-value for a new undertaking for the purposes of the first new valuation lists coming into force after the time of the change where the lists have already been transmitted to rating authorities,

such alterations shall be made in valuation lists (without any proposal) as the valuation officer may direct, and if the lists have come into force they shall be deemed always to have had effect subject to those alterations.

(5) If at the time of the change any undertaking wholly or partly comprised in a new undertaking has not given any certificate required by paragraph 7(3) of this Schedule, it shall be the duty of the new undertaking to give the certificate, and paragraph 7(4) of this Schedule shall apply accordingly.

(6) For the purposes of the foregoing provisions of this paragraph, the Commissioners shall make such aggregations or apportionments, or both, of cumulo-values and of amounts of water certified as supplied as the case may require, but before making any aggregation or apportionment of amounts of water certified as supplied the Commissioners shall hold such consultations as appear to them appropriate.

10.—(1) Where an undertaking for the supply of water, not being a statutory water undertaking—

(*a*) is acquired by statutory water undertakers, with or without a statutory water undertaking being acquired by them at the same time, or is merged with one or more undertakings for the supply of water of which at least one is a statutory water undertaking ; or

(*b*) becomes a statutory water undertaking,

the Minister may by order direct that paragraph 9 of this Schedule if not otherwise applicable shall apply, but subject to such modifications as may be specified in the order, and if otherwise applicable shall apply subject to such modifications as may be so specified, or the Minister may by order direct that hereditaments occupied for the purposes of the acquiring undertakers, the undertaking created by the merger or the new statutory undertaking, as the case may be, shall be valued for rating purposes in such other manner as may be specified by the order.

(2) An order under this paragraph providing for valuation in any such other manner as aforesaid may apply, restrict or modify the provisions of Part V of this Act relating to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending.

(3) An order under this paragraph may be made with respect to undertakings generally or any specified description of undertakings, or with respect to a particular undertaking, and may make different provision for hereditaments of different descriptions.

(4) Any order under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

SCH. 4

11.—(1) Where—

(*a*) the first calendar year during the whole of which the undertakers carrying on a statutory water undertaking supply water (hereinafter referred to as " the initial year ") is or was later than the year 1959 ; and

(*b*) the undertaking is not and has not been such a new undertaking as is referred to in paragraph 9(1) of this Schedule or an undertaking as respects which an order may be or might have been made under paragraph 10 thereof,

the undertakers shall certify to the Commissioners that the undertaking is one to which this paragraph applies and the following provisions of this paragraph shall have effect.

(2) For the purposes of valuation lists coming into force in a calendar year earlier than the tenth after the initial year—

(*a*) the rateable values of water hereditaments of the undertaking shall not be ascertained in accordance with paragraphs 1 and 2 of this Schedule but by apportioning the cumulo-value for the undertaking for the year, as hereinafter determined, among rating districts in which water hereditaments of the undertaking are situated ; and

(*b*) no variation of those rateable values shall be made under paragraph 4 of this Schedule ;

and in the application of the said paragraphs to any other undertaking in any such case the first-mentioned undertaking shall be disregarded for all purposes.

(3) The cumulo-value for the undertaking for any year during the currency of valuation lists coming into force as aforesaid shall be the amount obtained by multiplying the aggregate of the cumulo-values for all statutory water undertakings in England and Wales for which such values fall to be determined under paragraph 1 of this Schedule, being the values determined for the purposes of the valuation lists current during that year, by the amount of water hereinafter mentioned, and dividing the product by the yearly average supply of all such undertakings in the basic period for those lists.

(4) For any such year not later than the ninth of the years in which the undertakers fall to be rated the said amount of water is the amount of water supplied by the undertakers in the period specified in relation to the year in question in the following table, reduced, where that period exceeds twelve months, in the proportion which twelve months bears to that period or increased, where the undertaking was operating during a part only of that period, in the proportion which the whole period bears to that part.

TABLE

Year	*Period of supply*
First.	The first year.
Second to fifth.	The twelve months ending with December in the year for which the period is being determined.
Sixth to ninth.	The period beginning with the end of December last before the beginning of the fifth year and ending with December in the year for which the period is being determined.

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(5) For the tenth, eleventh and any subsequent such year the said amount is one-fifth of the amount of water supplied by the undertakers over the period of five calendar years ending next before the beginning of the year in question.

(6) If during the whole or any part of any period mentioned in sub-paragraph (4) or (5) of this paragraph the undertakers were giving or receiving a supply of water in bulk, or both, the amount of water supplied over the period shall be treated as reduced by one-half of the amount of the supply or supplies in bulk.

(7) If during the whole or any part of any such period as aforesaid the undertakers were giving a supply of non-potable water otherwise than in bulk, the amount of water supplied over the period shall be treated as reduced by one-half of the amount of non-potable water so supplied by them.

(8) It shall be the duty of the undertakers, enforceable by mandamus at the instance of the Commissioners—

(*a*) for the twelve months or each twelve months of any of the periods mentioned in sub-paragraph (4) or (5) of this paragraph to furnish to the Commissioners, not later than the end of June last before the beginning of that twelve months (or, where the undertaking had not then begun to operate, as soon as may be after it so began), a provisional estimate, to the nearest hundred thousand gallons, of the amount of water expected to be supplied by the undertakers during those twelve months and of the amount of any supply in bulk expected to be given or taken by them during those twelve months;

(*b*) not later than six months after the end of any such twelve months as aforesaid, to estimate and certify to the Commissioners, to the nearest hundred thousand gallons, any such amount as aforesaid;

(*c*) to show separately (to the nearest hundred thousand gallons), in any such provisional estimate or certificate as aforesaid, any amount of non-potable water supplied by the undertakers otherwise than in bulk;

and the provisional estimate furnished under paragraph (*a*) of this sub-paragraph for the twelve months or the first twelve months therein referred to shall include a statement of the date on which the undertaking began to operate or, if it has not begun to operate when the estimate is furnished, of the date on which it is expected to begin to operate, and in the latter case the estimate under paragraph (*b*) of this sub-paragraph shall include a statement of the date on which the undertaking began to operate.

(9) Cumulo-values under this paragraph shall in the first place be determined in accordance with the said provisional estimates, in so far as estimates under sub-paragraph (8)(*b*) of this paragraph are not available; and the valuation officer, in any year in which he does not transmit new valuation lists, shall notify to rating authorities before the end of December the amounts of the rateable values apportioned to rating districts under this paragraph for the following year, and on or as soon as may be after the beginning of the said following year shall give directions for the alteration of the valuation lists accordingly without any proposal.

(10) The functions conferred on a valuation officer by sub-paragraph (9) of this paragraph shall not be exerciseable in respect of an undertaking where the following year mentioned in that sub-paragraph is the first year in which the undertaking operates or where it is the second such year and, by reason of the lateness of the time by which the undertakers furnish provisional estimates, it is not practicable for the valuation officer to ascertain what alterations of valuation lists are required for water hereditaments of the undertaking for that year; but in the case of any such year (including any such year which is the first for which new valuation lists are in force) the valuation officer shall as soon as may be give directions for such entries or alterations to be made in valuation lists, without any proposal, as the case may require, and the entries or alterations shall have effect as from the beginning of the year in question.

(11) Cumulo-values under this paragraph shall be finally determined in accordance with the amounts certified under sub-paragraph (8)(*b*) of this paragraph, and any entry in a valuation list made on the basis of provisional estimates shall be corrected, on a direction given by the valuation officer and without any proposal, so as to conform with the cumulo-values as finally determined; and any such correction shall have effect as from the beginning of the year to which it relates.

(12) In the application of this Schedule to the valuation of hereditaments in accordance with this paragraph—

(*a*) paragraphs 3(4) and 4(3) shall not apply;

(*b*) for the reference in paragraph 5(1) to paragraph 1 there shall be substituted a reference to this paragraph;

(*c*) for the reference in paragraph 5(2) to paragraph 2, there shall be substituted a reference to sub-paragraph (2)(*a*) of this paragraph;

(*d*) the following provision shall have effect in substitution for paragraph 6(4), that is to say, that not later than five months before the beginning of any year for which this paragraph applies the Commissioners shall furnish to the undertakers and to the rating authorities concerned the particulars required by the Commissioners for determining the cumulo-value for the undertaking for the year and also particulars of the manner in which the cumulo-value is to be apportioned among rating districts.

(13) In determining the cumulo-value for the undertaking for the purposes of the first new valuation lists to come into force in a calendar year later than the ninth after the initial year, paragraph 1 of this Schedule shall apply with the substitution for references to the previous cumulo-value of references to the latest cumulo-value as finally determined under the foregoing provisions of this paragraph and as if sub-paragraphs (3) and (4) of the said paragraph 1 were omitted.

Section 32.

SCHEDULE 5

RAILWAY OR CANAL PREMISES

PART I

Amount of payments in lieu of rates

1. The amount of the payment in any year by any transport Board under section 32(5) of this Act shall be determined in accordance with the provisions of this Part of this Schedule by reference to the following amount (hereafter in this Part of this Schedule referred to as the "standard amount"), that is to say—

	£
(*a*) in the case of the British Railways Board ...	3,522,000
(*b*) in the case of the London Transport Board ...	1,193,000
(*c*) in the case of the British Waterways Board ...	85,000

2.—(1) For each year there shall be determined the number (reduced or increased to the nearest whole number by ignoring any fraction which is less than one-half and treating any other fraction as equivalent to one) representing the aggregate gross charge to rates for England and Wales for the immediately preceding year, as ascertained or estimated, and in either case certified, by the Minister, multiplied by 240 and divided by the rateable value for England and Wales for that immediately preceding year as ascertained and certified by the Minister.

(2) The reference in sub-paragraph (1) of this paragraph to the aggregate gross charge to rates for England and Wales for the immediately preceding year shall be construed as a reference to the total of the amounts required to be paid by virtue of all the rates made by all the rating authorities in England and Wales for that year or any part thereof, calculated as if, in the case of each hereditament, the amount payable were that ascertained by applying the poundage of the rate to the rateable value of the hereditament, without any allowance or deduction, and (if that year is the year 1967–68 or a later year) as if the aggregate amount of the domestic element of rate support grants for that year were an amount required to be paid by virtue of rates made for that year by rating authorities in England and Wales; and for the purposes of the said sub-paragraph (1)—

(*a*) the rateable value for England and Wales for any year shall be taken to be the aggregate of the rateable values for that year of the areas of all rating authorities in England and Wales; and

(*b*) the rateable value of the area of a rating authority for any year shall be taken to be the aggregate, as certified by the valuation officer, of the rateable values shown on the first day of that year in the valuation list in force on that day for that area, subject, however, to any alteration in the list made in consequence of any provision of this Act whereby the alteration is to be treated as having been made at the beginning of the year.

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3.—(1) The amount to be paid in any year by each respectively of the transport Boards shall be the relevant standard amount adjusted—

(*a*) by applying to that standard amount the fraction of which the numerator is the number determined under paragraph 2(1) of this Schedule and the denominator is 214; and

(*b*) by making such further adjustments for changes in the circumstances of the Board in question as may be prescribed by order made, subject to paragraph 6(2) of this Schedule, by the Minister.

(2) Any order made under sub-paragraph (1)(*b*) of this paragraph may provide for effecting a comparison between the circumstances of the transport Board in question and the circumstances at some time before 1st January 1963 of the British Transport Commission as a whole, or of the part of the Commission's undertaking corresponding to that of the Board, or partly the one and partly the other.

PART II

Supplementary provisions

4.—(1) The sums falling to be paid for any year by virtue of section 32(5) of this Act shall be paid to the Minister and, subject to sub-paragraphs (2) and (3) of this paragraph, shall be distributed by him at such times as he may determine among the rating authorities in England and Wales in proportion to the rateable values of their respective areas for that year determined in accordance with paragraph 2(2)(*b*) of this Schedule and be taken into account for any purposes of this or any other Act as if they were paid on account of rates, and in computing the product of a penny rate; and where, under any statutory provision other than this Act, any amount falls to be calculated by reference to the rateable value for any area, the Minister may by regulations provide that, for the purposes of that statutory provision, the rateable value of the area of any rating authority who receive any payment from the sums paid under the said section 32(5) shall be deemed to be increased by an amount calculated, by reference to the payments so made to that authority, in such manner as may be prescribed by the regulations.

(2) The Minister may, after consultation with such of the Transport Boards and such associations of local authorities as appear to him to be concerned and with any local authority with whom consultation appears to him to be desirable, by order provide that the sums paid to him under sub-paragraph (1) of this paragraph shall, instead of being distributed as provided by that sub-paragraph, be distributed as provided by the order; and any such order—

(*a*) may contain such incidental, supplemental and consequential provisions, including provisions altering any enactment or instrument, as the Minister considers expedient for the purposes of the order; and

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(*b*) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(3) Any sums payable by the Minister under any provision of the Local Government Act 1948 by way of compensation to any officer or servant of the Railway Assessment Authority or the Anglo-Scottish Railways Assessment Authority shall be defrayed out of such payments falling to be made by virtue of the said section 32(5) as the Minister may direct.

1948 c. 26.

(4) In relation to the City of London, the provisions of sub-paragraph (1) of this paragraph with respect to the taking into account of sums distributed under that sub-paragraph shall have effect subject to such modifications as the Minister may by order direct.

5. Without prejudice to the powers to make orders conferred by paragraphs 3(1)(*b*) and 4(2), but subject to paragraph 6, of this Schedule, the Minister may, after such consultation as is mentioned in the said paragraph 4(2), by order do all or any of the following things, that is to say—

(*a*) direct that the provisions of section 32 of this Act with respect to railway or canal premises shall apply also to other premises occupied wholly or mainly for purposes of any of the transport Boards, or shall not apply to premises to which they would apply but for the provisions of the order;

(*b*) make such amendments in the provisions of the said section 32 or Part V of this Act as may be consequential on the giving of any such direction as is mentioned in sub-paragraph (*a*) of this paragraph; and

(*c*) make such amendments, whether consequential or not, in any of the figures set out in this Schedule as may be specified in the order.

6.—(1) No order shall be made under paragraph 3(1)(*b*) or 5 of this Schedule unless a draft thereof has been laid before Parliament and approved by a resolution of each House of Parliament.

(2) An order made under the said paragraph 3(1)(*b*) with respect to the British Railways Board shall be made by the Minister and the Secretary of State for Scotland acting jointly and shall be made as one statutory instrument with, and make for England and Wales provision identical with that made for Scotland by, an order with respect to Scotland under section 66(4)(*b*) of the Transport Act 1962.

1962 c. 46.

(3) An order under paragraph 5 of this Schedule may be made as one statutory instrument with an order with respect to Scotland under section 109 of the Local Government Act 1948 and, in that case, shall be made by the Minister and the Secretary of State for Scotland acting jointly.

7. Without prejudice to the power to make regulations conferred on him by paragraph 4(1) of this Schedule, the Minister may make

regulations for carrying section 32 of this Act and this Schedule into effect, and in particular—

(*a*) for determining the manner in which, subject to the express provisions of the said section 32 or this Schedule, any calculation or estimate is to be made for any of the purposes of that section or this Schedule ;

(*b*) for determining the times at which payments by virtue of section 32(5) of this Act are to be made ;

(*c*) for providing that the calculations or estimates by reference to which any such payments are made may be treated as either conclusive or provisional, or conclusive for some purposes and provisional for other purposes, and, so far as they are to be treated as provisional, for the making of further calculations or estimates based on information not previously available and for adjusting in the light thereof any payments already made ;

(*d*) for modifying the operation of the said section 32 or this Schedule in relation to any authority if and in so far as any such modification is required in relation to that authority in consequence of any alterations or combinations of authorities or alterations of boundaries.

8.—(1) In determining the rateable value of any office premises such as are mentioned in section 32(2)(*b*) of this Act, any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, shall be disregarded.

(2) The Minister may by regulations make such provision as he considers appropriate for securing, in the case of—

(*a*) premises liable to be rated both by virtue of the said section 32(2)(*b*) and by virtue of some other enactment ; and

(*b*) premises of which a part is liable to be rated by virtue of the said section 32(2)(*b*) and another part is liable to be rated by virtue of some other enactment,

that the premises are included in the valuation list as a single hereditament with a single rateable value ; and the regulations may make different provision for different circumstances and may contain such supplemental, consequential and incidental provisions, including provisions modifying any enactment, as the Minister considers expedient for the purposes of the regulations.

(3) Any question as to whether, for the purposes of the said section 32(2)(*b*), any premises are situated on operational land of the body in question shall be determined by the Minister of Transport.

(4) The valuation officer shall from time to time make such proposals as appear to him to be requisite for altering valuation lists so as to give effect to the said section 32(2)(*b*) and sub-paragraph (1) of this paragraph, and may, if he thinks fit, before making such a proposal in respect of any premises—

(*a*) raise a question as to whether the premises are situated on operational land of the body in question ; and

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(*b*) make an application to the Minister of Transport for the determination of that question;

and if he makes such an application he shall, before the expiration of the period of seven days beginning with the date of the application, serve notice of it on the occupier of the premises and the rating authority for the area in which the premises are situated; and where it is determined in consequence of the application that the premises to which the application relates are not situated on operational land of the body in question—

(i) the valuation officer may make a proposal in respect of the premises by reference to the same considerations as would have been applicable if the proposal had been made on the date of the application; and

(ii) any alteration in a valuation list made in pursuance of a proposal certified by the valuation officer to have been made by him in consequence of the determination shall have effect as if any notice of the proposal served on the occupier of the premises had been so served at the same time as the notice of the application was served on him under the foregoing provision of this sub-paragraph.

Section 33.

SCHEDULE 6

GAS BOARDS

PART I

Calculation of rateable value of notional hereditament

1. The provisions of this Part of this Schedule shall have effect for the purpose of calculating for any rate period the rateable value of the hereditament which, by virtue of section 33(3) of this Act, a Gas Board are to be treated as occupying in any rating area.

2.—(1) Subject to sub-paragraph (2) of this paragraph, for the purposes of this Part of this Schedule the basic total of rateable values of each respectively of the Gas Boards set out in the following Table shall be taken to be the amount so set out in relation to that Board.

TABLE

Gas Board	*Basic total of rateable values* £
Northern	522,892
North-Western	1,589,871
North-Eastern	657,498
East Midlands	1,234,176
West Midlands	1,341,188
Wales	288,915
Eastern	504,574
North Thames	1,158,164
South Eastern	1,355,082
Southern	511,517
South Western	476,683

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(2) If it appears to the Minister that by reason of any substantial change of circumstances it is expedient so to do, he may, by order made after consultation with the Gas Council and with such associations of local authorities as appear to him to be concerned, and with any local authority with whom consultation appears to him to be desirable, vary for all Gas Boards the amounts to be taken as their respective basic totals of rateable values for the purposes of this Part of this Schedule; but an order under this sub-paragraph shall not have effect until approved by a resolution of each House of Parliament.

3. For the purposes of this Part of this Schedule, the standard number of therms of a Gas Board shall be taken to be the number certified by the Board to be, in their estimation, the total number of therms in the gas supplied by them in the year 1957-58 to consumers in their area less one-half the number of therms in any gas purchased by the Board in that year.

4.—(1) For each year each Gas Board shall—

(*a*) estimate the number representing the total number of therms supplied by the Board or the Gas Council in the penultimate year to consumers in the Board's area less one-half the number of therms in any gas purchased by the Board in the penultimate year otherwise than from the Gas Council; and

(*b*) calculate and certify the amount by which that estimated number exceeds, or falls short of, the Board's standard number of therms;

and the Board's basic total of rateable values shall be adjusted for that year by multiplying it by the fraction of which the numerator is the Board's standard number of therms increased by one-fifth of the said excess or, as the case may be, decreased by one-fifth of the said deficiency, and the denominator is the Board's standard number of therms.

(2) For the purposes of the foregoing sub-paragraph, gas purchased by the Gas Council from any person other than a Gas Board shall be treated as having been purchased by the Gas Boards in the respective quantities settled by a scheme or schemes made from time to time by the Gas Council and approved by the Minister of Power.

5.—(1) Subject to sub-paragraph (4) of this paragraph and to section 33(5) of this Act, a Gas Board's basic total of rateable values, as adjusted for any year under paragraph 4 of this Schedule, shall be apportioned in accordance with sub-paragraph (2) of this paragraph for that year among all the rating areas in which in the penultimate year any therms were supplied to consumers, or were manufactured, or were produced by such an application of such a process as is mentioned in section 33(3)(*b*) of this Act, either by the Board or, in the Board's area, by the Gas Council.

(2) The proportion of the adjusted total aforesaid to be allocated under sub-paragraph (1) of this paragraph to any one rating area

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shall be ascertained by multiplying that adjusted total by the fraction of which—

(*a*) the numerator is the number of therms supplied to consumers in that rating area by the Board or, in the Board's area, by the Gas Council in the penultimate year, as estimated and certified by the Board, plus nine-tenths of the number of therms, if any, manufactured, or produced by such an application of such a process as aforesaid, in that rating area by the Board or, in the Board's area, by the Gas Council in the penultimate year, as so estimated and certified; and

(*b*) the denominator is the total number of therms supplied to consumers in the Board's area by the Board or the Gas Council in the penultimate year, as so estimated and certified, plus nine-tenths of the total number of therms manufactured, or produced by such an application of such a process as aforesaid, in the Board's area by the Board or the Gas Council in the penultimate year, as so estimated and certified.

(3) For the purposes of sub-paragraph (2) of this paragraph, the number of therms produced by such an application of such a process as aforesaid shall be taken to be half the actual number thereof.

(4) Subject to paragraph 14 of this Schedule, the Minister may by order provide that the adjusted total aforesaid shall, in the case of all Gas Boards or any Gas Board specified by the order, instead of being apportioned and allocated as provided by the foregoing provisions of this paragraph, be apportioned and allocated as provided by the order.

6. The amount which, in accordance with paragraph 5 of this Schedule, is allocated for any year to a rating area in the case of any Gas Board shall be the rateable value of the hereditament which, by virtue of section 33(3) of this Act, that Board are to be treated as occupying in that area for any rate period consisting of or forming part of that year.

PART II

Supplementary provisions

7. As respects each rating area in which a Gas Board will fall to be treated as occupying, during any rate period, a hereditament of a rateable value calculated in accordance with Part I of this Schedule, it shall be the duty of the Board, before the end of the month of October preceding the beginning of that period, to transmit to the rating authority and to the valuation officer a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing the rateable value of that hereditament.

8. On receipt of a statement under paragraph 7 of this Schedule, the valuation officer shall calculate the rateable value of the hereditament which the Gas Board are to be treated as occupying

during the rate period in question, and shall notify the amount of that rateable value to the rating authority before the end of the month of December preceding the beginning of that rate period. SCH. 6

9. The duty imposed on a Gas Board by paragraph 7 of this Schedule shall be enforceable by mandamus at the instance of the rating authority or of the valuation officer; and the duty imposed on the valuation officer by paragraph 8 of this Schedule shall be enforceable by mandamus at the instance of the rating authority.

10. Where the valuation officer notifies the amount of a rateable value to the rating authority in respect of a Gas Board in accordance with paragraph 8 of this Schedule—

(*a*) the rating authority, in making and levying any rate for a rate period to which the notification relates, shall include the Gas Board as the occupier of a hereditament of that rateable value; and

(*b*) the valuation officer, at or as soon as may be after the beginning of the year consisting of or comprising any such rate period, shall cause such alterations (if any) to be made in the valuation list as may be requisite for showing the Gas Board in the list as the occupier of a hereditament of that rateable value; and if any such alteration is made after the beginning of the year, it shall be treated as having been made at the beginning of the year:

Provided that, if the year referred to in sub-paragraph (*b*) of this paragraph is a year beginning with the date on which a new valuation list comes into force, that sub-paragraph shall not apply, but the valuation officer shall include the Gas Board in the list as the occupier of a hereditament of the said rateable value.

11.—(1) The provisions of this paragraph shall have effect, in the case of a Gas Board, where gas is manufactured by the Board, or in the Board's area by the Gas Council, in a gasworks which is situated partly in one rating area and partly in one or more other rating areas.

(2) For the purposes of section 33 of this Act, the Gas Board or Gas Council shall be treated as manufacturing gas in each of the rating areas in which a part of the gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.

(3) For the purposes of paragraph 5 of this Schedule, the gas manufactured in the gasworks in any year shall be treated as apportioned between all the rating areas in which parts of the gasworks are situated, in such proportions as may be agreed between the rating authorities of those areas and the Gas Board:

Provided that if any apportionment required by this sub-paragraph for the purpose of apportioning the Board's adjusted total of rateable values for any year has not been agreed between the rating authorities and the Board before the end of the month of September preceding the beginning of that year, the apportionment required by

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this sub-paragraph shall be made by the Minister and notified by him to the rating authorities and to the Board as soon as may be after the end of that month.

(4) In this paragraph—

(*a*) the expression "gasworks" means any group of premises within one curtilage which is occupied by a Gas Board or the Gas Council for the purposes of the manufacture of gas; and a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public highway;

(*b*) any reference to the manufacture of gas shall be construed as including a reference to the production of gas by such an application of such a process as is mentioned in section 33(3)(*b*) of this Act.

1948 c. 67.

12. The powers conferred on the Minister of Power by sections 6(6) and 24(3) of the Gas Act 1948 (which authorise that Minister, in an order varying the area of a Gas Board, or transferring property between Gas Boards, to provide for certain matters arising out of the variation or transfer) shall include power, by an order made thereunder, to modify in the case of any Gas Board affected by the order—

(*a*) the application of Part I of this Schedule; and

(*b*) the foregoing provisions of this Part of this Schedule.

13. For the purposes of section 33(2)(*d*) of this Act, paragraph 8 of Schedule 5 to this Act shall have effect as if in that paragraph—

(*a*) for any reference to section 32(2)(*b*) of this Act there were substituted a reference to the said section 33(2)(*d*); and

(*b*) for any reference to the Minister of Transport there were substituted a reference to the Minister of Power.

14. Before making any order under section 33(5) or (6) of this Act or under paragraph 5(4) of this Schedule, the Minister shall consult with the Gas Council, with such associations of local authorities as appear to him to be concerned and with any local authority with whom consultation appears to him to be desirable; and any such order—

(*a*) may contain such incidental, supplemental and consequential provisions, including any provisions altering any enactment or instrument, as the Minister considers expedient for the purposes of the order; and

(*b*) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

SCHEDULE 7

Section 34.

ELECTRICITY BOARDS

PART I

CALCULATION OF RATEABLE VALUE ON WHICH RATES ARE TO BE ASSESSED

Rateable value of notional hereditament

1. The rateable value for any year of the hereditament which, by virtue of section 34(3) of this Act, an Electricity Board are to be treated as occupying in any rating area shall be the value of the distribution activities of the Board for that area and year increased, in the case of a Board carrying on generating activities in the area, by the value for that area and year of the generating activities of the Board.

Valuation of activities

2.—(1) The value of an Electricity Board's distribution or generating activities for a rating area shall be an apportioned part of the aggregate value of the Board's distribution or, as the case may be, generating activities, and, subject to sub-paragraph (2) of this paragraph, the apportionment shall be made—

(*a*) in the case of distribution activities, by reference to the aggregate net annual value of the rating area, or so much thereof as is comprised in the area of the Board, and of the area of the Board ;

(*b*) in the case of generating activities, by reference to the generating capacity of the Board in the rating area and the aggregate generating capacity of the Board.

(2) Subject to paragraph 16 of this Schedule, the Minister may by order provide that the apportionment required by sub-paragraph (1) of this paragraph, shall in the case of all Electricity Boards or any Electricity Board specified by the order, instead of being made as provided by paragraphs (*a*) and (*b*) of that sub-paragraph, be made as provided by the order.

Determination of aggregate value of activities

3.—(1) In the case of the Generating Board, the aggregate value of the generating and distribution activities of the Board for any year shall each be taken to be one half of the Board's basic value for that year:

Provided that, subject to paragraph 16 of this Schedule, the Minister may by order provide that the foregoing provisions of this sub-paragraph shall have effect as if for the reference to one half there were substituted references to such other fractions as may be specified by the order in relation to the Board's generating activities and distribution activities respectively.

(2) In the case of an Area Board—

(*a*) the aggregate value of the generating activities of the Area Board shall be taken to be an amount which bears to the

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aggregate value of the generating activities of the Generating Board the same proportion as the aggregate generating capacity of the Area Board bears to the aggregate generating capacity of the Generating Board;

(*b*) the aggregate value of the distribution activities of the Area Board shall be taken to be the Board's basic value for the year reduced, in the case of a Board carrying on generating activities, by the aggregate value of the generating activities.

Determination of Board's basic value

4. The basic value of an Electricity Board for any year shall be their share of the basic electricity rateable value determined in accordance with paragraph 5 of this Schedule adjusted as mentioned in paragraph 6 of this Schedule by reference to the excess or deficiency of the Board's output, as calculated and certified by the Board, in the twelve months ending with 31st December falling next but one before the beginning of the year for which the basic value is being ascertained, as compared with the Board's standard output.

5.—(1) Subject to sub-paragraph (2) of this paragraph, the basic electricity rateable value shall be taken to be £47,212,610; and the share thereof of each respectively of the Electricity Boards set out in the following table shall be the percentage of that sum so set out in relation to that Board.

Electricity Board	*Percentage*
Generating Board	50·000
London Area	7·055
South Eastern Area	3·454
Southern Area	4·256
South Western Area	2·073
Eastern Area	4·949
East Midlands Area	4·204
Midlands Area	4·990
South Wales Area	2·359
Merseyside and North Wales Area ...	3·047
Yorkshire Area...	4·972
North Eastern Area	3·107
North Western Area	5·534

(2) If it appears to the Minister that by reason of any substantial change of circumstances it is expedient so to do, he may by order made after consultation with the Electricity Council and with such associations of local authorities as appear to him to be concerned, and with any local authority with whom consultation appears to him to be desirable, vary the sum which under sub-paragraph (1) of this paragraph is to be taken to be the basic electricity rateable value; but an order under this sub-paragraph shall not have effect until approved by a resolution of each House of Parliament.

6. The adjustment mentioned in paragraph 4 of this Schedule shall be effected by multiplying the Board's share of the basic electricity rateable value by the fraction of which the numerator is the Board's standard output increased by one-fifth of the excess

mentioned in the said paragraph 4 or, as the case may be, decreased by one-fifth of the deficiency so mentioned, and the denominator is the Board's standard output. SCH. 7

Meaning of "output" and "standard output"

7. For the purposes of the foregoing provisions of this Schedule, the standard output of the Generating Board is the output of the Central Electricity Authority in the twelve months ending with 31st December 1957, as calculated and certified by the Generating Board, and the standard output of any Area Board is the ouput of that Board in that twelve months, as calculated and certified by that Board; and the expression "output"—

(*a*) in relation to the Central Electricity Authority or the Generating Board, means the total number of units of electricity supplied by the Authority or Board to Area Boards or direct to consumers in England and Wales;

(*b*) in relation to an Area Board, means the total number of units of electricity purchased or generated by the Board for supply direct to consumers, together with the estimated number of units of electricity supplied by the South of Scotland Electricity Board direct to consumers in the area of the Area Board, as certified by the South of Scotland Electricity Board.

Provisions as to generating activities and capacity

8.—(1) For the purposes of this Schedule an Electricity Board shall be treated, as respects any year, as carrying on generating activities, or carrying on such activities in a particular area, if (but only if) on 31st March falling next but one before the beginning of that year there was a generating station in commission for operation by the Board or, as the case may be, there was a generating station in commission as aforesaid in that area.

(2) For the purposes of this Schedule the generating capacity or aggregate generating capacity of an Electricity Board for any year shall be taken to be the installed capacity or aggregate installed capacity, that is to say the maximum amount of electricity, as certified by the Board, capable of being generated in the station or stations in question at 31st March falling next but one before the beginning of that year; and the said maximum amount shall be certified on the footing that all generators which were installed at any 31st March were capable of being fully used at that time.

(3) For the purposes of this Schedule a generating station situated partly in one rating area and partly in one or more other rating areas shall be treated as situated in each of the areas and its generating capacity on any date shall be treated as apportioned between the areas in such manner as may be agreed between the rating authorities of the areas and the Electricity Board.

(4) If the apportionment required by sub-paragraph (3) of this paragraph has not been agreed before the end of the month of September following the date as at which it is to be made, it shall be made by the Minister and notified by him to the rating authorities and the Board as soon as may be after the end of that month.

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(5) For the purposes of this Schedule any group of premises lying within one curtilage and occupied for the purposes of the generation of electricity shall be treated as one generating station; and a group of premises shall not be treated as not lying within one curtilage by reason only that it is traversed by a public highway or inland waterway.

Provisions as to aggregate net annual value

9.—(1) For the purposes of this Schedule the aggregate net annual value of a rating area for any year shall be taken to be the aggregate, as estimated and certified by the Commissioners, of the net annual value of every hereditament the rateable value of which appears in the valuation list for the area on 1st April in the preceding year other than any hereditament so appearing in pursuance of, or of the enactment re-enacted by, section 33(3) and 34(3) of this Act, and of the values appearing to the Commissioners to represent the net annual values of hereditaments occupied by or on behalf of the Crown.

(2) For the purposes of this Schedule the aggregate net annual value for any year of the area of an Electricity Board, or of any part of a rating area of which part only is comprised within the area of an Electricity Board, shall be ascertained by such aggregation or apportionment as may be required; and any apportionment under this sub-paragraph shall be made, and the result thereof certified, by the Commissioners.

(3) References in this Schedule to the area of an Electricity Board shall be construed, in relation to the Generating Board, as references to the whole of England and Wales.

PART II

SUPPLEMENTARY PROVISIONS

10. It shall be the duty of each Electricity Board, before 16th October preceding the beginning of any rate period in respect of which that Board will fall to be treated as occupying, in a rating area, a hereditament of a rateable value calculated in accordance with Part I of this Schedule, to transmit to the Commissioners a statement setting out particulars of all matters estimated, calculated and certified (otherwise than by the Minister or the Commissioners) for the purpose of computing the rateable value of that hereditament.

11. Before 15th November preceding the beginning of the rate period the Commissioners shall transmit particulars to each Electricity Board of the aggregate net annual value of the area of the Board and of each rating area or part of a rating area within the area of the Board.

12. Before the said 15th November the Commissioners shall notify to each rating authority the particulars necessary to enable the authority to calculate the rateable value of the hereditament which any Electricity Board are to be treated as occupying in the area of the authority.

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13. The Commissioners shall calculate the rateable value of the hereditament which any Electricity Board are to be treated as occupying during the rate period in question, and shall notify the amount of that rateable value to the rating authority before the end of the month of December preceding the beginning of the rate period.

14. Where the Commissioners notify the amount of a rateable value to the rating authority in respect of an Electricity Board in accordance with paragraph 13 of this Schedule—

(*a*) the rating authority, in making and levying any rate for a rate period to which the notification relates, shall include the Board as the occupier of a hereditament of that rateable value ; and

(*b*) the valuation officer, at or as soon as may be after the beginning of the year consisting of or comprising any such rate period, shall cause such alterations (if any) to be made in the valuation list as may be requisite for showing the Board in the list as the occupier of a hereditament of that rateable value ; and if any such alteration is made after the beginning of the year, it shall be treated as having been made at the beginning of the year:

Provided that if the year referred to in sub-paragraph (*b*) of this paragraph is a year beginning with the date on which a new valuation list comes into force, that sub-paragraph shall not apply, but the valuation officer shall include the Board in the list as the occupier of a hereditament of the said rateable value.

15. For the purposes of section 34(2)(*c*) of this Act, paragraph 8 of Schedule 5 to this Act shall have effect as if in that paragraph—

(*a*) for any reference to section 32(2)(*b*) of this Act there were substituted a reference to the said section 34(2)(*c*) ; and

(*b*) for any reference to the Minister of Transport there were substituted a reference to the Minister of Power.

16. Before making any order under paragraph 2(2) or the proviso to paragraph 3(1) of this Schedule, the Minister shall consult with the Electricity Council, with such associations of local authorities as appear to him to be concerned, and with any local authority with whom consultation appears to him to be desirable ; and any such order—

(*a*) may contain such incidental, supplemental and consequential provisions, including provisions altering any enactment or instrument, as the Minister considers expedient for the purposes of the order ; and

(*b*) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Section 40.

SCHEDULE 8

CHARITIES EXCLUDED FROM MANDATORY RELIEF

1. The universities of Birmingham, Bristol, Cambridge, Durham, East Anglia, Essex, Exeter, Hull, Keele, Kent at Canterbury, Lancaster, Leeds, Leicester, Liverpool, London, Manchester, Newcastle upon Tyne, Nottingham, Oxford, Reading, Sheffield, Southampton, Sussex, Wales, Warwick and York, but exclusive in the case of the University of London of the institution of that university known as Goldsmiths' College.

2. The colleges, institutions and schools of the universities of Durham, London and Wales, with the exception of—

(*a*) the following colleges of the University of Durham, that is to say, the College of the Venerable Bede, St. Chad's College and St. John's College; and

(*b*) the following colleges and institute of the University of London, that is to say, New College, Richmond College, the theological department of King's College London as defined in the King's College (Transfer) Act 1908, and the Lister Institute of Preventive Medicine.

1908 c. xxxix.

3. The Federated Institutes of the British Postgraduate Medical Federation, with the exception of the Institute of Cancer Research.

4. The Manchester College of Science and Technology.

5. The Battersea College of Technology, the Birmingham College of Advanced Technology, the Bradford Institute of Technology, the Bristol College of Science and Technology, Brunel College, the Chelsea College of Science and Technology, the Loughborough College of Technology, the Northampton College of Advanced Technology, the Royal College of Advanced Technology (Salford) and the Welsh College of Advanced Technology.

6. The colleges and halls in the universities of Oxford and Cambridge.

Section 49.

SCHEDULE 9

REBATES UNDER S. 49

PART I

Reckonable rates

1. In the case of a rebate application by such a person in respect of such a hereditament as is mentioned in paragraph (*a*) of section 49(3) of this Act, the applicant's reckonable rates shall, subject to the provisions of this Part of this Schedule, be—

(*a*) the amount of the rates chargeable on that person in respect of that hereditament for the rebate period to which the application relates, less

(*b*) the proportion of that amount which, by virtue of paragraph 3 and apart from paragraph 4 of this Schedule, is or would

be the reckonable rates in relation to that rebate period of any person or persons entitled to apply for a rebate in respect of any part of that hereditament by virtue of paragraph (*c*) of the said section 49(3). SCH. 9

2. In the case of a rebate application by such a person in respect of such a hereditament as is mentioned in paragraph (*b*) of the said section 49(3), the applicant's reckonable rates shall, subject to the provisions of this Part of this Schedule, be—

(*a*) an amount equal to such proportion of the rates chargeable on that person in respect of that hereditament for the rebate period to which the application relates as, having regard to the apportionment of the rateable value of the hereditament referred to in section 115(3)(*a*) of this Act, the rating authority may determine to be attributable to the part of that hereditament used for the purposes of a private dwelling or private dwellings, less

(*b*) the proportion of that amount which, by virtue of paragraph 3 and apart from paragraph 4 of this Schedule, is or would be the reckonable rates in relation to that rebate period of any person or persons entitled to apply for a rebate in respect of any part of that hereditament by virtue of the said paragraph (*c*).

3. In the case of a rebate application by such a person in respect of such a part of a hereditament as is mentioned in the said paragraph (*c*), the applicant's reckonable rates shall, subject to the provisions of this Part of this Schedule, be such proportion of the amount which, for the purposes of a rebate application in respect of the same rebate period by an occupier of the hereditament, is or would be the amount referred to in paragraph 1(*a*) or, as the case may be, paragraph 2(*a*) of this Schedule as the rating authority may consider it appropriate (having regard to all the circumstances and, in particular, where that part of the hereditament is at the date of the making of the application the subject of a tenancy to which the Rent Acts apply or a statutory tenancy, to any relevant agreement or determination such as is mentioned in the definition of " rates " contained in section 25(1) of the Rent Act 1957 or in section 47(1) of the Rent Act 1965) to attribute to that part of the hereditament. 1957 c. 25. 1965 c. 75.

4. Where, at the date of the making of a rebate application in respect of any hereditament or part of a hereditament, the persons who reside or are usually resident in the relevant premises, that is to say—

(*a*) in the case of such an application as is mentioned in paragraph 1 or 2 of this Schedule, the hereditament apart from any part thereof in respect of which by virtue of the said paragraph (*c*) any other person is entitled to make a rebate application ;

(*b*) in the case of such an application as is mentioned in paragraph 3 of this Schedule, the part of the hereditament in respect of which the application is made,

include (apart from any child or children) any person in addition to the applicant and one other person who is either the spouse

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or a relative of the applicant, then, subject to paragraph 6 of this Schedule, the applicant's reckonable rates shall be reduced by an amount bearing the same proportion to the amount of the reckonable rates as the number of those additional persons bears to the total number of persons who at the said date reside or are usually resident in the relevant premises (any child who is not a child of the applicant or in the applicant's care being disregarded and any child not falling to be disregarded being counted as half a person).

5. In the case of a rebate application by one of two or more joint occupiers or, as the case may be, joint tenants, paragraph 4 of this Schedule shall have effect as if for the words " one other person who is either the spouse or a relative of the applicant " there were substituted the words " the applicant's spouse, if any ".

6. If any of the additional persons referred to in paragraph 4 of this Schedule represents to the rating authority that he has no income or only such income as he receives from the applicant, and if the authority are satisfied that the representation is true, the authority shall make no reduction under that paragraph in respect of that person.

7. Where a rebate application in respect of, or of part of, a hereditament is made by a person who did not become entitled to make it until more than one month after the beginning of the rebate period to which it relates, then—

(*a*) if the rating authority to whom the application is made are satisfied that, for that rebate period, the applicant has made or is liable to make (and neither is nor will be entitled to recover) a payment by way of rates or rent entitling him to apply for a rebate in respect of, or of part of, some other hereditament, the amount of the applicant's reckonable rates shall be increased by that sum or £3 15s., whichever is the less ;

(*b*) in any other case, the amount of the applicant's reckonable rates shall be increased by an amount bearing the same proportion to £3 15s. as the part of the rebate period to which the application relates falling before the date when the applicant became entitled to make it bears to the whole of that period.

8. Where a rate period falls partly in one rebate period and partly in another, then, for the purposes of a rebate under section 49 of this Act, a proportionate part of the rates chargeable for that rate period shall be deemed to be chargeable for each respectively of those rebate periods.

PART II

Reckonable income and appropriate limits thereof

9. For the purposes of a rebate application in respect of any rebate period, the applicant's reckonable income shall, subject to paragraphs 10 and 11 of this Schedule, be his income in the relevant

assessment period, that is to say, the period of six months ending, if the rebate period begins on 1st April, with the preceding 31st December, or if the rebate period begins on 1st October, with the preceding 30th June.

10. If—

(*a*) at the date of the making of the application the applicant is married and living with his spouse ; and

(*b*) he was married to, and living with, that spouse for the whole or any part of the relevant assessment period,

his income in that assessment period shall, subject to paragraph 11 of this Schedule, be deemed to include any income of his spouse in that assessment period or, as the case may be, that part thereof.

11. There shall be left out of account for the purposes of paragraphs 9 and 10 of this Schedule—

(*a*) any income by way of payments in respect of living accommodation or board made by any person residing or usually resident in the relevant premises within the meaning of paragraph 4 of this Schedule ;

(*b*) in the case of a rebate application by the occupier of a hereditament, such part of any rent received by the occupier from any other person who was (or, if section 49 of this Act had been in force during the relevant assessment period, would have been) entitled to make a rebate application in respect of part of that hereditament as is equal to the amount which, by virtue of paragraph 3 and apart from paragraph 4 of this Schedule, was or would have been the amount of that other person's reckonable rates.

12. The limit of income for the purposes of section 49(1)(*b*) of this Act shall, subject to paragraphs 13 and 14 of this Schedule, be the following amount of income for the six months of the relevant assessment period, namely—

(*a*) if at the date of making of the application the applicant is married and living with his spouse, £260 ;

(*b*) in any other case, £208.

13. The appropriate limit specified in paragraph 12 of this Schedule shall, subject to paragraph 14 thereof, be increased by £39 for any child, or for each of any children, who at the date of the making of the application, being a child of the applicant or in the applicant's care, usually resides with the applicant.

14. The Minister, with the approval of the Treasury, may by order vary either of the limits of income specified in paragraph 12. or the amount of the increase thereof in respect of a child specified in paragraph 13, of this Schedule ; but no such order shall be made unless a draft thereof has been laid before, and approved by a resolution of, each House of Parliament.

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15. For the purposes of this Part of this Schedule, an applicant shall be treated as living with his spouse at any time unless at that time either—

(*a*) they are separated under an order of a court of competent jurisdiction or by deed of separation ; or

(*b*) they are in fact separated in such circumstances that the separation is likely to be permanent.

PART III

Affording of rebates

16. Where on any rebate application a rebate is granted in respect of any rebate period, then subject to paragraphs 24 and 25 of this Schedule, the rebate shall be afforded—

(*a*) if the applicant is such a person as is mentioned in section 49(3)(*a*) or (*b*) of this Act who himself pays to the rating authority the rates chargeable in respect of the hereditament to which the application relates, in accordance with paragraphs 17 to 20 of this Schedule ;

(*b*) if—

(i) the applicant is such a person as is mentioned in the said section 49(3)(*a*) or (*b*) but, by virtue of section 55 or 56 of this Act or of any other arrangements, the said rates are paid by or through the owner of the hereditament ; or

(ii) the applicant is such a person as is mentioned in section 49(3)(*c*) of this Act,

in accordance with paragraphs 21 to 23 of this Schedule ;

and in this Part of this Schedule the expression " relevant rates " means the amount of the rates which are, or are deemed under paragraph 8 of this Schedule to be, chargeable for that rebate period in respect of the hereditament or part of a hereditament to which the application relates.

17. If the rebate is granted before any of the relevant rates have been paid, the occupier shall be liable to pay only the amount by which the relevant rates exceed the amount of the rebate.

18. If the rebate is granted after all the relevant rates have been paid, the rating authority shall refund the amount of the rebate to the applicant.

19. If the rebate is granted after some but not all of the relevant rates have been paid, the rating authority may adjust the amount of any payment remaining to be made in respect of those rates so as to take account of the rebate or may afford the rebate in such other manner as appears to them convenient.

20. Notwithstanding anything in paragraphs 17 to 19 of this Schedule, where the amount of the rebate does not exceed £2 10s., the rating authority may pay the amount of the rebate to the

applicant at the end of the rebate period or afford the rebate in such other manner and at such time, being a time before, or as early as reasonably practicable after, the end of the rebate period, as appears to them convenient.

21. Where in a case falling within paragraph 16(*b*)(i) of this Schedule the owner is a local authority, then, subject to paragraph 23 of this Schedule—

(*a*) if that authority are not the rating authority, the rating authority shall pay the amount of the rebate to the owner authority in such manner as may be agreed between them and the owner authority shall afford the amount of the rebate in accordance with sub-paragraph (*b*) of this paragraph in like manner as if they were the rating authority;

(*b*) if the owner authority are also the rating authority, they may adjust the amount of the periodical payments to the authority as owner to take account of the rebate or afford the rebate by way of refund of any such payments already made, as appears to them convenient.

22. In any other case falling within paragraph 16(*b*) of this Schedule, the rating authority shall, subject to paragraph 23 of this Schedule, pay the amount of the rebate to the applicant at the end of the rebate period or so soon thereafter as the rebate is granted.

23. If at the time when a payment of rebate falls to be made under paragraph 21 or 22 of this Schedule the rating authority have reasonable grounds for believing—

(*a*) in a case falling within paragraph 16(*b*)(i) of this Schedule, that an amount equal to the relevant rates has not been paid to the owner of the hereditament; or

(*b*) in a case falling within paragraph 16(*b*)(ii) of this Schedule, that an amount equal to the applicant's reckonable rates has not been paid to the occupier of the hereditament in respect of part of which the application is made,

the rating authority may withhold payment of the whole or such part as they think fit of the amount of the rebate, but may, if they think fit, pay any amount so withheld at any subsequent time when they are satisfied that the appropriate amount has been paid as aforesaid.

24. Where the amount of the relevant rates recoverable is for the time being reduced under section 8(1) of this Act, the rating authority may withhold a proportionate part of the amount of the rebate.

25. Where the rating authority are for the time being affording the applicant any relief from the relevant rates under section 53 of this Act or section 2 of the Rating (Interim Relief) Act 1964, they shall afford the rebate only if, and to the extent that, the amount thereof exceeds the aggregate amount afforded the applicant by way of such relief as aforesaid in that rebate period. 1964 c 18

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PART IV

Interpretation

26. In this Schedule, the following expressions have the following meanings respectively, that is to say—

"child" means a person who would be treated as a child for the purposes of the Family Allowances Act 1965; 1965 c. 53.

"local authority" means a rating authority, a county council or the Greater London Council;

"relative" means any of the following, that is to say, son, daughter, father, mother, brother, sister, grandparent, grandchild, uncle, aunt, nephew and niece; and, in deducing relationships for the purposes of this definition, an adopted person shall be treated as the child of the person or persons by whom he was adopted and not as the child of any other person and, subject as aforesaid, any relationship of the half-blood shall be treated as the relationship of the whole blood, and any illegitimate person shall be treated as the legitimate child of his mother.

Section 50.

SCHEDULE 10

PAYMENT OF RATES ON DWELLING BY INSTALMENTS

1. Subject to paragraph 2 of this Schedule, a notice by any person under section 50(1) of this Act may be given—

(*a*) at any time not earlier than 1st February preceding the beginning of a year and not later than 30th April in that year; or

(*b*) in the year in which he first becomes qualified to serve such a notice in respect of the hereditament in question, on any later date in that year which is not later than the twenty-eighth day after he first became so qualified;

and the effective date of the notice—

(i) where it is given less than three months before the end of a rate period, shall be the first day of the next succeeding rate period;

(ii) in any other case shall be the date of the giving of the notice.

2. Where under paragraph 1 of this Schedule a notice under the said section 50(1) would fall to be given at a time before the first occasion when rates are levied in respect of the hereditament in question, the notice may be given at any time not later than the fourteenth day after service of the first demand note for such rates, and the effective date of the notice shall not be earlier than the date of the service of that demand note.

3. Where a notice under the said section 50(1) in respect of any hereditament is duly given to the rating authority by a person qualified to give it, the authority shall—

(*a*) in respect of the year in which the effective date of that notice falls (or so much of that year as falls after that date); and

(*b*) in respect of each subsequent year until that notice ceases to be in force,

send to that person a statement in writing specifying the number of the instalments by which the rates are to be paid in the year in question, the respective dates on which those instalments are to become due, and the respective amounts of those instalments:

Provided that, where the notice under the said section 50(1) is given after the service of a demand note for rates for the rate period in which the effective date of that notice falls, the requirements of sub-paragraph (*a*) of this paragraph shall be deemed to be satisfied if that demand note included the statement required in consequence of the notice.

4. The number of the instalments specified in any statement under paragraph 3 of this Schedule—

(*a*) if the effective date of the notice under the said section 50(1) is after 30th April, shall in the year in which that effective date falls be not less than the number of complete months between that date and the end of that year (including, if that date is the first day of a month, that month) reduced, if that number of months is three, by one or, if that number of months is four or more, by two ;

(*b*) in any other case shall be not less than ten ;

and the date specified in any such statement for the first instalment thereunder shall not be earlier than ten days after the date when the statement is sent, and the interval between any two of the instalment dates shall not be less than one month.

5. The amounts specified in any statement under the said paragraph 3 for the instalments payable in the year or part of a year to which the statement relates—

(*a*) if that statement relates to a whole year and that year includes two or more rate periods, shall be fixed on the basis that the amount in the pound of all rates levied in that year will be that of the rates levied in the first of those rate periods ; or

(*b*) if that statement relates to part of a year and that part of a year includes the whole or part of two or more rate periods, shall be fixed on the basis that the amount in the pound of the rates levied in any rate period or periods beginning after the date of the sending of the statement will be the amount in the pound, or the average of the amounts in the pound, of the rates levied in any rate period or periods in that year beginning before that date ; and

(*c*) in every case, shall (apart from any rebate under section 49 of this Act) be equal, except that the rating authority may round off the amount of any of those instalments other than either the first or the last to the nearest shilling and adjust the amount of the first or, as the case may be, last of those instalments accordingly ;

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but the rating authority may by a further statement in writing make such adjustments in those amounts as may from time to time be necessary in consequence of any change in the amount the occupier is liable to pay by way of rates in respect of that year or part of a year.

6. A notice under the said section 50(1) shall cease to be in force—

(*a*) if the person by whom it was given withdraws it by a further notice in writing to the rating authority ; or

(*b*) if—

(i) any instalment is not paid on or before the date when it is due ; or

(ii) the rating authority are satisfied that the person aforesaid is no longer qualified to give a notice under the said section 50(1) in respect of the hereditament in question,

and the rating authority give notice in writing to that person that, by reason of the default or, as the case may be his ceasing to be so qualified, the notice under the said section 50(1) is being treated as cancelled ;

and upon the giving of any notice under this paragraph any amount due by way of rates in respect of the hereditament shall be recoverable as if no notice had been given under the said section 50(1), without prejudice, however, to the right to give a fresh notice under the said section 50(1) in accordance with paragraph 1(*a*) of this Schedule.

Section 52.

SCHEDULE 11

TEMPORARY REDUCTION OF RATEABLE VALUE IN CERTAIN CIRCUMSTANCES

1.—(1) If an order of the Minister under section 52 of this Act that this Schedule is to have effect is for the time being in force, then in the case of—

(*a*) a hereditament which is either a dwelling-house or a private garage or private storage premises ; or

(*b*) a hereditament which satisfies the following conditions, that is to say—

(i) that it consists partly of premises used wholly for the purposes of a private dwelling or private dwellings and partly of premises not so used ; and

(ii) that it does not consist of or comprise premises which are licensed for the sale of intoxicating liquor for consumption on the premises ; and

(iii) the premises not used wholly as aforesaid neither are nor include premises used for the purposes of a

hotel, inn, guest-house or boarding-house or for the letting of rooms singly for residential purposes; and

(iv) that not less than one-tenth of the gross value of the hereditament for the purposes of section 19 of this Act is attributable to the premises used wholly as aforesaid,

the rateable value of the hereditament shall be taken to be the amount produced by deducting from the net annual value of the hereditament under the said section 19 such percentage of that value as may be prescribed by the Minister's order for sub-paragraph (*a*) or (*b*) of this paragraph, as the case may be; and in so prescribing a percentage for either of those sub-paragraphs the Minister may make different provision according to the area, being an administrative county, a county borough, a rating area in Greater London, or the Isles of Scilly, in which a hereditament is situated.

(2) In sub-paragraph (1)(*b*)(iii) of this paragraph, the reference to the letting of rooms is a reference to the letting thereof by way either of a tenancy or of a licence, and either with or without board or other services or facilities.

2. For the purposes of this Schedule—

(*a*) the question whether any premises are used wholly for the purposes of a private dwelling or private dwellings shall be determined in accordance with Schedule 13 to this Act;

(*b*) the expression "private garage" means a hereditament having a floor space not exceeding 240 square feet and used as a lock-up garage, other than a hereditament which—

(i) forms part of the premises in which a business of providing services for motor vehicles is carried on; or

(ii) is provided by the keeper of a hotel, inn, guest-house or boarding-house and used wholly or mainly for the motor vehicles of his guests; or

(iii) is used as a garage for a motor vehicle chargeable with duty under Schedule 2, 3 or 4 to the Vehicles (Excise) Act 1962 (which Schedules comprise hackney carriages, tractors and goods vehicles), whether it is also used for any other vehicle or not; 1962 c. 13

(*c*) the expression "private storage premises" means a hereditament used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage or accommodation of any of the following articles belonging to persons residing in that dwelling-house or those dwelling-houses, 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.

Sections 97, 99 102.

SCHEDULE 12

FORMS OF DOCUMENTS

A.

Complaint for non-payment of rate

In the [county of , Petty Sessional Division of].

The complaint of [*insert name of rating authority or person acting for them*] who state that A.B., being a person duly rated and assessed by [them] in a rate made on in the sum of £ has not paid the said sum or any part of it.

Taken before me this day of , 19 .

J.P.
Justice of the Peace for the [county] first above mentioned.

Note.—1. *Complaints for non-payment of rates by two or more persons may be combined in a single document.*

2. *This and the following Forms may be adapted to meet a case where a person is in default as to part only of the sum to which he was rated.*

B.

Summons for non-payment of rate

In the [county of , Petty Sessional Division of].

To A.B., of .

Complaint has this day been made to me, the undersigned Justice of the Peace by of in the said [county] of that you, being a person duly rated and assessed in a rate made on in the sum of £ have not paid that sum or any part of it:

You are therefore hereby summoned to appear on day the day of , 19 , at the hour of in the noon, before the Magistrates' Court sitting at , to show cause why you have not paid the said sum.

If you do not appear you will be proceeded against as if you had appeared and be dealt with according to law.

Dated the day of , 19 .

J.P.
Justice of the Peace for the [county] first above mentioned.

NOTE

The under-mentioned costs have already been incurred:—

	s.	d.
Clerk to the Court		
Rating authority, for obtaining this summons		

If the amount of these costs, together with the rate claimed, be paid to [*insert name of rating authority*] before the day on which this summons is returnable, all further proceedings will be stopped.

C. (1) SCH. 12

Form of Distress Warrant

In the [county of , Petty Sessional Division of].

To [*insert name of rating authority*] and to each and all of the constables of .

On , 19 , complaint was made by that A.B., being a person duly rated and assessed in a rate made on , 19 , in the sum of £ , had not paid that sum or any part thereof:

And on , 19 , at the complainants [and the said A.B.] have appeared before the Magistrates' Court sitting at [but the said A.B. has not so appeared and it has been satisfactorily proved that he was duly served with a summons so to appear]:

And it being now duly proved to the Court on oath [in the presence of the said A.B.] that the said A.B. was assessed at the sum of £ in a rate dated and duly made and published and that the said sum has been duly demanded from the said A.B. but that he has not paid it:

And the said A.B. not showing any sufficient cause for not paying the said sum:

You are hereby commanded forthwith to make distress of the goods and chattels of the said A.B. and if within [five] days after the making of the distress the sums set out below (together with the lawful charges for taking and keeping the said distress) are not paid, to sell the said goods and chattels distrained by you and out of the proceeds of the sale to retain the said sums set out below, together with the lawful charges for taking, keeping and selling the said distress, and paying over any balance on demand to the said A.B.; and if no such distress can be found you are to certify that fact to the Court.

Dated the day of , 19 .

J.P.
Justice of the Peace for the [county] first above mentioned.

Particulars

	£ s. d.
1. Sum due for rate	
2. For costs of obtaining warrant of distress	
Total	

SCH. 12 C. (2)

Form of Distress Warrant against several Ratepayers

In the [county of , Petty Sessional Division of].

To [*Insert name of rating authority*] and to each and all of the constables of

On , 19 , complaint was made by
that the persons whose names are given in the particulars at the foot of this warrant, being persons duly rated and assessed in the respective amounts set out in those particulars by rates made on the dates there set out had not paid those sums or any part thereof:

And on , 19
at
the complainants and [*Names of parties who have appeared*] have appeared before the Magistrates' Court sitting at
[but the [other] persons whose names are given in the particulars at the foot of this warrant have not so appeared and it has been satisfactorily proved to the Court that the said persons not so appearing have been duly served with a summons in that behalf]:

And it being now duly proved to the Court on oath in the presence of the parties so appearing that the said persons named in the said particulars were assessed at the respective amounts there set out by the rates made as there specified and duly published and that those sums have been duly demanded from the said persons respectively but that they have not paid them or any part thereof:

And the said persons not showing any sufficient cause for not paying the said sums:

You are hereby commanded forthwith to make distress of the goods and chattels of the said persons and if within [five] days after the making of the distress the respective sums set out in the said particulars (including in each case the sums for costs there specified and the lawful charges for taking and keeping the said distress) are not paid, to sell the goods and chattels of the parties in default distrained by you and out of the proceeds of sale to retain the respective sums so specified, together with the lawful charges for taking, keeping and selling the distress, and in each case paying over any balance on demand to the person whose goods and chattels have been so sold; and if no such distress can be found in the case of any of the said persons you are to certify that fact to the Court.

Dated the day of , 19

J.P.
Justice of the Peace for the
[county] first above mentioned.

SCH. 12

Particulars

Name of Ratepayer	Residence	Rate dated	Arrears under rate dated	Costs	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.

D

Form of Warrant of Commitment in default of Distress

In the [county of , Petty Sessional Division of].

To each and all of the constables of and to the Governor of Her Majesty's prison at

On , 19 , complaint was made by that A.B., being a person duly rated and assessed in a rate made on 19 , in the sum of £ , had not paid that sum or any part thereof:

And on , 19 , at the complainants [and the said A.B.] appeared before the Magistrates' Court sitting at

[but the said A.B. did not appear before the Court and it was satisfactorily proved that he was duly served with a summons so to appear]:

And it was duly proved to the Court on oath [in the presence of the said A.B.] that the said A.B. was assessed at the sum of £ by a rate dated and duly made and published, and that the said sum had been duly demanded from the said A.B., but that he had not paid it.

And the said A.B. not showing any sufficient cause for not paying the said sum, the Court issued a warrant to commanding them to levy the said sum, together with the sum for the costs of obtaining that warrant set out below, by distress and sale of the goods and chattels of the said A.B.:

SCH. 12

And it appearing that no sufficient distress on which to levy the said sums could be found:

And inquiry having been made by the competent Court in the presence of the said A.B. as to whether his failure to pay the said sums was due either to his wilful refusal or to his culpable neglect, and that Court not being of opinion that the failure of the said A.B. was not so due:

It is ordered that the said A.B. be committed to prison for unless the said sums together with the further costs and charges set out below are sooner paid: *

You, the said constables, are hereby required to take the said A.B., and convey him to the Governor of Her Majesty's Prison at ; and you, the said Governor, to receive the said A.B. into custody and imprison him for [*state period*] or until he be sooner discharged in due course of law.

Dated the day of , 19 .

J.P.
Justice of the Peace for the [county] first above mentioned.

Particulars

	£ s. d.
1. Sum due for rate	
2. For costs of obtaining warrant of distress	
3. Sum payable for the fees, charges and expenses attending the distress	
4. Costs of commitment	
Total	

* NOTE: The period of detention will be reduced as provided by section 102(5) of the General Rate Act 1967 if part payment is made of the sum due.

Section 115(1), Sch. 11 § 2(*a*).

SCHEDULE 13

USE OF PREMISES AS PRIVATE DWELLING

1. The provisions of this Schedule shall have effect for the purpose of determining whether any hereditament or premises is or are used wholly for the purposes of a private dwelling or private dwellings.

2.—(1) If in the case of a hereditament which is used for the letting of rooms singly for residential purposes there is used for such lettings the whole, or substantially the whole, of the available accommodation (that is to say the whole, or substantially the whole, of so much of the accommodation in the hereditament as is suitable

for being used for such lettings), then unless the whole, or substantially the whole, of that available accommodation consists of dwellings— SCH. 13

(*a*) which have at any time been approved under section 1 of the Housing (Financial Provisions) Act 1958 or the corresponding provision of any enactment repealed by that Act or under Part I of the Housing Act 1961 ; or 1958 c. 42. 1961 c. 65.

(*b*) which have been provided or improved in accordance with proposals approved under section 9 of the said Act of 1958 or the corresponding provision of any enactment repealed by that Act ; or

(*c*) in respect of which grants have at any time been paid to a housing association or development corporation under section 12 or 30 of the said Act of 1958 or the corresponding provision of any enactment repealed by that Act,

that hereditament shall be deemed not to be used for the purposes of a private dwelling or private dwellings ; but save as aforesaid a hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling or private dwellings by reason that one or more rooms therein are let for residential purposes.

(2) In the foregoing sub-paragraph, references to the letting of rooms are references to the letting thereof by way either of a tenancy or of a licence, and either with or without board or other services or facilities.

3. A hereditament shall be deemed not to be used for the purposes of a private dwelling or private dwellings if it consists wholly or mainly of land used as sites for moveable dwellings within the meaning of section 269 of the Public Health Act 1936. 1936 c. 49.

4. A hereditament or premises shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling or private dwellings by reason of either or both of the following circumstances, that is to say—

(*a*) that there is included in the hereditament or premises a garage, outhouse, garden, yard, court, forecourt or other appurtenance which is not used, or not used wholly, for the purposes of a private dwelling ;

(*b*) that part of the hereditament or premises, not being such an appurtenance as aforesaid, is used partly for the purposes of a private dwelling or private dwellings and partly for other purposes, unless that part was constructed, or has been adapted, for those other purposes,

or by reason that a person who resides in the hereditament or premises, or in part thereof, is required or permitted to reside there in consequence of his employment or of holding an office.

5. Where part only of a hereditament is used for purposes other than those of a private dwelling or private dwellings and, if that part were a separate hereditament in the same occupation as the remainder of the hereditament and used solely for those other purposes, that separate hereditament would not be liable to be rated, the first-mentioned hereditament shall be deemed to be used wholly for the purposes of a private dwelling or private dwellings.

Section 117.

SCHEDULE 14

REPEALS

PART I

ENACTMENTS REPEALED

Chapter	Short Title	Extent of Repeal
43 Eliz. 1. c. 2.	The Poor Relief Act 1601.	The whole Act.
17 Geo. 2. c. 38.	The Poor Relief Act 1743.	The whole Act.
41 Geo. 3. c. 23.	The Poor Rate Act 1801.	The whole Act.
5 & 6 Will. 4. c. 50.	The Highway Act 1835.	Sections 27 and 33. In section 105, the words " by any rate made under or in pursuance of this Act, or ", the words " to the surveyor or surveyors, or ", the words " rate shall have been made or ", and the words " the making of any rate or ". Section 106. In section 107, the words " rate, nor any ".
33 & 34 Vict. c. 41.	The Poor Rate Assessment and Collection Act 1869.	The whole Act.
37 & 38 Vict. c. 54.	The Rating Act 1874.	The whole Act.
52 & 53 Vict. c. 27.	The Advertising Stations (Rating) Act 1889.	The whole Act.
15 & 16 Geo. 5. c. 90.	The Rating and Valuation Act 1925.	The whole Act except sections 2(7), 9(1), 10, 48, 49, 52, 54 and 62(3) and Schedules 6 and 7. Section 2(7) from " The assessment " onwards.
18 & 19 Geo. 5. c. 8.	The Rating and Valuation Act 1928.	The whole Act.
18 & 19 Geo. 5. c. 44.	The Rating and Valuation (Apportionment) Act 1928.	The whole Act.
19 & 20 Geo. 5. c. 17.	The Local Government Act 1929.	Sections 67, 71, 72 and 84.
23 & 24 Geo. 5. c. 51.	The Local Government Act 1933.	Sections 186, 189, 192(1) and 193(7).
1 & 2 Geo. 6. c. 65.	The Rating and Valuation (Air-Raid Works) Act 1938.	The whole Act.
2 & 3 Geo. 6. c. 31.	The Civil Defence Act 1939.	Section 69.

SCH. 14

Chapter	Short Title	Extent of Repeal
11 & 12 Geo. 6. c. 26.	The Local Government Act 1948.	Sections 33, 34, 39 to 48, 49(1), 50 to 53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69 to 71, 85(1), 86, 87(1), 88(2), 91, 94(2) to (4), 100(1) and (2), 102, 109, 110, 120(3) and 121(4). In section 121(5) the words " and the provisions of section nine of the Rating and Valuation Act 1925 ". In section 121(7) the words " notwithstanding subsection (2) of section nine of the Rating and Valuation Act 1925 ". In section 141(1) the words " or Part V ". Section 143(1)(*a*). Section 144(4) from " Provided that " onwards. Section 144(9). In Schedule 1, paragraphs 1 and 3.
12, 13 & 14 Geo. 6. c. 42.	The Lands Tribunal Act 1949.	In section 1(3)(*e*) the words " forty-nine ".
1 & 2 Eliz. 2. c. 42.	The Valuation for Rating Act 1953.	The whole Act.
4 & 5 Eliz. 2. c. 9.	The Rating and Valuation (Miscellaneous Provisions) Act 1955.	The whole Act except sections 11 and 17.
5 & 6 Eliz. 2. c. 17.	The Rating and Valuation Act 1957.	The whole Act.
5 & 6 Eliz. 2. c. 48.	The Electricity Act 1957.	Part II of Schedule 4 so far as it amends the Local Government Act 1948.
6 & 7 Eliz. 2. c. 55.	The Local Government Act 1958.	Sections 9 to 15 and Schedule 2. In Schedule 8, paragraphs 22 to 26, paragraph 33, and in paragraph 35 the words " 23 to " and the words from " except " onwards.
7 & 8 Eliz. 2. c. 25.	The Highways Act 1959.	Section 301.
7 & 8 Eliz. 2. c. 36.	The Rating and Valuation Act 1959.	The whole Act.
8 & 9 Eliz. 2. c. 12.	The Distress for Rates Act 1960.	The whole Act.
8 & 9 Eliz. 2. c. xxxvi.	The City of London (Various Powers) Act 1960.	Section 35. Section 36(2) so far as it relates to the Poor Relief Act 1743 or the Poor Rate Assessment and Collection Act 1869.
9 & 10 Eliz. 2. c. 45.	The Rating and Valuation Act 1961.	The whole Act except sections 12(6) and 29(3) and (4).

SCH. 14

Chapter	Short Title	Extent of Repeal
10 & 11 Eliz. 2. c. 46.	The Transport Act 1962.	Section 66.
10 & 11 Eliz. 2. c. 58.	The Pipe-lines Act 1962.	Section 41.
1963 c. 33.	The London Government Act 1963.	Section 63(1). Section 63(2) from "being" onwards. Schedule 15 except paragraphs 5(1), 6, 10, 18 and 21.
1963 c. 38.	The Water Resources Act 1963.	Section 122.
1964 c. 42.	The Administration of Justice Act 1964.	Paragraph 26 of Schedule 3.
1965 c. 36.	The Gas Act 1965.	Section 3.
1965 c. 56.	The Compulsory Purchase Act 1965.	Section 27(5).
1966 c. 9.	The Rating Act 1966.	Section 1. Sections 3 to 8. Section 10(2)(*a*). Section 11(1) except for the definitions of "gross rate income", "the Minister", "rate", "rating authority" and "year". Section 11(2).
1966 c. 42.	The Local Government Act 1966.	Sections 6, 16 to 26 and 38. In section 40(3), the figures "24". Section 43(2)(*c*). Schedules 2 and 4. In Schedule 5, paragraph 3. In Schedule 6, Part III.

PART II

REVOCATIONS OF, OR IN, STATUTORY INSTRUMENTS

1. The Gas Boards (Rateable Values) Order 1962 (S.I. 1962 No. 1687).
2. The Electricity Boards (Rateable Values) Order 1962 (S.I. 1962 No. 1688).
3. The Rating of Owners Order 1962 (S.I. 1962 No. 2016).
4. The Rating (Charitable Institutions) Order 1963 (S.I. 1963 No. 1361).
5. Article 4 of the Transport Boards (Adjustment of Payments) Order 1964 (S.I. 1964 No. 254).
6. The Rating (Charitable Institutions) Order 1965 (S.I. 1965 No. 1726).
7. The Rating (Charitable Institutions) Order 1966 (S.I. 1966 No. 198).

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