



General Rate Act 1967

1967 CHAPTER 9

PART I

THE GENERAL RATE

9 Refund of overpayments.

- (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.