



General Rate Act 1967

1967 CHAPTER 9

PART VII

MISCELLANEOUS AND GENERAL

108 Inspection of documents.

- (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 ;
 - (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,

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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.

109 Service of notices, etc.

- (1) Any notice, demand note, application, summons, order or other document of any description required or 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.
- (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.

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110 Inquiries.

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.

111 Interest in municipal property not to disqualify.

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.

112 Treatment of certain payments.

Any sums received under section 32(5) of this Act—

- (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 Power to make rules.

- (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—
 - (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 ;
 - (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.

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114 Rules, regulations and orders-general provisions.

- (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.

115 Interpretation.

- (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;
 - (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

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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 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;

" 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 S(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;

(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;

" 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

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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.

- (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
 - (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.

116 Construction of references etc.

- (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

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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.

- (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.
- (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.
- (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 ;
 - (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.

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- (9) In section 2(7) of the Rating and Valuation Act 1925, for the words " an urban rating area ", and, in paragraph 5(a) 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 ".
- (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.

117 Repeals and savings.

- (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.
- (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
 - (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

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- (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.
- (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 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—
- (a) any order made under section 66 of the Rating and Valuation Act 1925 adapting the provisions of any local Act;
 - (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).

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- (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).

118 Application to Isles of Stilly.

- (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 Stilly, be construed as references respectively to those Isles and to the Council of those Isles.
- (2) The Minister may by order direct that the provisions of this Act shall apply to the Isles of Stilly subject to such exceptions, adaptations and modifications, if any, as may be specified in the order.

119 Short title, extent and commencement.

- (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.
- (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;
 - (c) the date of commencement of the first order to be made under section 118(2) of this Act.