



General Rate Act 1967

1967 CHAPTER 9

PART II

PROVISIONS AS TO PRECEPTS

12 Provisions as to precepts by certain authorities.

- (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.
- (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.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (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 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.