



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and assessment to rate

18 General provisions as to liability and assessment to rate.

- (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
- (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
 - (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.

Status: This is the original version (as it was originally enacted).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

- (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.