

SCHEDULES

SCHEDULE 1

Section 16(1).

MISCELLANEOUS AMENDMENTS AND REPEALS

Interpretation

- 1 In this Schedule "the principal Act" means the General Rate Act 1967.

Assessment of rateable value of premises

- 2 (1) At the end of section 19(1) of the principal Act there shall be added the words " and section 23 of this Act ".
- (2) In subsection (1) of section 23 of that Act for the words " section 19 of this Act the gross value " there shall be substituted the words " section 19(2) or (3) of this Act the gross value or, as the case may be, the net annual value ; and in subsections (3) and (4) of that section after the words " gross value " there shall be inserted the words " or net annual value ".
- (3) This paragraph shall have effect for any rate period beginning on or after the first date after the passing of this Act on which new valuation lists come into force under section 68(1) of that Act

Valuation of public houses

- 3 (1) In section 20(2) of the principal Act the words after "hereditament" in the third place where it occurs are hereby repealed.
- (2) Subject to sub-paragraph (3) below, sub-paragraph (1) above shall come into force on the first date after the passing of this Act on which new valuation lists come into force under section 68(1) of that Act.
- (3) The reference to " relevant factors " in section 19A(2)(b) of that Act shall be construed as if sub-paragraph (1) above had come into force on the passing of this Act.

Parts of hereditaments temporarily unoccupied

- 4 (1) In subsection (1) of section 25 of the principal Act for the words from " until " to " subsection " there shall be substituted the words " until whichever of the events specified in subsection (1A) of this section first occurs ".
- (2) After that subsection there shall be inserted—
- “(1A) The events mentioned in subsection (1) of this section are—
- (a) the reoccupation of any of the unoccupied part;
 - (b) the ending of the rate period in which the request was made ;

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- (c) a further apportionment of the value of the hereditament taking effect under that subsection.
- (1B) Where an apportionment of the value of a hereditament under subsection (1) of this section has taken effect in a rate period and, in that or a subsequent rate period, it appears to the rating authority that the part of the hereditament which was unoccupied at the date of the apportionment has continued to be unoccupied but will remain so for a short time only, the rating authority may give further effect to the apportionment by making a determination under this subsection in relation to a specified rate period.
- (1C) From the commencement of the rate period to which a determination under subsection (1B) of this section relates until whichever of the events specified in subsection (1D) of this section first occurs 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.
- (1D) The events mentioned in subsection (1C) of this section are—
 - (a) the reoccupation of any of the unoccupied part;
 - (b) the ending of the rate period to which the determination relates ;
 - (c) a further apportionment of the value of the hereditament taking effect under subsection (1) of this section.”
- (3) In subsection (2) of that section for the word " subsection " there shall be substituted the word " subsections ".
- (4) This paragraph shall have effect for any rate period beginning on or after 1st April 1984 ; and any apportionment which has taken effect under subsection (1) of section 25 of the principal Act before this paragraph comes into force shall cease to have effect on 31st March 1985, unless it has previously ceased to have effect under that subsection or it is the subject of a determination made by virtue of this paragraph in relation to a rate period beginning after that date.

Rating of transport Boards

5 The following sections shall be substituted for section 32 of the principal Act—

“32 Transport Boards—exemption and notional hereditaments.

- (1) Subject to sections 32A and 32B(1) of this Act and without prejudice to subsection (2) of this section, no premises which are or form part of premises occupied by the British Railways Board, London Regional Transport or the British Waterways Board (each of which is referred to in this section and in section 32A of this Act as a "transport Board") shall be liable to be rated or to be included in any valuation list or in any rate.
- (2) For the purposes of the making and levying of rates for any rate period a transport Board shall be treated as occupying in any designated rating area during that period a hereditament of a rateable value calculated in accordance with the provisions of an order under section 19 of, and paragraph 2 of Schedule 3 to, the Local Government Act 1974.
- (3) The hereditament which a transport Board are to be treated as occupying in a designated rating area by virtue of subsection (2) 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 in that area, expenses which are not leviable in the area taken as a whole.

- (4) In this section a "designated rating area", in relation to a transport Board, means a rating area of such a description as the Secretary of State may by order specify in relation to that Board.

32A Transport Boards—rateable premises.

- (1) Section 32(1) of this Act shall not apply—
- (a) to premises occupied as a dwelling, hotel, shop, museum or place of public refreshment;
 - (b) subject and without prejudice to paragraph 8 of Schedule 5 to this Act, to office premises occupied by a transport Board which are not situated on operational land of that Board ;
 - (c) to premises so let out as to be capable of separate assessment;
 - (d) subject and without prejudice to subsection (3) of this section, to premises occupied for any of the purposes specified in subsection (2) of this section.
- (2) The purposes mentioned in paragraph (d) of the foregoing subsection are—
- (a) purposes of any of the 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;
 - (c) purposes of the exercise—
 - (i) by the British Railways Board or the British Waterways Board of any powers conferred by section 48 or 50(1) to (7) of the Transport Act 1968 ; or
 - (ii) by London Regional Transport of any powers conferred by paragraph 9(2) or 12(1) of Schedule 2 to the London Regional Transport Act 1984.
- (3) For the purpose of determining whether premises fall within paragraph (d) of subsection (1) of this section, 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 not to be performed in carrying on a part of the Board's undertaking concerned with the carriage of goods by road transport, or with any activity which is subsidiary or incidental to the carriage of goods by road transport.
- (4) Where a hereditament consists of premises other than premises falling within paragraphs (a) to (c) of subsection (1) of this section, and the premises are occupied by a transport Board partly for any of the purposes specified in subsection (2) of this section and partly for other purposes, there shall be ascribed to the hereditament under section 19 of this Act such net annual

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value as may be just having regard to the extent to which it is occupied for the purposes specified in the said subsection (2); 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 purposes.

(5) This section and section 32 of this Act apply to a subsidiary of a transport Board as they apply to that Board, and references in either section to a transport Board include references to a subsidiary of it.

(6) In this section—

"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 ;

"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 1971 ;

"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;

"subsidiary", in relation to a body corporate, means a body corporate which is a subsidiary of the first-mentioned body corporate as defined by section 154 of the Companies Act 1948 (taking references in that section to a company as being references to any body corpora(e)).

(7) The supplementary provisions contained in Schedule 5 to this Act shall have effect for the purposes of this section.

32B Transport Boards—supplementary.

(1) The Secretary of State may by order vary any provision of section 32 or 32A of this Act in its application to any premises of a description specified in the order.

(2) Before making an order under this section or section 32 of this Act the Secretary of State shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and

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with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.

(3) An order under this section or section 32 of this Act shall not have effect unless approved by a resolution of each House of Parliament.”

- 6 (1) In section 28(6) of the principal Act for the words from " railway " to the end there shall be substituted the words " premises occupied by a transport Board, within the meaning of section 32 of this Act, other than premises such as are mentioned in section 32A(1) of this Act " .
- (2) In sections 33(7)(c) and 34(5)(d) of that Act for "32(8)" there shall be substituted " 32A(6) " .
- (3) In. section 68(4) of that Act for paragraph (d) there shall be substituted—
“(d) in the case of any premises occupied by a transport Board, within the meaning of section 32 of this Act, partly for any of the purposes specified in section 32A(2) of this Act and partly for other purposes, a change in the extent to which they are occupied for any of the purposes so specified.”.
- (4) In section 69(2)(c) of that Act for "32(3)" there shall be substituted " 32(1) " .
- (5) In paragraph 8 of Schedule 5, paragraph 12 of Schedule 6 and paragraph 15 of Schedule 7 to that Act for " 32(2)(b)", in each place where it occurs, there shall be substituted " 32A(1)(b) " .
- (6) In Schedule 3 to the Local Government Act 1974 for paragraph 2 there shall be substituted—
“2 Any hereditament which a transport Board, within the meaning of section 32 of the principal Act, are to be treated as occupying by virtue of subsection (2) of that section.”.
- (7) The following provisions are hereby repealed—
(a) paragraphs 1 to 7 of Schedule 5 to the principal Act;
(b) section 162(1), (3), (4)(a) and (5) of the Transport Act 1968 ; and
(c) paragraph 3 of Schedule 4 to the London Regional Transport Act 1984.
- (8) This paragraph and paragraph 5 above shall come into force on such day as the Secretary of State may by order made by statutory instrument appoint.

Rating of British Gas Corporation

- 7 (1) In section 69(2) of the principal Act—
(a) paragraph (a) is hereby repealed ;
(b) in paragraph (b) for the words " 33(1)(a) or (b)" there shall be substituted " 33(1) " ;
and in section 80(4) of that Act for " 33(1)(a) " there shall be substituted " 33(1) " .
- (2) This paragraph shall be deemed to have come into force on 1st January 1973.

Rating of private generators or suppliers of electricity

- 8 (1) After section 34 of the principal Act there shall be inserted—

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“34A Other generators or suppliers of electricity.

- (1) The Secretary of State may by order provide that, in such cases and subject to such exceptions and modifications as may be prescribed by the order, section 34 of and Schedule 7 to this Act shall apply to premises which are, or form part of, premises occupied by a private generator or supplier of electricity.
 - (2) In this section "private generator or supplier" has the same meaning as in section 5 of the Energy Act 1983.
 - (3) Any statutory instrument containing an order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament”.
- (2) In Schedule 3 to the Local Government Act 1974 (hereditaments to which section 19(1) of that Act applies) after paragraph 4 there shall be inserted—
- “4A (1) Any hereditament which a private generator or supplier is to be treated as occupying in a rating area by virtue of section 34(3) of the principal Act as applied by order under section 34A of that Act.
- (2) In this paragraph "private generator or supplier" has the same meaning as in section 5 of the Energy Act 1983.”.
- (3) This paragraph shall come into force at the end of the period of two months beginning with the day on which this Act is passed.

Non-domestic hereditaments not in active use

- 9 (1) After section 46 of the principal Act there shall be inserted—

“46A Relief for non-domestic hereditaments not in active use.

- (1) For the purposes of this Act a hereditament to which this section applies shall be treated as unoccupied if, apart from this section, it would fall to be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—
 - (a) which was used in or on the hereditament when it was last in use ; or
 - (b) which is intended for use in or on the hereditament.
- (2) This section applies to a hereditament which is not a dwelling-house, a private garage or private storage premises ; and in this subsection—
 - (a) "private garage" means a building having a floor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle ; and
 - (b) " private storage premises " means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.
- (3) For the purposes of subsection (2) of this section a hereditament that is not in use shall nevertheless be treated as a dwelling-house, a private garage

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or private storage premises if it appears that, when next in use, it will be a hereditament of that description.”

- (2) This paragraph shall have effect for any rate period beginning on or after 1st April 1985.

Domestic rate relief

- 10 (1) In section 48(5) of the principal Act for the word "movable" there shall be substituted the words and in paragraph 3 of Schedule 13 to that Act before the word "moveable" there shall be inserted the words "two or more moveable" two or more".
- (2) This paragraph shall be deemed always to have had effect.

Limits on payment by instalments

- 11 (1) In section 50(1) of the principal Act for the words from "(not being a tenant" to "through the owner" there shall be substituted the words ; and for the words "any rates", in both places where they occur, there shall be substituted the words "is liable to pay any rates in respect of a hereditament" the rates".
- (2) Section 50(5) to (7) of that Act and section 34(1)(c) of the Local Government, Planning and Land Act 1980 are hereby repealed.
- (3) This paragraph shall have effect as respects rates for any rate period beginning on or after 1st April 1985.

Alterations of current valuation list

- 12 (1) For section 70(2) of the principal Act there shall be substituted—
- “(2) The owner or occupier of the whole or any part of a hereditament to which the proposal relates may, within twenty-eight days from the date on which a copy of the proposal is transmitted to the occupier under subsection (1) of this section, serve on the valuation officer notice in writing of objection to the proposal; and where—
- (a) the rating authority for the area in which the hereditament is situated are not entitled to object by virtue of the foregoing provisions of this subsection; but
- (b) the hereditament is of a class or description specified by the authority in accordance with subsection (6) of this section,
- the authority may, within twenty-eight days from the date on which a copy of the proposal is transmitted to them under subsection (1) of this section, serve on the valuation officer notice in writing of objection to the proposal.
- (3) Where the proposal was made otherwise than by the valuation officer, he shall, within twenty-eight days from the date on which a notice of objection is served on him under subsection (2) of this section, transmit a copy of it to the maker of the proposal.
- (4) Where the proposal was made by the valuation officer or by any other person, not being the rating authority, and—

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- (a) a notice of objection is served on the valuation officer under subsection (2) of this section otherwise than by the rating authority; and
- (b) the hereditament in question is of a class or description specified by the authority in accordance with subsection (6) of this section,
- the valuation officer shall, within twenty-eight days from the date on which the notice is served on him, transmit a copy of it to the authority.
- (5) The valuation officer shall, within twenty-eight days from the date on which a notice of objection is served on him under subsection (2) of this section, serve on the objector a notice in writing stating that unless—
- (a) the proposal is withdrawn ; or
- (b) all notices of objection to the proposal are unconditionally withdrawn; or
- (c) an agreement in respect of the proposal is reached under section 72 of this Act,
- a copy of the proposal and of every notice of objection which has not been unconditionally withdrawn will be transmitted to the clerk of the local valuation panel in accordance with section 73 of this Act; and the notice shall explain that the transmission of a copy of the proposal will have effect as an appeal by the maker of the proposal against every objection signified by a notice of which a copy is transmitted.
- (6) A rating authority may from time to time serve on the valuation officer for their area a notice in writing specifying a class or description of hereditament in respect of which they wish subsections (2) and (4) of this section to apply to them; and any such notice shall have effect in relation to any proposal made by or served on the valuation officer after the end of the rate period in which the notice is served.
- (7) Where a notice served by a rating authority under subsection (6) of this section has effect in relation to a proposal of which a copy is transmitted to the authority under subsection (1) of this section and the authority do not serve a notice of objection to the proposal under subsection (2) of this section, the authority may serve on the valuation officer a notice in writing stating that they wish sections 72(2)(e) and 76(4)(d) of this Act to apply to them in respect of the proposal; and any notice under this subsection shall be served—
- (a) in the case of a proposal made by the valuation officer, within twenty-eight days from the date on which a copy of any notice of objection to the proposal is transmitted to the authority under subsection (4) of this section; and
- (b) in the case of any other proposal, within twenty-eight days from the date on which a copy of the proposal is served on the authority or from the date mentioned in paragraph (a) of this subsection.”
- 13 The following provisions of section 71 of the principal Act are hereby repealed—
- (a) in subsection (1)(b), paragraph (iii) together with the word " or " immediately preceding it; and
- (b) subsection (2).
- 14 In section 72(2) of the principal Act for paragraph (e) there shall be substituted—

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- “(e) the rating authority for the area in which the hereditament is situated if—
- (i) the authority are not included by virtue of paragraph (b), (c) or (d) of this subsection; and
 - (ii) the authority have notified the valuation officer in accordance with section 70(7) of this Act that they wish this paragraph to apply to them.”.

15 The following provisions of section 73(2) of the principal Act are hereby repealed—

- (a) paragraph (a); and
- (b) in paragraph (b) the words in brackets.

16 For section 74 of the principal Act there shall be substituted—

- “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 four months beginning with the date on which the proposal was served on him, give notice in writing to the maker of the proposal that the valuation officer is satisfied that the proposal is well-founded ; but no notice shall be given under this subsection if a notice of objection to the proposal has been served within the time limited by section 70(2) of this Act and has not been unconditionally withdrawn.
- (2) If in the case of any proposal to which subsection (1) of this section applies the valuation officer does not give a notice under that subsection and the proposal is not withdrawn, the valuation officer—
- (a) may at any time within the period mentioned in that subsection ; and
 - (b) shall not later than the end of that period,
- 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 statement that the valuation officer objects to the proposal and a copy 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, the transmission shall have effect as an appeal to a local valuation court, by the person who made the proposal, against the objection by the valuation officer and against every objection signified by a notice of which a copy is transmitted with the copy of the proposal.
- (4) The valuation officer shall serve on the maker of every proposal to which subsection (1) of this section applies a notice in writing stating the effect of subsections (2) and (3) of this section.
- (5) Where the date referred to in 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 " .”>

17 In section 75(b) of the principal Act after " 73(2)" there shall be inserted the words " and 74(3) " .

18 In section 76(4) of the principal Act for paragraph (d) there shall be substituted—

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“(d) the rating authority for the area in which the hereditament is situated if—

- (i) the authority are not the appellant; and
- (ii) the authority have notified the valuation officer in accordance with section 70(7) of this Act that they wish this paragraph to apply to them ; and”.

19 Paragraphs 12 to 18 above shall have effect in relation to any proposal made by or served on the valuation officer on or after 1st April 1985, but where—

- (a) a proposal is made by or served on the valuation officer before that date; and
 - (b) a further proposal in respect of the same hereditament is made by or served on him on or after that date and before the first proposal has been settled,
- those paragraphs shall not have effect in relation to the further proposal.

Rating records

20 (1) For section 108 of the principal Act there shall be substituted—

“108 Inspection of documents.

- (1) Any ratepayer and any valuation officer may at all reasonable times 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 notice of objection, proposal or notice of appeal with respect to the valuation list currently in force in a rating area or, subject to subsection (3) of this section, the immediately preceding valuation list;
 - (c) minutes of the proceedings of any local valuation court with respect to the valuation list currently in force in a rating area or, subject to subsection (3) of this section, the immediately preceding valuation list; and
 - (d) minutes of the proceedings of any rating authority during the preceding ten years or, where the valuation list currently in force in the rating area of an authority was transmitted to it under section 68(2) of this Act before the commencement of that period, during the period since the list was transmitted to the authority.
- (2) Any person having custody of any such document who obstructs a person in the exercise of any right under this section to inspect or take copies of or extracts from the document shall be liable on summary conviction to a fine of an amount not exceeding level 3 on the standard scale, as defined in section 75 of the Criminal Justice Act 1982.
- (3) Where a valuation list currently in force in a rating area has been in force for more than ten years, paragraphs (b) and (c) of subsection (1) of this section do not apply to the immediately preceding valuation list.
- (4) 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.”

- (2) This paragraph shall come into force on 1st January 1985.

Application of receipts

- 21 (1) Section 112 of the principal Act is hereby repealed.
(2) This paragraph shall come into force on the passing of this Act.

Rebates for institutions for the disabled

- 22 (1) In subsection (1) of section 2 of the Rating (Disabled Persons) Act 1978 for the words after " used " there shall be substituted the words "wholly or predominantly for a qualifying purpose ; and a hereditament is used for a qualifying purpose if it is used—
(a) for one or more of the purposes specified in subsection (2) below ; or
(b) for one or more of those purposes and for purposes ancillary thereto."

- (2) For subsection (5) of that section there shall be substituted—

“(5) The rebate in respect of any hereditament—

- (a) in the case of a hereditament used wholly for a qualifying purpose, shall be equal to the rates chargeable on the hereditament for the rebate period ;
(b) in the case of a hereditament used predominantly for a qualifying purpose shall be equal to the rates that would be chargeable on the hereditament for the rebate period if its rateable value were so much only of its rateable value as is attributable to the part or parts of it used for that purpose,

but where a hereditament qualifies for rebate for part only of a rebate period the rebate shall be reduced proportionally.

(5A) Where the rating authority give the valuation officer notice of a part or parts of a hereditament used for a qualifying purpose, the valuation officer shall certify what amount of rateable value is attributable to that part or those parts and, subject to subsection (5B) below, his certificate shall be conclusive.

(5B) An applicant for a rebate who is dissatisfied with the amount of rateable value certified under subsection (5A) above may appeal to the local valuation court by sending a notice in writing to the clerk of the local valuation panel constituted under section 88 of the General Rate Act 1967 ; and the court may, if they allow the appeal, alter the amount certified to any other amount which the valuation officer could have certified and which they think fit.

(5C) Sections 76(2) and (4) and 77 of the said Act of 1967 (procedure of local valuation court and right of appeal to Lands Tribunal) shall, with the necessary modifications, apply to the proceedings and decision of a local valuation court under this section.”.

- (3) After subsection (6) of that section there shall be inserted—

“(7) For the purposes of this section, a hereditament shall be regarded as being used predominantly for a qualifying purpose if 50 per cent, or more of the floor area of any building comprised in the hereditament (or, if there is more than one such building, of all such buildings) is used, or is available for use,

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wholly for the qualifying purpose ; and in this subsection "building" includes a part of a building and "buildings" shall be construed accordingly.”.

(4) For section 3(5) of that Act there shall be substituted—

“(5) An applicant for a rebate—

- (a) whose application is refused by a rating authority; or
- (b) who is dissatisfied with any decision of the rating authority as to whether the hereditament is used wholly or predominantly for a qualifying purpose or as to whether any part of it is used for a qualifying purpose,

may appeal to the county court; and if that court allows the appeal it may give the rating authority such directions in relation to the rebate or the application as it thinks fit”.

(5) This paragraph shall have effect as respects rates for any rate period beginning on or after 1st April 1985.

Adjustment of grant for disparities in rate revenue

23 (1) For section 59(11)(c) of the Local Government, Planning and Land Act 1980 there shall be substituted—

“(c) as if paragraph (e)—

- (i) were omitted except in relation to any exercise of the power conferred by subsection (1) above for a purpose mentioned in subsection (6)(b) or (c) above ; and
- (ii) in relation to any such exercise of that power, referred to two classes, namely, councils of inner London boroughs and councils of outer London boroughs.”.

(2) This paragraph has effect in relation to any financial year beginning on or after 1st April 1983.

Substituted rates and precepts

24 (1) After subsection (8) of section 3 of the Local Government Finance Act 1982 there shall be inserted—

“(9) Where the original rate or precept has been quashed because it is insufficient to meet the expenditure required to be taken into account under section 2 or 11 of the said Act of 1967, subsection (2) above shall not prevent a substituted rate or precept being made or issued which is sufficient to meet that expenditure.

(10) Where, whether by virtue of this section or otherwise, a precept is issued to a rating authority after it has made a rate for the financial year to which the precept relates, subsection (2) above shall not prevent a substituted rate being made by the authority for giving effect to the precept; and a rating authority which makes a substituted rate by virtue of this subsection shall be entitled to recover from the precepting authority in question any increase in its administrative or rate collection expenses which is attributable to that rate.”

- (2) This paragraph shall have effect in relation to any financial year beginning on or after 1st April 1984.