

# Rating and Valuation Act, 1961

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## CHAPTER 45

An Act to amend the law with respect to the valuation of property for the purposes of rates and with respect to the making and collection of rates. [27th July, 1961]

**B**E it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### PART I

#### GENERAL PROVISIONS AS TO VALUATION AND RATING

##### *Valuation Provisions*

**1.** No reduction in rateable value shall be made under section sixty-eight of the Local Government Act, 1929 (which provided for relief from rates in respect of industrial and freight-transport hereditaments) for the purposes of valuation lists coming into force after the passing of this Act. Rating of industrial and freight-transport hereditaments.

**2.**—(1) If the Minister by order so provides, then for the purposes of the first valuation lists coming into force after the passing of this Act the rateable value of— Power to reduce rateable value of dwelling-houses, etc., for purposes of first new valuation lists.

(a) any such hereditament as is mentioned in subsection (1) of section two of the Valuation for Rating Act, 1953 (which relates to dwelling-houses and certain other private premises), or

(b) a hereditament falling within paragraphs (a) and (b) of subsection (1) of section four of the said Act of 1953 (which relates to hereditaments partly used as private dwellings) and not excluded by subsection (4) of that section,

## PART I

shall be the amount produced by deducting from the net annual value of the hereditament such percentage of that value as may be prescribed by the order for paragraph (a) or (b) of this subsection, as the case may be.

(2) In prescribing a percentage for paragraph (a) or (b) of the foregoing subsection the Minister may make different provision according to the administrative county or county borough in which a hereditament is situated.

In this subsection the reference to a county includes a reference to the Isles of Scilly.

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

Valuation of  
certain  
hereditaments  
hitherto  
valued by  
reference to  
profits, etc.

3.—(1) The Minister may by order make provision for determining the rateable value of hereditaments to which this section applies, or any class or description of such hereditaments specified in the order, by such method as may be so specified.

(2) This section applies to—

- (a) any hereditament occupied by the National Coal Board,
- (b) any other hereditament which consists of or includes a mine or quarry or the whole or part of which is occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse,
- (c) any hereditament occupied by the persons carrying on, under authority conferred by or under any enactment, a dock or harbour undertaking, and
- (d) any hereditament occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes.

Any reference in paragraph (b) of this subsection to a mine or quarry includes a reference to a well or bore-hole or a well and bore-hole combined, but except as aforesaid expressions used in that paragraph and the Mines and Quarries Act, 1954, have the same meanings in that paragraph as in that Act.

(3) Any order under this section applying to any hereditament falling within any paragraph of the foregoing subsection, or any class or description of such hereditaments, may provide for determining rateable value by the application of different methods of valuation to different parts of the hereditament.

(4) Before making any order under this section the Minister shall consult with such associations of local authorities or of

persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.

(5) In the year following the coming into force of the second valuation lists for the purposes of which any order under this section has effect the Minister shall, in consultation with such associations, local authorities and persons as aforesaid, cause investigations to be made into the effect of the operation of the order; and the Minister shall cause to be laid before Parliament a report on any investigations made under this subsection and their result.

(6) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of hereditaments to which the order relates, may as regards such hereditaments apply, restrict or modify the enactments relating to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending, and shall have effect notwithstanding anything in any such enactment.

(7) No order under this section shall have effect unless approved by a resolution of each House of Parliament.

(8) No order under this section shall have effect for the purposes of valuation lists in force at the passing of this Act.

4.—(1) The Ministers may make regulations providing that, for the purposes of any valuation lists coming into force after the passing of this Act, being lists to which the regulations apply, the gross value of county and voluntary schools of any prescribed class shall be ascertained in accordance with provisions of the regulations—

Valuation of  
county and  
voluntary  
school  
premises.

- (a) requiring the Minister of Education to certify the amount estimated by him, by reference to such factors as appear to him to be relevant, to be the average cost of providing a place for one pupil in a school of that class completed not less than one year before the coming into force of the lists;
- (b) providing for the determination for any school of that class of an amount equal to the product—
  - (i) of a standard gross value for each such place, being a prescribed percentage of the amount certified under the foregoing paragraph, and
  - (ii) of the number of places determined in accordance with the regulations to be available for pupils in that school; and

## PART I

(c) providing for taking as the gross value for any such school the amount arrived at under the foregoing paragraph as adjusted in the prescribed manner by reference to the age, lay-out and construction of the buildings, the facilities and amenities provided at the school and such other factors of any description as may be prescribed.

(2) The Ministers may by regulations provide that land of any prescribed description forming part of, or occupied with, a county or voluntary school shall in such cases as may be prescribed be treated for rating purposes as a separate hereditament and not as forming part of the school or its appurtenances.

(3) Before making any regulations under this section the Ministers shall consult with such associations of local authorities as appear to them to be concerned and with any local authority with whom consultation appears to them to be desirable, and any statutory instrument containing such regulations shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(4) In this section "county school" and "voluntary school" have the same meanings as in the Education Act, 1944, "the Ministers" means the Minister and the Minister of Education, and "prescribed" means prescribed by regulations under this section.

Amendments  
as to plant and  
machinery to  
be included in  
hereditament.

5.—(1) The Minister may by order provide for excluding from the plant and combinations of plant and machinery which are to be treated as comprised in Class 4 in the Third Schedule to the Act of 1925 (the Schedule which describes the classes of machinery and plant to be deemed to be part of a hereditament for rating purposes) any item or part of an item which satisfies the following conditions:—

- (a) that it is the practice of the trade for which the item is provided to move the item or part from one hereditament, or situation in a hereditament, to another, and
- (b) that the weight, greatest dimension, and volume (each being measured as provided by the order) do not exceed such limits as may be prescribed by the order.

(2) An order under the foregoing subsection may be made either generally or as respects specified descriptions of items or parts of items of plant or of combinations of plant and machinery, and may make different provision under paragraph (b) of the foregoing subsection for different cases.

(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.

(4) In the proviso to Class 1 in the Third Schedule to the Act of 1925 (which excludes process plant from that class notwithstanding that it is used in connection with the process for the purpose of heating, cooling, ventilating, lighting, supplying water or protecting from fire) and in the proviso (to the like effect) in Class 1B in the Schedule to the Plant and Machinery (Rating) Order, 1960, after the word "lighting" there shall be inserted the word "draining".

6.—(1) The following provisions of this section shall have effect for the purpose of ascertaining the gross value of a hereditament in cases where it falls to be ascertained by reference to the rent payable in respect of that or some other hereditament (hereinafter referred to as the standard hereditament) and either or both the following conditions are fulfilled, that is to say, the rent of the standard hereditament is partly attributable to the provision by the landlord of services in relation to that hereditament (including the repair, maintenance or insurance of premises not forming part of that hereditament) or the tenant, in addition to the rent, contributes towards the cost of any such services.

Adjustment of gross value by reference to provision of or payment for services, etc.

(2) Where the rent of the standard hereditament is partly attributable to the provision by the landlord of such services, the sum falling to be deducted from that rent for the said purpose as being the amount attributable to the provision of those services shall not include any amount in respect of—

- (a) any profit made, or which might be expected to be made, by the landlord in providing those services ;
- (b) the cost of repairs to, and maintenance and insurance of, premises not forming part of that hereditament.

(3) Where the tenant of the standard hereditament, in addition to the rent,—

- (a) makes payments to the landlord in consideration of the landlord undertaking to provide any such services in relation to that hereditament ; or
- (b) otherwise contributes (directly or indirectly and whether in pursuance of an undertaking to do so or not) to the cost of repairing, maintaining or insuring other premises not forming part of that hereditament but belonging to or occupied by the landlord, being premises which the landlord has not undertaken to repair, maintain or insure, as the case may be ;

the rent shall for the purpose of ascertaining gross value be treated as increased by the amount of the payments or other contributions made by the tenant or, where those amounts vary from time to time, by a sum which on a proper estimate equals the average annual amount so paid or contributed.

## PART I

(4) Nothing in the foregoing subsection shall be taken to prejudice any right to make a deduction from the rent of a hereditament, for the purpose of ascertaining gross value, in respect of services provided by the landlord or other matters.

(5) Any reference in the foregoing provisions of this section to premises includes a reference to any plant or machinery which by virtue of section twenty-four of the Act of 1925 is treated as part of those premises for rating purposes or would be so treated if those premises were a rateable hereditament.

(6) In the definition of "gross value" in section sixty-eight of the Act of 1925, the proviso (which provides that no account shall be taken of the value of services provided by the landlord and which has become unnecessary) shall cease to have effect.

(7) An alteration in a valuation list made in pursuance of a proposal made for the purpose of giving effect to any of the foregoing provisions of this section, being an alteration which would by virtue of subsection (1) of section forty-two of the Act of 1948 (alterations retrospective to beginning of current rate period) be deemed to have had effect as from a date before the passing of this Act, shall be deemed to have had effect as from the passing of this Act.

Valuation of  
hereditaments  
which are  
partly  
occupied.

7.—(1) If it appears to the rating authority that part of a hereditament included in the valuation list is unoccupied but will remain so for a short time only, the authority may request the valuation officer to apportion the rateable value of the hereditament between the occupied and unoccupied parts; and if the apportionment made by the valuation officer is agreed by the authority and the occupier, then, as from—

(a) the date upon which the hereditament became partly occupied, or

(b) the commencement of the rate period in which the request was made,

whichever is the later, until any of the unoccupied part is reoccupied or a further apportionment of the value of the hereditament takes effect under this section, 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.

(2) This section shall not apply in relation to any hereditament of which the owner (within the meaning of section eleven of the Act of 1925) is rated or has undertaken to pay the rates instead of the occupier, but shall apply in relation to a hereditament the owner of which has undertaken to collect on behalf of the rating authority the rates due from the occupier.



8.—(1) For the purposes of valuation lists coming into force at any time after the passing of this Act the following provisions shall have effect.

PART I  
Miscellaneous  
amendments  
as to net  
annual value  
and rateable  
value.

(2) The deduction from gross value in respect of drainage and other rates provided for by paragraph (a) of subsection (1) of section twenty-two of the Act of 1925, as amended by subsection (7) of section five of the Act of 1955, shall not be made.

(3) The deduction provided for, in the case of certain hereditaments, by paragraph (c) of subsection (1) of section twenty-two of the Act of 1925 and Part II of the Second Schedule thereto (which relates to deductions in lieu of certain previous reliefs from rates) shall not be made, but nothing in this subsection shall be construed as providing any such corresponding relief as is mentioned in subsection (2) of the said section twenty-two.

9.—(1) In valuing for rating purposes any right which constitutes a separate hereditament by virtue of section fifty-six of the Act of 1948 (rating of advertising stations), the rent at which the hereditament might be expected to be let shall be estimated on the footing that it would include a proper amount in respect of any structure for the time being available for use, for the purpose of exhibiting advertisements, by the occupier of the separate hereditament, notwithstanding that the structure was provided by him or was provided after the right was let out or reserved.

Valuation of  
advertising  
stations.

(2) Notwithstanding anything in the said section fifty-six the separate hereditament shall be treated as coming into existence at the earliest time at which either any structure is erected, after the right constituting the hereditament has been let out or reserved, for enabling the right to be exercised or any advertisement is exhibited in pursuance of the right, and not before; and for the purposes of subsection (2) of section forty-two of the Act of 1948 (cases in which alterations of valuation lists are not to be retrospective to beginning of rating period)—

- (a) the hereditament shall be treated as a newly erected or newly constructed hereditament coming into occupation at the said earliest time, and
- (b) the erection, dismantling or alteration, after that time, of any structure for enabling the right to be exercised shall, in relation to the hereditament, be treated as the making of structural alterations.

(3) In this section and section fifty-six of the Act of 1948 references to a structure include references to a hoarding, frame, post, wall or sign, and accordingly in that section the words "hoarding, frame, post, wall or" shall cease to have effect.

## PART I

(4) This section shall have effect for the purposes of valuation lists coming into force at any time after the passing of this Act.

Assessment of  
certain burial  
grounds.

10. Section fifteen of the Burial Act, 1855 (under which burial grounds purchased under the provisions of the Acts referred to in that section are not to be valued for rating above the level at which the land was assessed at the time of the purchase) shall not apply in relation to any valuation lists coming into force after the passing of this Act.

*Rating Provisions*Reduction and  
remission of  
rates payable  
by charitable  
and other  
organisations.

11.—(1) If notice in writing is given to the rating authority that—

- (a) any hereditament occupied by, or by trustees for, a charity and wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
- (b) any other hereditament, being a hereditament held upon trust for use as an almshouse,

is one falling within this subsection, then, subject to the provisions of this section, the amount of any rates chargeable in respect of the hereditament for any period, beginning not earlier than the rate period in which the notice is given, during which the hereditament is one falling within either paragraph (a) or paragraph (b) of this subsection shall not exceed one-half of the amount which would be chargeable apart from the provisions of this subsection:

Provided that where a hereditament ceases to be one falling within the said paragraphs (a) and (b), a previous notice given for the purposes of this subsection shall not have effect as respects any subsequent period during which the hereditament falls within either of those paragraphs.

(2) No relief under the foregoing subsection shall be given in the case of a hereditament falling within paragraph (a) thereof for any period during which the hereditament is occupied by an institution specified in the First Schedule to this Act.

(3) The Minister may by order amend the provisions of the First Schedule to this Act by adding any institution which in his opinion ought to be classified with the institutions mentioned in that Schedule or omitting any institution or altering the description of any institution.

An order under this subsection may be made so as to have effect from any date not earlier than the beginning of the rate period in which it is made, and any statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(4) Without prejudice to the powers conferred by subsection (4) of section two of the Act of 1925, a rating authority shall have power to reduce or remit the payment of rates chargeable in respect of—

- (a) any hereditament falling within paragraph (a) or (b) of subsection (1) of this section ;
- (b) any other hereditament which is occupied for the purposes of one or more institutions or other organisations which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts ;
- (c) any other hereditament which is occupied for the purposes of a club, society or other organisation not established or conducted for profit and is wholly or mainly used for purposes of recreation,

for any such period as is mentioned in the following subsection :

Provided that any such reduction or remission shall cease to have effect on a change in the occupation of the hereditament in respect of which it was granted.

(5) Any reduction or remission of rates determined under the foregoing subsection may at the discretion of the rating authority be granted—

- (a) for the year in which, or the year next following that in which, the determination to grant it is made ; or
- (b) for a specified term of years, not exceeding five, beginning not earlier than the year in which the determination was made nor more than twenty-four months after the date of the determination ; or
- (c) for an indefinite period beginning not earlier than the last mentioned year subject, however, to the exercise by the rating authority of their powers under the following subsection.

(6) Where any such reduction or remission is granted for an indefinite period the rating authority may, by not less than twelve months' notice in writing given to the occupiers of the hereditament, terminate or modify the reduction or remission as from the end of a year specified in the notice.

(7) The foregoing provisions of this section shall not apply to any hereditament to which section seven of the Act of 1955 (which provides for relief from rates in the case of places of religious worship and church and chapel halls) applies or to any hereditament occupied (otherwise than as trustee) by any authority having, within the meaning of the Local Loans Act, 1875, power to levy a rate.

## PART I

(8) Section fifty-nine of the Act of 1925 (which relates to the service of notices) shall apply to notices authorised to be served for the purposes of this section as it applies to notices authorised to be served for the purposes of that Act.

(9) In this section "charity" means an institution or other organisation established for charitable purposes only and "organisation" includes any persons administering a trust; and a hereditament an interest in which belongs to a charity or any ecclesiastical corporation and in which (in right of that interest)—

(a) the persons from time to time holding any full-time office as clergyman or minister of any religious denomination, or

(b) any particular person holding such an office,

have or has a residence from which to perform the duties of the office, or in which (in right of the said interest) accommodation is being held available to provide such a residence for such a person, shall be treated for the purposes of this section as occupied by a charity and wholly or mainly used for charitable purposes, whether apart from this provision it would be so treated or not.

Provisions  
supplementary  
to foregoing  
section.

12.—(1) The foregoing section shall apply to rates made for periods beginning on or after the date of the coming into force of the first valuation lists to come into force after the passing of this Act.

(2) On that date the following enactments shall cease to have effect, that is to say—

(a) section eight of the Act of 1955 (reductions and remissions of rates payable by charitable and other organisations);

(b) the Scientific Societies Act, 1843 (exemption for societies instituted for the purposes of science, literature or the fine arts exclusively);

(c) the Sunday and Ragged Schools (Exemption from Rating) Act, 1869;

(d) section sixty-four of the Education Act, 1944 (exemption of voluntary schools).

(3) On that date section seven hundred and thirty-one of the Merchant Shipping Act, 1894 (which confers exemptions from taxes, duties and rates in respect of lighthouses, buoys and beacons and in respect of property of the Trinity House, other lighthouse authorities and the Ministry of Transport) shall cease to exempt from rates any property belonging to or occupied by the Trinity House except lighthouses, buoys and beacons and any property within the same curtilage as, and occupied for the purposes of, a lighthouse.

(4) Where an exemption from liability for rates in respect of a hereditament subsisted immediately before that date by virtue of the Scientific Societies Act, 1843, section seven hundred and thirty-one of the Merchant Shipping Act, 1894, or section sixty-four of the Education Act, 1944, and, but for subsection (2) or (3) of this section, an exemption in respect of the hereditament would have continued to subsist after that date,—

- (a) no rates shall be payable in respect of the hereditament as respects the year beginning with that date; and
- (b) as respects each of the next four succeeding years, the amounts of rates payable in respect of the hereditament shall (without prejudice to any reduction or remission under subsection (4) of the foregoing section) be respectively one-fifth, two-fifths, three-fifths and four-fifths of the amount which would be payable apart from the provisions of this subsection and that subsection:

Provided that paragraphs (a) and (b) of this subsection shall not apply in relation to any hereditament except as respects any period as respects which an exemption for that hereditament would have subsisted but for the said subsection (2) or (3).

(5) The Minister may, on the application of any rating authority appearing to him to be concerned, by order repeal or amend any local enactment which confers an exemption from, or a power to reduce or remit a payment of, rates in respect of any particular hereditament or of hereditaments of any class if it appears to him that a right to relief arises in respect of that hereditament or hereditaments of that class under subsection (1) of the foregoing section, or that a reduction or remission may be granted in respect thereof under subsection (4) of that section, and may by that order make such other amendments of any other local enactments as appear to him to be necessary in consequence of the repeal or amendment and such transitional provision as appears to him to be necessary or expedient in connection with the matter.

In this subsection "local enactment" means a provision of any local and personal Act or private Act or of any order or other instrument in the nature of any such Act.

(6) For the avoidance of doubt it is hereby declared that for the purposes of the Education Act, 1944, the expenses of maintaining a voluntary school include the payment of rates.

13.—(1) A park which has been provided by, or is under the management of, a local authority and is for the time being available for free and unrestricted use by members of the public shall, while so available, be treated for rating purposes as if it had been dedicated in perpetuity for such use as aforesaid.

Liability of  
parks, etc.,  
to be rated.

## PART I

## (2) In this section—

references to a park include references to a recreation or pleasure ground, a public walk, an open space within the meaning of the Open Spaces Act, 1906. or a playing field provided under the Physical Training and Recreation Act, 1937 ;

“local authority” means the council of a county, county borough, county district, metropolitan borough or borough included in a rural district, a parish council or parish meeting, the Common Council of the City of London or the Council of the Isles of Scilly, or any two or more of them acting in combination.

(3) This section shall apply to rates made for periods beginning on or after the coming into force of the first valuation lists to come into force after the passing of this Act.

Abolition of  
rate books.

14.—(1) The following provisions of this section shall apply to rates made for periods beginning on or after such day as the Minister may by order appoint.

(2) It shall not be necessary to use rate books.

(3) A certificate signed by a duly authorised officer of a rating authority—

(a) stating that a rate has been made or published by the authority on a date or dates specified in the certificate ;  
or

(b) stating the value at a specified date of a hereditament within the authority's area, the amount of rates chargeable in respect of the hereditament or whether any, and if so what, amount has been paid in satisfaction of rates due thereon,

shall be evidence of the matters stated in the certificate.

(4) A rating authority shall, on being so requested by a person who is or was liable in respect of a hereditament in the area of the authority for rates for any period in the current year or any of the nine years preceding that year, give him a statement of the rates payable or paid in respect of the hereditament for any of those years or any other year in respect of which the person is still liable for arrears at the time of the request.

(5) Where a person satisfies a rating authority that he is or was liable, in respect of a hereditament in the area of the authority, to indemnify any other person for rates, he shall be entitled to the like statement under the foregoing subsection as that other person is entitled to.

Rating of  
owners.

15.—(1) If an order made by the Minister so provides, subsection (1) of section eleven of the Act of 1925 (which empowers a rating authority to direct that owners instead of occupiers shall be rated in the case of hereditaments of a rateable value not

exceeding eighteen pounds or, in London and certain other areas, twenty-five pounds) shall have effect as if for the limits of eighteen and twenty-five pounds there were substituted such other limits respectively as may be specified in the order.

A statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(2) The allowance which may be made under paragraph (a) of subsection (1) of the said section eleven to owners rated under that subsection shall be ten per cent. of the amount payable in respect of rates, and accordingly section one hundred and twenty-two of the Act of 1948 (which enables the rating authority to increase the said allowance to fifteen per cent.) shall cease to have effect.

(3) Paragraph (b) of the said subsection (1) (which requires allowances to be made to owner-occupiers by local authority owners which pass on allowances to their tenants) shall cease to have effect.

(4) In subsection (2) of the said section eleven (which among other things enables a rating authority to make an allowance of fifteen per cent. to owners undertaking to pay rates on certain hereditaments whether occupied or not) for the words "fifteen per cent." there shall be substituted the words "ten per cent."

(5) An order under subsection (1) of this section shall not affect any person's liability for rates for any period before the coming into force of the first valuation lists to come into force after the date of the order, and subsections (2) to (4) shall not affect allowances payable in respect of rates for any period before the coming into force of the first valuation lists to come into force after the passing of this Act.

**16.**—(1) In relation to valuation lists coming into force after the passing of this Act subsection (7) of section one of the Act of 1955 (which limits the amount of rates recoverable where a proposal to reduce the value of a hereditament is served on the valuation officer before the end of the year beginning with the date on which the list comes into force) shall be amended as follows.

Withholding  
of rates  
pending  
settlement of  
proposals.

(2) The period within which a proposal must be served if the subsection is to apply shall be the period of six months beginning with the date on which the valuation list comes into force.

(3) The said subsection (7) shall not apply in relation to a proposal to reduce the value shown in a valuation list of any hereditament unless—

(a) it is served on the valuation officer by the occupier of the hereditament and no previous such proposal has

## PART I

been served on the valuation officer in relation to the same list by any occupier of the hereditament, or

- (b) it is served on the valuation officer by the owner of the hereditament (being a person who in pursuance of section eleven of the Act of 1925 is rated or has undertaken to pay or collect the rates in respect of the hereditament) and no previous such proposal has been served on the valuation officer in relation to the same list by any such owner of the hereditament.

(4) At the end of the subsection there shall be added the words "increased by half the difference between that amount and the amount which would be recoverable as aforesaid apart from this subsection".

(5) Where a change in the law determining the relationship between the net annual value and rateable value of hereditaments of any specified description, or of hereditaments generally, operates as from the coming into force of any valuation lists (whether the change arises from the coming into operation, amendment or repeal of any provision or from the fact that a provision applying to the previous lists or the last rate period therein does not apply to the new lists), and so operates as to increase the rateable values to which the change applies, the said subsection (7) shall have effect in relation to hereditaments of which the rateable values as shown in the new lists are affected by the change as if for the reference to the total amount of rates levied on a hereditament for the last year before a list came into force there were substituted a reference to the total amount of the rates which would have been levied thereon for that year if the rateable value for that year had been related to the actual net annual value for the year in the same way as it would have been related to the net annual value if the change had had effect as respects that year.

Refund of  
overpayments.

17.—(1) 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:



## PART I

Provided that no refund shall be made—

- (i) unless application therefor was made before the end of the sixth year after that in which the amount was paid;
- (ii) 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.

(2) Before determining whether a refund should be made—

- (a) in a case falling within paragraph (a) of the foregoing subsection, or
- (b) in a case falling within paragraph (c) thereof where the exemption or relief was one which ought to have appeared in the valuation list,

a 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.

## PART II

VALUATION OF HEREDITAMENTS OF STATUTORY WATER  
UNDERTAKINGS

18.—(1) For the purposes of valuation lists coming into force after the passing of this Act, the rateable values of the hereditaments in any parish in England and Wales which are occupied for the purposes of a statutory water undertaking (hereinafter referred to as water hereditaments of the undertaking) shall be taken to be the values ascertained, in accordance with the following provisions of this section, by apportioning an amount (hereinafter referred to as the cumulo-value for the undertaking) ascertained as hereinafter provided for the undertaking as a whole.

Valuation  
of water  
undertakings.

(2) The cumulo-value for the purposes of such lists as aforesaid coming into force at any time (hereinafter referred to as the relevant lists) shall be determined by adjusting as hereinafter provided the cumulo-value as determined for the purposes of the valuation lists (hereinafter referred to as the previous lists) last coming into force before the relevant lists :—

- (a) if the yearly average supply of the undertakers in the basic period for the relevant lists exceeds their yearly average supply in the basic period for the previous lists, the cumulo-value for the undertaking, as determined for the purposes of the previous lists, shall be increased by an amount which bears to the aggre-

## PART II

- gate of the cumulo-values for all undertakings in England and Wales, as determined for the purposes of the previous lists, the proportion which the difference between the said yearly average supplies bears to the yearly average supply of all undertakers in England and Wales in the basic period for the previous lists ;
- (b) if the yearly average supply of the undertakers in the basic period for the relevant lists falls short of their yearly average supply in the basic period for the previous lists, the cumulo-value for the undertaking shall be reduced in the proportion which the one bears to the other ;
  - (c) the said cumulo-value, adjusted (unless neither of the two foregoing paragraphs has effect) in accordance with those paragraphs, shall be apportioned among rating areas in which water hereditaments of the undertaking are situated ;
  - (d) the amount apportioned under the foregoing paragraph to each county borough and to the Isles of Scilly, and the aggregate of the amounts apportioned to the rating areas in each county, shall be adjusted by multiplying it by the proportional change in the level of net annual values appearing, on the average, from a comparison of the values expected to be shown in the relevant lists for the borough, Isles or county, as transmitted to rating authorities in pursuance of subsection (3) of section one of the Act of 1955, with the net annual values shown in the previous lists for the borough, Isles or county at the beginning of April last before the coming into force of the relevant lists ;

and the sum of the amounts and aggregates referred to in paragraph (d) of this subsection, adjusted in accordance with that paragraph, shall be the cumulo-value for the undertaking determined for the purposes of the relevant lists.

(3) The last-mentioned cumulo-value shall be apportioned among parishes in which water hereditaments of the undertaking are situated, and for the purposes of the relevant lists the amount apportioned to any parish shall be the rateable value of such hereditaments in the parish, and rateable values (but no net annual values) shall be shown accordingly in lists transmitted to rating authorities in pursuance of subsection (3) of section one of the Act of 1955.

(4) References in this Part of this Act to water hereditaments do not include references to dwelling-houses, and hereditaments in England and Wales occupied as dwelling-houses for the purposes of a statutory water undertaking shall be treated for the

purposes of valuation lists coming into force after the passing of this Act in like manner as if so occupied for any purposes for which no special provision is made by the law relating to valuation for rating.

19.—(1) If in any of the successive periods of five calendar years ending respectively with the December last before the coming into force of the relevant lists and the subsequent Decembers falling earlier than two years before the date on which those lists cease to be in force—

(a) the yearly average supply of any statutory water undertakers exceeds or falls short of their yearly average supply in the basic period for those lists, and

(b) the excess or deficiency is greater than ten per cent. of the last-mentioned average supply,

the rateable values of the water hereditaments of the undertaking shall be varied, in accordance with the following provisions of this section, for any rate period beginning fifteen months or more after the end of the said period of five years and ending not later than the date on which the lists cease to be in force or on which a subsequent variation under this section takes effect.

(2) If there is such an excess as aforesaid, the cumulo-value for the undertaking, as determined for the purposes of the relevant lists, shall be increased by an amount which bears to the aggregate of the cumulo-values for all undertakings in England and Wales, as determined for the purposes of the relevant lists, the proportion which the excess bears to the yearly average supply of all undertakers therein in the basic period for the relevant lists.

(3) If there is such a deficiency as aforesaid, the cumulo-value for the undertaking shall be reduced in the proportion which the one average supply mentioned in subsection (1) of this section bears to the other.

(4) The cumulo-value for the undertaking, adjusted as aforesaid, shall be apportioned among parishes in which water hereditaments of the undertaking are situated, and the valuation officer shall make proposals for such alterations of valuation lists as are requisite for increasing or decreasing (as the case may require) the rateable values of the water hereditaments of the undertaking to accord with the apportionment.

(5) Any such proposals shall be made not later than three months before the beginning of the first rate period for which the alterations are to have effect, and in relation to such proposals subsection (1) of section forty-two of the Act of 1948 (which provides that in general alterations are to have effect as from the commencement of the rate period in which notice of a proposal was served) shall have effect as if after the words

Adjustment  
of rateable  
values of water  
undertakings  
during  
currency of  
valuation lists.

## PART II

“commencement of” there were inserted the words “the year immediately following”.

(6) Where in the case of any undertaking any variation falls to be made as respects any of the successive periods mentioned in subsection (1) of this section, then (whether or not the variation has taken effect) in the application, in the case of that undertaking, of the foregoing provisions of this section to any subsequent such period the following modifications shall have effect:—

- (a) for the reference in paragraph (a) of subsection (1) of this section to the basic period for the relevant lists there shall be substituted a reference to the preceding or last preceding period of five calendar years as respects which the conditions specified in paragraphs (a) and (b) of subsection (1) of this section, or those conditions as modified by this subsection, are satisfied;
- (b) for the references in subsections (2) and (3) of this section to the cumulo-value for the undertaking, as determined for the purposes of the relevant lists, there shall be substituted references to the cumulo-value as adjusted or last adjusted under this section.

(7) Save as provided by this or the next following section, no proposal shall be made for the alteration of the rateable value of a water hereditament.

Procedural  
provisions.

**20.**—(1) Anything required under this Part of this Act to be done in determining or adjusting the cumulo-value for an undertaking, and any apportionment of a cumulo-value, shall be done or made by the Commissioners.

(2) Before the end of December last before the coming into force of the relevant lists the Commissioners shall as respects each statutory water undertaking furnish to the undertakers and to the rating authorities concerned the particulars required by the Commissioners for determining the cumulo-value for the undertaking for the purposes of those lists and also particulars of the manner in which the cumulo-value is to be apportioned among parishes.

(3) Where, after the valuation officer has transmitted a valuation list to the rating authority, but before the date on which the list is to come into force, it appears to him that in the case of a statutory water undertaking of which water hereditaments are included in the list the cumulo-value for the undertaking ought to be redetermined to conform with section eighteen of this Act and that on that account the list needs to be altered in any respect, he shall without making any proposal cause the list to be altered accordingly before that date.

(4) Where under section nineteen of this Act the cumulo-value for an undertaking is varied, the Commissioners shall, not later than five months before the beginning of the first rate period for which the alterations in valuation lists consequential on the

variation are to have effect, furnish to the undertakers and to the rating authorities concerned the particulars required for determining the amount of the variation.

(5) Where the valuation officer transmits copies of any proposals under subsection (4) of section nineteen of this Act, he shall transmit with them particulars of the manner in which the new cumulo-value has been apportioned among parishes so as to produce the alterations in valuation lists which are the subject of the proposals.

(6) A proposal for the alteration of a valuation list so far as it relates to a water hereditament of a statutory water undertaking may be made on the grounds that the apportionment required by subsection (3) of section eighteen of this Act or subsection (4) of section nineteen of this Act was not properly made, or that the cumulo-value for the undertaking ought to be re-apportioned among parishes in which water hereditaments of the undertaking are situated.

(7) Effect shall not be given to objections to proposals under subsection (4) of section nineteen of this Act on any grounds other than the grounds that the apportionment required by that subsection was not properly made.

(8) Where, in the case of any rating area, a proposal is made falling within subsection (6) of this section, or an objection is made falling within subsection (7) thereof, the valuation officer shall cause copies of the proposal or objection to be served on the rating authority for every other rating area in which there are water hereditaments of the undertaking in question which appear relevant to the proposal or objection.

(9) Where it appears to the valuation officer that the valuation list may be affected by any such proposal or objection as aforesaid relating to another valuation list, and he makes a proposal for any consequential alteration of the first-mentioned list which appears to him to be required if effect is given, in whole or in part, to the original proposal or objection, then if the valuation officer states in his proposal that it is one to which this subsection applies any alteration of the list which is made in consequence of his proposal shall have effect as from such date as may be specified in the proposal, notwithstanding that the date is earlier than that provided by section forty-two of the Act of 1948.

(10) In proceedings on any such proposal or objection as aforesaid a local valuation court or the Lands Tribunal shall afford to the rating authority for every such other area as aforesaid an opportunity of appearing and being heard before the court or Tribunal, and may then direct such consequential alterations as may be required in the valuation list for any such area.

## PART II

(11) The reference in subsection (8) of this section to water hereditaments appearing relevant to a proposal or objection is a reference to water hereditaments of which the rateable value appears to the valuation officer (in relation to the valuation list in which that value is shown), or as the case may be to the court or Tribunal, liable to be affected by any re-apportionment in consequence of the proposal or objection.

Ascertainment  
of average  
water  
supplies.

21.—(1) The yearly average supply of any or all undertakers in any period shall be ascertained for the purposes of this Part of this Act as follows.

(2) Subject to the provisions of this section, it shall be taken to be the aggregate of the amounts certified under the following subsection by the undertakers or all the undertakers for the calendar years comprised in the period, divided by the number of those calendar years.

(3) Not later than six months after the end of any calendar year relevant to the ascertainment of yearly average supplies for the purposes of this Part of this Act statutory water undertakers shall estimate and certify to the Commissioners, to the nearest hundred thousand gallons, the amount of water supplied by the undertakers in that calendar year, the amount so supplied in bulk, and the amount supplied in bulk during that year to the undertakers, and shall also certify whether the undertakers were supplying water during the whole of that year (disregarding any temporary suspension of supply).

(4) The duty to certify imposed on undertakers by this section shall be enforceable by mandamus at the instance of the Commissioners.

(5) Where any undertakers supply non-potable water otherwise than in bulk, they shall, in certifying under subsection (3) of this section the amount of water supplied by them, show separately (to the nearest hundred thousand gallons) the amount of non-potable water supplied by them otherwise than in bulk, and the amount of water certified as supplied by them shall be treated as reduced by one half of the said amount of non-potable water.

(6) If a certificate under subsection (3) of this section shows that all or any of the water supplied was supplied in bulk, or that the undertakers giving the certificate took a supply in bulk, or both, the amount certified as supplied shall be treated as reduced by one-half of the amount certified as supplied, or taken by way of supply, in bulk.

(7) If the undertakers, or any of the undertakers, have certified that they were not supplying water throughout the whole of any of the calendar years in the period, the aggregate of the amounts certified by them for all such years in the period shall be taken for the purposes of subsection (2) of this section to be

the aggregate of the amounts certified for the remaining such years, divided by the number of those years and multiplied by the number of calendar years in the whole period.

22.—(1) For the purposes of this Part of this Act the apportionment of a cumulo-value among parishes shall be done in like manner as would have been required, if this Part of this Act had not been passed, for the apportionment of the net annual value of an undertaking not including any dwelling-houses, and apportionment among rating areas shall be done in the same manner. Supplementary provisions relating to water undertakings.

(2) For the purposes of this Part of this Act any estimate of the amount of water supplied shall be made by reference to the amount put out by the undertakers (and not to the amount received by the persons to whom the water was supplied).

(3) For the purposes of this Part of this Act—

references to the basic period for any valuation lists are references to the period of five calendar years ending fifteen months before the coming into force of the lists ;

“ the Commissioners ” means the Commissioners of Inland Revenue ;

“ parish ” includes any part of a parish which is subject to separate or differential rating ;

“ statutory water undertakers ” has the same meaning as in the provisions of the Water Act, 1945, other than Part II, and references to statutory water undertakings shall be construed accordingly ;

references to the supply of water in bulk are references to a supply taken by any persons for augmenting or constituting the supply to be given by them.

(4) This Part of this Act shall, in its application for the purposes of the valuation lists coming into force on the first two occasions after the passing of this Act on which new lists come into force, and in the case of new undertakings and the amalgamation or division of undertakings, have effect subject to the provisions of the Second Schedule to this Act.

(5) In the case of a statutory water undertaking which does not extend beyond the boundaries of a single parish, this Part of this Act shall have effect subject to the modifications specified in the Third Schedule to this Act.

23.—(1) In the year following that in which valuation lists come into force for the second time after the passing of this Act the Minister shall, in consultation with such associations of local authorities as appear to him to be concerned, with any local authority with whom consultation appears to him to be Review of operation of Part II.

## PART II

desirable, and with any association of statutory water undertakers, cause investigations to be made into the effect of the operation of this Part of this Act.

(2) The Minister shall cause to be laid before Parliament a report on the investigations made under this section and their result.

## PART III

*General and Supplementary*

Contributions  
in aid of  
rates in  
respect of  
court  
buildings,  
police  
stations, etc.

24.—(1) Any authority to whom this section applies may make contributions in aid of rates in respect of any hereditament provided and maintained by the authority for purposes connected with the administration of justice, police purposes or other Crown purposes, not being a hereditament in respect of which rates are payable, and any expenses incurred under this section in relation to any hereditament shall be treated as expenses incurred in maintaining the hereditament.

(2) Where a contribution is made under this section in respect of a hereditament, the value upon which that contribution is computed shall be entered in the valuation list as representing the rateable value of the hereditament; and the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purposes of ascertaining totals or the proceeds of any rate for that rating area.

(3) The foregoing subsection shall not be construed as requiring a gross value to be determined or entered in the valuation list in the case of a hereditament in respect of which a contribution is made under this section.

(4) The authorities to whom this section applies are the Receiver for the Metropolitan Police District, the councils of counties, boroughs with a separate commission of the peace or boroughs having a separate court of quarter sessions, the Common Council of the City of London, police authorities and probation committees, and references in this section to any such authority include references to two or more of them acting jointly and to joint committees of two or more of them.

Minor and  
consequential  
amendments.

25. The provisions of the Fourth Schedule to this Act (which provide for minor amendments of the law relating to valuation and rating, and amendments consequential on the provisions of this Act) shall have effect.

Payments out  
of moneys  
provided by  
Parliament.

26. There shall be defrayed out of moneys provided by Parliament—

(a) any increase attributable to this Act in the sums payable out of moneys so provided by way of Rate-deficiency



Grant or Exchequer Equalisation Grant under the enactments relating to local government in England or Wales, or in Scotland ;

- (b) any expenses incurred by valuation officers in carrying out their functions under this Act, including the remuneration and expenses of persons, whether in the service of the Crown or not, employed to assist valuation officers in the exercise of their said functions ;
- (c) any increase attributable to section twenty-four of this Act in the sums payable out of moneys provided by Parliament under any enactment.

**27.**—(1) Any power conferred by this Act to make an order or regulations shall be exercisable by statutory instrument. Orders and regulations.

(2) Any power conferred by the provisions of this Act other than sections two and fourteen thereof to make an order shall include power, exercisable in like manner and subject to the like provisions, to vary or revoke an order by a subsequent order.

**28.**—(1) In this Act “ the Act of 1955 ” means the Rating and Valuation (Miscellaneous Provisions) Act, 1955, “ the Minister ” means the Minister of Housing and Local Government, “ year ” (except where the reference is expressly to a calendar year) means a period of twelve months beginning with the first day of April, and other expressions used in this Act and that Act have the same meanings respectively in this Act as in that Act. Interpretation.

(2) In this Act “ rating authority ”, in relation to London, has the same meaning as in the Rating and Valuation (Apportionment) Act, 1928.

(3) For the purposes of 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 the 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.

(4) Any reference in this Act to the alteration of a valuation list includes a reference to the insertion in the list, or the omission from the list, of a hereditament.

(5) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment, including this Act.

PART III  
Short title,  
repeals,  
saving and  
extent.

**29.**—(1) This Act may be cited as the Rating and Valuation Act, 1961.

(2) The enactments specified in the Fifth Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule, the repeals taking effect—

- (a) in the case of the enactments specified in Part I of that Schedule, as from the coming into force of the first valuation lists to come into force after the passing of this Act,
- (b) in the case of the enactments specified in Part II of that Schedule, as from the passing of this Act,
- (c) in the case of the enactments specified in Part III of that Schedule, as from the day appointed under section fourteen of this Act.

(3) Section one of this Act and the foregoing subsection shall not affect the operation of section twenty-eight of the Finance Act, 1954 (which provides for a reduced rate of estate duty on industrial hereditaments in cases to which the section applies); and accordingly subsection (7) of that section (which applies the definition of “industrial hereditament” provided for rating purposes) shall have effect—

- (a) in relation to land or premises in England or Wales as if for the words from “in the case of” to the beginning of the proviso there were substituted the words “would fall to be so treated apart from the provisions of the Rating and Valuation Act, 1961”,
- (b) in relation to land or premises outside Great Britain as if after the words “in England” there were inserted the words “and (where the death occurred after the coming into force of the first valuation list to come into force after the passing of the Rating and Valuation Act, 1961) apart from the provisions of that Act”

(4) This Act shall not extend to Scotland or to Northern Ireland.

## SCHEDULES

## FIRST SCHEDULE

Section 11.

## CHARITIES EXCLUDED FROM MANDATORY RELIEF

1. The universities of Birmingham, Bristol, Cambridge, Durham, Exeter, Hull, Leeds, Leicester, Liverpool, London, Manchester, Nottingham, Oxford, Reading, Sheffield, Southampton and Wales.
2. The colleges, institutes and schools of the universities of Durham, London and Wales, with the exception of the following colleges of the University of Durham, that is to say, the College of the Venerable Bede, St. Chad's College and St. John's College.
3. The university college of North Staffordshire.
4. The Manchester College of Science and Technology.

## SECOND SCHEDULE

Section 22.

TRANSITIONAL PROVISIONS AS TO VALUATION OF  
STATUTORY WATER UNDERTAKINGS

## PART I

## APPLICATION OF PART II OF ACT TO FIRST NEW LISTS

1. Part II of this Act shall have effect subject to the following modifications where the relevant lists are the first valuation lists coming into force after the passing of this Act.

2.—(1) The cumulo-value for any statutory water undertaking determined for the purposes of the previous lists shall be taken to be the aggregate of the rateable values of all water hereditaments of the undertaking, as shown in the valuation lists at the beginning of November, nineteen hundred and sixty:

Provided that if that aggregate, divided by the yearly average supply of the undertakers in the basic period for the previous lists, exceeds the following amount, that is to say, six-fourths of the sum of the like aggregates for all statutory water undertakings in England and Wales, divided by the yearly average supply of all statutory water undertakers therein in the basic period for the previous lists, the said cumulo-value shall be taken to be that amount multiplied by the yearly average supply of the undertaking in the basic period for the previous lists.

(2) Where a valuation list in force at the beginning of November, nineteen hundred and sixty, has been altered as respects a water hereditament of any undertaking, and the alteration was made in pursuance of a proposal served on the valuation officer before that date, or of a proposal made by him of which he had duly transmitted copies to the occupier and the rating authority before that date, then the aggregate of the rateable values of water hereditaments of the undertaking shall be ascertained for the purposes of this paragraph as if the alteration had been made before that date:

Provided that this sub-paragraph shall not affect the calculation of the amount mentioned in the proviso to the foregoing sub-paragraph, and the aggregate of cumulo-values mentioned in paragraph (a) of subsection (2) of section eighteen of this Act shall be calculated as if the cumulo-value mentioned in sub-paragraph (1) of this paragraph had fallen to be ascertained without regard

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to any such alteration as aforesaid made after the end of March, nineteen hundred and sixty-two.

(3) If the valuation list coming into force next after that mentioned in the foregoing sub-paragraph has been transmitted to the rating authority when the alteration so mentioned is made, the list shall (without any proposal) have effect, and if it has come into force be deemed always to have had effect, subject to such alterations as the valuation officer may direct for giving effect to that sub-paragraph.

3. The basic period for the previous lists shall be the period of four calendar years ending with the year nineteen hundred and fifty-nine, and the basic period for the relevant lists shall be the period of two calendar years ending fifteen months before the coming into force of the relevant lists.

4. For the purposes of paragraph (d) of subsection (2) of section eighteen of this Act hereditaments of the following descriptions shall be disregarded, that is to say, water hereditaments of any undertaking, industrial or freight-transport hereditaments, dwelling-houses, private garages or private storage premises (within the meaning of the Valuation for Rating Act, 1953) and hereditaments the gross value of which was determined for the purposes of the previous lists in accordance with section four of that Act (which relates to certain hereditaments partly used as private dwellings).

5. References in section nineteen of this Act to a period of five calendar years do not include references to any period beginning before the basic period for the relevant lists, but do include references to a period of three or four calendar years beginning with that basic period.

6. The latest time for the furnishing, under subsection (3) of section twenty-one of this Act, of certificates relating to any of the years nineteen hundred and fifty-six to nineteen hundred and sixty inclusive shall be the end of the month beginning with the passing of this Act.

## PART II

### APPLICATION OF PART II OF ACT TO SECOND NEW LISTS

7. Where the relevant lists are the valuation lists coming into force next after those mentioned in paragraph 1 of this Schedule, Part II of this Act shall have effect subject to the modification that the basic period for the previous lists shall be the period of two calendar years ending fifteen months before the coming into force of the previous lists.

## PART III

### MODIFICATIONS IN CASES OF NEW UNDERTAKINGS, AMALGAMATIONS, ETC.

8.—(1) The following provisions of this paragraph shall have effect as respects cases where a statutory water undertaking is changed (by acquisition, merger or division) into part or the whole of one or more other such undertakings (hereinafter referred to as new undertakings).

(2) Where the relevant lists come into force at the same time as the change, then in determining the cumulo-value for the purposes of those lists—

- (a) paragraphs (a) to (d) of subsection (2) of section eighteen of this Act shall be applied separately to the cumulo-values, as determined for the purposes of the previous lists, for each of the undertakings comprised in a new undertaking ;
- (b) where a new undertaking consists of or comprises a part of an undertaking, the said paragraphs (a) to (d) shall first be applied to the whole of that undertaking and the resulting cumulo-value shall be divided between the parts of the undertaking ;
- (c) in any case, the cumulo-value for a new undertaking shall be the aggregate of the sums determined for the undertakings or parts of undertakings comprised in the new undertaking after the application of those paragraphs and any division in accordance with head (b) of this sub-paragraph.

(3) Where the change takes place during the currency of any valuation lists, the following provisions shall have effect for the period between the change and the coming into force of the first valuation lists to come into force after the change :—

- (a) for the year in which the change takes place the rateable values of hereditaments which on the change become water hereditaments of a new undertaking shall be the same as they were before the change, the rateable value of any water hereditament of a new undertaking which is part of a hereditament which before the change was a water hereditament of another undertaking being ascertained by the Commissioners by apportionment ;
- (b) for any subsequent year the rateable values of water hereditaments of a new undertaking shall be such as the Commissioners may determine to be appropriate having regard to the cumulo-values for the undertakings wholly or partly comprised in the new undertaking ;
- (c) without prejudice to the generality of head (a) of this sub-paragraph, no alteration shall be made under section nineteen of this Act as respects water hereditaments of a new undertaking so as to affect the rateable values of such hereditaments for the year in which the change took place ;
- (d) in the application of the said section nineteen (for any subsequent year) as respects any period of years ending after the change—

(i) the undertakers carrying on a new undertaking shall be treated as having had in periods beginning before the change a yearly average supply ascertained by reference to the yearly average supplies of the undertakers carrying on the undertakings wholly or partly comprised in the new undertaking, and

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(ii) the cumulo-value of a new undertaking shall be taken to be an amount ascertained by the Commissioners as that which appears to them appropriate having regard to the said cumulo-values ;

and in determining the cumulo-value for a new undertaking for the purposes of the first valuation lists coming into force after the time of the change, the Commissioners shall ascertain the amount which appears to them appropriate to be treated as the cumulo-value for the new undertaking for the purposes of the previous lists and as the yearly average supply of the new undertaking for any relevant period and shall proceed accordingly.

(4) For the purpose of giving effect—

(a) to any determination under head (b) of the foregoing subparagraph,

(b) to any determination of the cumulo-value for a new undertaking for the purposes of the first valuation lists coming into force after the time of the change where the lists have already been transmitted to rating authorities,

such alterations shall be made in valuation lists (without any proposal) as the valuation officer may direct, and if the lists have come into force they shall be deemed always to have had effect subject to those alterations.

(5) If at the time of the change any undertaking wholly or partly comprised in a new undertaking has not given any certificate required by subsection (3) of section twenty-one of this Act, it shall be the duty of the new undertaking to give the certificate, and subsection (4) of that section shall apply accordingly.

(6) For the purposes of the foregoing provisions of this paragraph the Commissioners shall make such aggregations or apportionments, or both, of cumulo-values and of amounts of water certified as supplied as the case may require, but before making any aggregation or apportionment of amounts of water certified as supplied the Commissioners shall hold such consultations as appear to them appropriate.

9.—(1) Where an undertaking for the supply of water, not being a statutory water undertaking,—

(a) is acquired by statutory water undertakers, with or without a statutory water undertaking being acquired by them at the same time, or is merged with one or more undertakings for the supply of water of which at least one is a statutory water undertaking, or

(b) becomes a statutory water undertaking,

the Minister may by order direct that the foregoing paragraph if not otherwise applicable shall apply, but subject to such modifications as may be specified in the order, and if otherwise applicable shall apply subject to such modifications as may be so specified, or the Minister may by order direct that hereditaments occupied for the purposes of the acquiring undertakers, the undertaking created

by the merger or the new statutory undertaking, as the case may be, shall be valued for rating purposes in such other manner as may be specified by the order.

(2) An order under this paragraph providing for valuation in any such other manner as aforesaid may apply, restrict or modify the enactments relating to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending.

(3) An order under this paragraph may be made with respect to undertakings generally or any specified description of undertakings, or with respect to a particular undertaking, and may make different provisions for hereditaments of different descriptions.

(4) Any statutory instrument containing an order under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.

10.—(1) Where—

- (a) the first calendar year during the whole of which the undertakers carrying on a statutory water undertaking supply water (hereinafter referred to as “the initial year”) is later than the year nineteen hundred and fifty-nine, and
- (b) the undertaking is not such a new undertaking as is referred to in sub-paragraph (1) of paragraph 8 of this Schedule or an undertaking as respects which an order may be made under the foregoing paragraph,

the undertakers shall certify to the Commissioners that the undertaking is one to which this paragraph applies and the following provisions of this paragraph shall have effect.

(2) So long as the relevant lists are lists coming into force in a calendar year earlier than the tenth after the initial year,—

- (a) the rateable values of water hereditaments of the undertaking shall not be ascertained in accordance with section eighteen of this Act but by apportioning the cumulo-value for the undertaking for the year, as hereinafter determined, among parishes in which water hereditaments of the undertaking are situated,
- (b) no variation of those rateable values shall be made under section nineteen of this Act,

and in the application of those sections to any other undertaking in any such case the first-mentioned undertaking shall be disregarded for all purposes.

(3) The cumulo-value for the undertaking for any year during the currency of valuation lists coming into force as aforesaid shall be the amount obtained by multiplying the aggregate of the cumulo-values for all statutory water undertakings in England and Wales for which such values fall to be determined under section eighteen of this Act, being the values determined for the purposes of the valuation lists current during that year, by the amount of water hereinafter mentioned, and dividing the product by the yearly average supply of all such undertakings in the basic period for those lists.

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(4) For any such year not later than the ninth of the years in which the undertakers fall to be rated the said amount of water is the amount of water supplied by the undertakers in the period specified in relation to the year in question in the following table, reduced, where that period exceeds twelve months, in the proportion which twelve months bears to that period or increased, where the undertaking was operating during a part only of that period, in the proportion which the whole period bears to that part.

<i>Year.</i>	TABLE <i>Period of supply.</i>
First.	The first year.
Second to fifth.	The twelve months ending with December in the year for which the period is being determined.
Sixth to ninth.	The period beginning with the end of December last before the beginning of the fifth year and ending with December in the year for which the period is being determined.

(5) For the tenth, eleventh and any subsequent such year the said amount is one-fifth of the amount of water supplied by the undertakers over the period of five calendar years ending next before the beginning of the year in question.

(6) If during the whole or any part of any period mentioned in sub-paragraph (4) or (5) of this paragraph the undertakers were giving or receiving a supply of water in bulk, or both, the amount of water supplied over the period shall be treated as reduced by one-half of the amount of the supply or supplies in bulk.

(7) If during the whole or any part of any such period as aforesaid the undertakers were giving a supply of non-potable water, otherwise than in bulk, the amount of water supplied over the period shall be treated as reduced by one half of the amount of non-potable water so supplied by them.

(8) It shall be the duty of the undertakers, enforceable by mandamus at the instance of the Commissioners,—

- (a) for the twelve months or each twelve months of any of the periods mentioned in sub-paragraph (4) or (5) of this paragraph to furnish to the Commissioners, not later than the end of June last before the beginning of that twelve months (or, where the undertaking had not then begun to operate, as soon as may be after it began), a provisional estimate, to the nearest hundred thousand gallons, of the amount of water expected to be supplied by the undertakers during those twelve months and of the amount of any supply in bulk expected to be given or taken by them during those twelve months ;
- (b) not later than six months after the end of any such twelve months as aforesaid, to estimate and certify to the Commissioners, to the nearest hundred thousand gallons, any such amount as aforesaid ;



- (c) to show separately (to the nearest hundred thousand 2ND SCH. gallons), in any such provisional estimate or certificate as aforesaid, any amount of non-potable water supplied by the undertakers otherwise than in bulk.

The provisional estimate furnished under head (a) of this sub-paragraph for the twelve months or the first twelve months therein referred to shall include a statement of the date on which the undertaking began to operate or, if it has not begun to operate when the estimate is furnished, of the date on which it is expected to begin to operate, and in the latter case the estimate under head (b) of this sub-paragraph shall include a statement of the date on which the undertaking began to operate.

(9) Cumulo-values under this paragraph shall in the first place be determined in accordance with the said provisional estimates, in so far as estimates under head (b) of the foregoing sub-paragraph are not available; and the valuation officer, in any year in which he does not transmit new valuation lists, shall notify to rating authorities before the end of December the amounts of the rateable values apportioned to parishes under this paragraph for the following year, and on or as soon as may be after the beginning of the said following year shall give directions for the alteration of valuation lists accordingly without any proposal.

(10) The functions conferred on a valuation officer by the foregoing sub-paragraph shall not be exercisable in respect of an undertaking where the following year mentioned in that sub-paragraph is the first year in which the undertaking operates or where it is the second such year and, by reason of the lateness of the time by which the undertakers furnish provisional estimates, it is not practicable for the valuation officer to ascertain what alterations of valuation lists are required for water hereditaments of the undertaking for that year; but in the case of any such year (including any such year which is the first for which new valuation lists are in force) the valuation officer shall as soon as may be give directions for such entries or alterations to be made in valuation lists, without any proposal, as the case may require, and the entries or alterations shall have effect as from the beginning of the year in question.

(11) Cumulo-values under this paragraph shall be finally determined in accordance with the amounts certified under head (b) of sub-paragraph (8) of this paragraph, and any entry in a valuation list made on the basis of provisional estimates shall be corrected, on a direction given by the valuation officer and without any proposal, so as to conform with the cumulo-values as finally determined.

Any such correction shall have effect as from the beginning of the year to which it relates.

(12) In the application of section twenty of this Act to the valuation of hereditaments in accordance with this paragraph:—

- (a) the following provision shall have effect in substitution for subsection (2), that is to say that not later than five months before the beginning of any year for which this paragraph applies the Commissioners shall furnish to the

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undertakers and to the rating authorities concerned the particulars required by the Commissioners for determining the cumulo-value for the undertaking for the year and also particulars of the manner in which the cumulo-value is to be apportioned among parishes ;

- (b) for the references in subsection (3) to section eighteen of this Act, and in subsection (6) to subsection (3) of the said section eighteen, there shall be substituted respectively references to this paragraph and to head (a) of sub-paragraph (2) of this paragraph ;
- (c) subsections (4), (5) and (7) do not apply.

(13) In determining, under section eighteen of this Act, the cumulo-value for the undertaking where the relevant lists are the first valuation lists to come into force in a calendar year later than the ninth after the initial year, subsection (2) of that section shall apply subject to the modifications that for references to the cumulo-value as determined for the purposes of the previous lists there shall be substituted references to the latest cumulo-value as finally determined under the foregoing provisions of this paragraph, and that paragraphs (a) and (b) of the said subsection (2) shall not apply.

11. Subsection (7) of section nineteen of this Act has effect subject to the provisions of this Part of this Schedule.

Section 22.

## THIRD SCHEDULE

MODIFICATIONS OF PART II OF ACT WHERE UNDERTAKING CONFINED  
TO ONE PARISH

1. Subsection (1) of section eighteen shall have effect as if the words from "the values ascertained" to "apportioning" and the words "for the undertaking as a whole" were omitted.

2. Subsection (2) of section eighteen shall have effect as if for the words from the beginning of paragraph (c) to the end of the subsection there were substituted a provision that the cumulo-value as determined for the purposes of the previous lists, adjusted (unless neither of paragraphs (a) or (b) of that subsection has effect) in accordance with those paragraphs, shall be further adjusted as mentioned in paragraph (d) of that subsection, and that the said cumulo-value as so adjusted and further adjusted shall be the cumulo-value for the undertaking determined for the purposes of the relevant lists.

3. Subsection (3) of section eighteen shall have effect as if for the words from the beginning to "accordingly" there were substituted the words "The cumulo-value for the undertaking determined for the purposes of the relevant lists shall be shown as the rateable value", and as if at the end there were added the words "but no net annual values shall be so shown".

4. Subsection (4) of section nineteen shall have effect as if the words from the beginning to "situated, and" were omitted and as if for the words "the apportionment" there were substituted the words "the variation of the cumulo-value".

5. Section twenty shall have effect as if in subsection (2) the words from "and also particulars" to the end, subsections (5) and (6), in subsection (7) the words from "on any grounds" to the end, and subsections (8) to (11) were omitted.

6. Paragraph 10 of the Second Schedule shall have effect as if in head (a) of sub-paragraph (2) for the words from "not be" to the end there were substituted the words "be the cumulo-value for the undertaking for the year, as hereinafter determined", in sub-paragraph (9) for the words from "the amounts of" to "parishes" there were substituted the words "the rateable value ascertained" and in head (a) of sub-paragraph (12) the words from "and also particulars" to the end were omitted.

#### FOURTH SCHEDULE

Section 25.

##### MINOR AND CONSEQUENTIAL AMENDMENTS

1. Subsection (1) of section twenty-one of the Act of 1925 (which relates to the contents of valuation lists) shall have effect, in relation to valuation lists coming into force after the passing of this Act, as if after the words "the value thereof" there were inserted the words "and such particulars with respect to totals of values, both in respect of the whole rating area and in respect of any parish or other area which is liable to be charged separately in respect of any expenses".

2.—(1) A building shall be treated as an agricultural building for the purposes of the Rating and Valuation (Apportionment) Act, 1928, if it is used solely in connection with agricultural operations carried on on agricultural land and is occupied either—

(a) by the occupiers of all that land, or

(b) by individuals who are appointed by the said occupiers for the time being to manage the use of the building and of whom each is an occupier of some of the land or a member of the board of directors or other governing body of such an occupier, being a body corporate:

Provided that this sub-paragraph shall not have effect if the number of the occupiers of all the said land exceeds twenty-four, two or more persons occupying jointly being counted as one (but as a separate person from any of them who are occupying any of the land severally).

(2) Land occupied with a building as respects which the foregoing sub-paragraph has effect and used solely in connection with the use of the building shall be treated as agricultural land for the purposes of the said Act of 1928.

3.—(1) Notwithstanding anything in section thirty-three of the Act of 1948 (which requires valuation lists to be prepared and

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amended in accordance with provisions contained in Part III of that Act), a valuation officer may, if so requested by the rating authority and if satisfied that a hereditament has ceased to exist, cause the hereditament to be deleted from the valuation list without complying with those provisions, but section forty-two of that Act (which relates to the effect of alterations of valuation lists made in pursuance of proposals under the said Part III) shall apply in relation to the alteration of the valuation list under this paragraph as it applies in relation to the alteration of a valuation list in pursuance of a proposal with the substitution for the references in that section to any rate current at a date specified therein of references to any rate current at the date of the request.

(2) The foregoing sub-paragraph shall come into force on the expiration of the period of one month beginning with the passing of this Act.

4.—(1) The power conferred on any person by section forty of the Act of 1948 to make a proposal for the alteration of a valuation list shall, in a case where an earlier proposal in relation to a hereditament has been made under that section but not settled, include power to make a further proposal for the alteration of the list in relation to that hereditament, the further proposal being contingent on an alteration being made in consequence of the earlier proposal.

(2) The foregoing sub-paragraph shall come into force on the expiration of the period of one month beginning with the passing of this Act.

5.—(1) Where after the first day of October, nineteen hundred and sixty-one a proposal is made for the alteration of a valuation list so far as it relates to a hereditament and before it is settled a further proposal is made (otherwise than by the occupier) for the alteration of the list in relation to that hereditament, then if no notice of objection to the further proposal is served under section forty-one of the Act of 1948 within the time limited for the purpose,—

- (a) the occupier shall, for the purpose of subsections (4) to (7) of that section (which provide the procedure to be followed according as whether such a notice is, or is not, served) be deemed to have served such a notice on the last day for doing so ; and
- (b) the valuation officer, in transmitting the copy of the proposal to the clerk of the appropriate local valuation panel under subsection (6) of that section shall, instead of transmitting a copy of the notice of objection thereto, transmit a notification that the occupier is deemed to have served such a notice, and where such a notification has been transmitted subsection (7) of that section shall apply as if a copy of the notice of objection had been so transmitted with a copy of the proposal.

(2) Where under the said subsection (7) as applied by the foregoing sub-paragraph transmission of a copy of a proposal relating to any hereditament has effect as an appeal to a local valuation court, the court may hear and determine the appeal together with any

appeal against objections to earlier proposals relating to that hereditament, but except as aforesaid the court may not hear the first-mentioned appeal before all earlier proposals relating to the hereditament are settled.

(3) In relation to valuation lists coming into force after the passing of this Act subsection (6) of section forty-one of the Act of 1948 (which provides for the reference to a local valuation court of proposals for the alteration of a valuation list which are objected to within a specified time of the relevant date, that is to say the date on which the proposal was made by, or served on, the valuation officer) shall, in any case where the relevant date for the purposes of that subsection falls on or after the first anniversary of the coming into force of the valuation lists to which the proposal relates, have effect as if for any references to six months and to five months there were substituted references to four months and to three months respectively.

(4) Section sixty-six of the Act of 1948 (which places the owner of certain hereditaments in the same position as the occupier for the purposes of Part III of that Act) shall apply for the purposes of this paragraph as it applies for the purposes of that Part of that Act.

6.—(1) On the making of an alteration in the valuation list with respect to any hereditament no liability shall be imposed or right conferred by virtue of subsection (3) of section forty-two of the Act of 1948 (which provides for the payment or repayment of the difference between rates paid and rates due where the latter are affected by an alteration in the valuation list made in pursuance of a proposal) to pay or receive the said difference on a person who had ceased to occupy or own the hereditament before the date when the proposal for the alteration was served on the valuation officer, or, if the proposal was made by the valuation officer, when notice thereof was served on the occupier of the hereditament.

(2) The foregoing sub-paragraph shall not apply in relation to any proposal or notice served before the expiration of the period of one month beginning with the passing of this Act.

7. In section forty-nine of the Act of 1948 (which, as amended, provides an appeal from decisions of a local valuation court to the Lands Tribunal) for the words "twenty-one days from the date of the decision" there shall be substituted the words "such period as may be prescribed by rules made by the Lord Chancellor under section three of the Lands Tribunal Act, 1949".

8. Section sixty-four of the Act of 1948 (which enables hereditaments which have been separately assessed to be included in the same objection, proposal or other proceeding under Part III of the Act of 1948 if they are comprised in the same valuation list) shall not enable hereditaments to be included in the same proceeding under the said Part III unless they are owned or occupied by the same person or are comprised in the same building.

9.—(1) Paragraph (d) of subsection (1) of section twenty-two of the Act of 1925 (which provides for assessing rateable values, and net annual values where they are the same as rateable values, to

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the nearest pound) shall apply to all net annual values, and accordingly in that paragraph for the word "and" there shall be substituted the word "or", and the words from "in a case" to the second "of the rateable value" and from "of both" to the first "as the case may be" shall be omitted.

(2) This paragraph shall have effect for the purposes of valuation lists coming into force at any time after the passing of this Act.

10.—(1) The purposes for which the Minister may make regulations under section seventy-one of the Act of 1948 shall include the making of provision whereby hereditaments which are within the same curtilage, or are contiguous and in the same occupation, but (in either case) not in one local valuation panel area shall be treated for the purposes of the provisions of that Act relating to appeals to local valuation courts as both or all being within such one of the local valuation panel areas in question as may be determined by or under the regulations.

(2) In this paragraph "local valuation panel area" means an area for which a local valuation panel is constituted by a scheme under section forty-five of the Act of 1948.

(3) Regulations made by virtue of this paragraph may revoke so much of schemes under the said section forty-five as makes provision for treating as in the same area hereditaments which are within the same curtilage or contiguous and in the same occupation.

11. Where a rural district council apprehend that a precept will be issued to the council to meet expenses of the council of a borough included in the rural district or of a parish council or parish meeting, being expenses which will be required to be defrayed out of the proceeds of a rate for any rate period, but at the time when the rural district council propose to make the rate the precept has not been issued, the council may estimate for what amount the precept will be issued and make the rate by reference to the estimate, and shall in a subsequent rate period make any necessary adjustment by increasing or decreasing, as the case may require, the amount to be levied in the borough or parish as an additional item of the rate.

12. In subsection (2) of section thirty-nine of the Act of 1948 (which expressly provides for rating authorities to give effect to directions for altering valuation lists) after the words "1955" there shall be inserted the words "or the Rating and Valuation Act, 1961".

13.—(1) So much of subsection (2) of section three of the Valuation for Rating Act, 1953, as provides that a hereditament in which the whole, or substantially the whole, of the available accommodation is used for the letting of rooms singly for residential purposes shall for the purposes of that Act be deemed not to be used for the purposes of a private dwelling or private dwellings shall not apply in relation to a hereditament in which the whole, or substantially the whole, of that accommodation consists of dwellings—

(a) which have at any time been approved under section one of the Housing (Financial Provisions) Act, 1958 (dwellings

qualifying for exchequer subsidies) or the corresponding provision of any Act of the present Session relating to the giving of financial assistance for the provision of housing accommodation ;

- (b) which have been provided or improved in accordance with proposals approved under section nine of the said Act of 1958 (contributions for dwellings improved by local authorities) ; or
- (c) in respect of which grants have at any time been paid to a housing association or development corporation under section twelve of the said Act of 1958 (grants for dwellings improved by housing associations or development corporations under arrangements with local authorities) or section thirty of that Act (grants for dwellings improved by persons other than local authorities).

(2) Any reference in the foregoing sub-paragraph to any provision of the said Act of 1958 includes a reference to the corresponding provision of any enactment repealed by that Act.

(3) An alteration in a valuation list made in pursuance of a proposal made for the purpose of giving effect to sub-paragraph (1) of this paragraph, being an alteration which would by virtue of subsection (1) of section forty-two of the Act of 1948 (alterations retrospective to beginning of current rate period) be deemed to have had effect as from a date before the passing of this Act, shall be deemed to have had effect as from the passing of this Act.

14. In section one of the Act of 1955, in paragraph (c) of subsection (7), for the word "year" there shall be substituted the words "period of six months".

15.—(1) The deductions from rates provided for by the London (Rating) Scheme, 1901, made under subsection (1) of section ten of the London Government Act, 1899 (which deductions were given in lieu of previous reliefs from rates replaced by the general rate), shall not be made, and accordingly so much of that subsection as requires any such provision to be included in a scheme under that Act shall cease to have effect.

(2) This paragraph shall have effect for the purposes of valuation lists coming into force at any time after the passing of this Act.

16. The provisions of the Distress for Rates Act, 1960, with respect to the service of summonses and execution of warrants shall have effect notwithstanding the provisions of section twelve of the Metropolitan Police Act, 1839 (which requires that all summonses and warrants issued by a magistrate in the Metropolitan Police District shall be served and executed by a metropolitan police constable), and accordingly the saving for the operation of that section contained in subsection (3) of section twelve of the said Act of 1960 shall cease to have effect.

FIFTH SCHEDULE  
ENACTMENTS REPEALED  
PART I

ENACTMENTS REPEALED AS FROM COMING INTO FORCE  
OF FIRST NEW VALUATION LISTS

Session and Chapter	Short Title	Extent of Repeal
6 & 7 Vict. c. 36.	The Scientific Societies Act, 1843.	The whole Act.
18 & 19 Vict. c. 128.	The Burial Act, 1855 ...	Section fifteen.
32 & 33 Vict. c. 40.	The Sunday and Ragged Schools (Exemption from Rating) Act, 1869.	The whole Act.
51 & 52 Vict. c. 41.	The Local Government Act, 1888.	In section three, in paragraph (xv), the words from the beginning to "1843".
59 & 60 Vict. c. 25.	The Friendly Societies Act, 1896.	In section two, in paragraph (c) of subsection (1), the words from "and societies" to "fine arts".
62 & 63 Vict. c. 14.	The London Government Act, 1899.	In section ten, in subsection (1), the words from "but shall" to the end.
15 & 16 Geo. 5. c. 90.	The Rating and Valuation Act, 1925.	In section eleven, in subsection (1), paragraph (b). In section twenty-two, in paragraph (a) of subsection (1), the words from "and also" to "assessment" in the second place where it occurs, in paragraph (c) of that subsection the words from "except that" to the end of the paragraph, in paragraph (d) of that subsection the words from "in a case" to the second "of the rateable value" and from "of both" to the first "as the case may be", and subsections (2) and (3).
18 & 19 Geo. 5. c. 44.	The Rating and Valuation (Apportionment) Act, 1928.	In the Second Schedule, Parts II and III. Section one. In section two, subsection (1). Sections three to six. In section seven, in subsection (1), paragraph (b). In section ten, in subsection (2), the words from "and the expression" to the end.
19 & 20 Geo. 5. c. 17.	The Local Government Act, 1929.	Sections sixty-eight, sixty-nine and seventy-three.
7 & 8 Geo. 6. c. 31.	The Education Act, 1944	Section sixty-four.



Session and Chapter	Short Title	Extent of Repeal
9 & 10 Geo. 6. c. lii. 11 & 12 Geo. 6. c. 26.	The Birmingham Corporation Act, 1946. The Local Government Act, 1948.	Section fifty-four.  In section forty-two, in paragraph (c) of subsection (2), the words "industrial or freight transport", where they first occur, and the words from "or of a change" to "respectively". In section fifty-six, the words "hoarding, frame, post, wall or". Section one hundred and twenty-two.
2 & 3 Eliz. 2. c. 70.	The Mines and Quarries Act, 1954.	In section one hundred and ninety-one, subsection (7).
4 & 5 Eliz. 2. c. 9.	The Rating and Valuation (Miscellaneous Provisions) Act, 1955.	In section one, in subsection (2), the words from "and (in addition" to the end. In section four, subsections (5) and (6). In section five, paragraph (b) of subsection (6), and subsection (7). Section eight. In section sixteen, in subsection (5), the words "regulations or" and the words from "and any" to the end of the subsection. The Fifth Schedule.
7 & 8 Eliz. 2. c. 36.	The Rating and Valuation Act, 1959.	Section two.

## PART II

## ENACTMENTS REPEALED AS FROM PASSING OF ACT

Session and Chapter	Short Title	Extent of Repeal
15 & 16 Geo. 5. c. 90.	The Rating and Valuation Act, 1925.	In section sixty-eight, the proviso to the definition of "gross value".
15 & 16 Geo. 6. & 1 Eliz. 2. c. viii.	The London County Council (General Powers) Act, 1952.	Section twenty-five.
1 & 2 Eliz. 2. c. 42.	The Valuation for Rating Act, 1953.	Section six.
4 & 5 Eliz. 2. c. 9.	The Rating and Valuation (Miscellaneous Provisions) Act, 1955.	Section ten.
8 & 9 Eliz. 2. c. 12.	The Distress for Rates Act, 1960.	In section twelve, in subsection (3), the words from "and the provisions" to the end.

## PART III

## ENACTMENTS REPEALED AS FROM DAY APPOINTED UNDER S. 14

Session and Chapter	Short Title	Extent of Repeal
17 Geo. 2. c. 38 32 & 33 Vict. c. 41.	The Poor Relief Act, 1743 The Poor Rate Assessment and Collection Act, 1869.	Section thirteen. Section eighteen. In section nineteen, the words from the beginning to "aforesaid; and".
15 & 16 Geo. 5. c. 90.	The Rating and Valuation Act, 1925.	In section two, subsection (9). In section sixty, in subsection (1), the words "rate book (whether current or closed)".
12 & 13 Geo. 6. c. lv.	The London County Council (General Powers) Act, 1949.	In section forty-three, in subsection (1), the words "and (9)".
4 Eliz. 2. c. 9...	The Rating and Valuation (Miscellaneous Provisions) Act, 1955.	In section four, in subsection (2), in paragraph (a), the words "to any rate book, or", and subsection (4). Part II of the Seventh Schedule.

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*Table of Statutes referred to in this Act*

Short Title	Session and Chapter
Metropolitan Police Act, 1839 ... ..	2 & 3 Vict. c. 47.
Scientific Societies Act, 1843 ... ..	6 & 7 Vict. c. 36.
Burial Act, 1855 ... ..	18 & 19 Vict. c. 128.
Sunday and Ragged Schools (Exemption from Rating) Act, 1869 ... ..	32 & 33 Vict. c. 40.
Local Loans Act, 1875 ... ..	38 & 39 Vict. c. 83.
Merchant Shipping Act, 1894 ... ..	57 & 58 Vict. c. 60.
London Government Act, 1899 ... ..	62 & 63 Vict. c. 14.
Open Spaces Act, 1906 ... ..	6 Edw. 7. c. 25.
Rating and Valuation (Apportionment) Act, 1928 ... ..	18 & 19 Geo. 5. c. 44.
Local Government Act, 1929 ... ..	19 Geo. 5. c. 17.
Physical Training and Recreation Act, 1937 ...	1 Edw. 8 & 1 Geo. 6. c. 46.
Education Act, 1944 ... ..	7 & 8 Geo. 6. c. 31.
Water Act, 1945 ... ..	8 & 9 Geo. 6. c. 42.
Lands Tribunal Act, 1949 ... ..	12, 13 & 14 Geo. 6. c. 42.
Valuation for Rating Act, 1953 ... ..	1 & 2 Eliz. 2. c. 42.
Finance Act, 1954 ... ..	2 & 3 Eliz. 2. c. 44.
Mines and Quarries Act, 1954 ... ..	2 & 3 Eliz. 2. c. 70.
Rating and Valuation (Miscellaneous Provisions) Act, 1955 ... ..	4 & 5 Eliz. 2. c. 9.
Housing (Financial Provisions) Act, 1958 ...	6 & 7 Eliz. 2. c. 42.
Distress for Rates Act, 1960 ... ..	8 & 9 Eliz. 2. c. 12.