



General Rate Act 1967

1967 CHAPTER 9

PART VII

MISCELLANEOUS AND GENERAL

115 Interpretation.

(1) In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say—

" agricultural land " has the meaning assigned by section 26(3) of this Act;

" charges ", in Part VI of this Act, includes fees and expenses;

" clerk ", in relation to any authority or body, includes any officer of the authority or body authorised by them to act on their behalf either generally or in relation to any particular matter;

" the Commissioners " means the Commissioners of Inland Revenue;

" dwelling-house " means a hereditament which, in accordance with Schedule 13 to this Act, is used wholly for the purposes of a private dwelling or private dwellings;

" excepted rate " means any of the following, that is to say—

- (a) any rate which is assessed under any commission of sewers, or in respect of any drainage, wall, embankment, or other work for the benefit of the land;
- (b) any rate of the description commonly known as a church rate, a tithe rate, or a rector's rate, or any other rate of a similar character ;
- (c) any rate which is leviable by the conservators of a common;
- (d) any rate payable by consumers for a supply of water;
- (e) any rate of the description commonly known as a garden rate or square rate, if levied by any persons other than a rating authority;

" hereditament " means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in the valuation list;

" local Act " includes a provisional order confirmed by Act of Parliament;

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" the Minister " means, subject to subsection (2) of this section, the Minister of Housing and Local Government ;

" owner "—

- (a) except in, or in connection with, section 49, 50, 55 or 56 of this Act and except in section 60 of or Schedule 1 to this Act, means any person for the time being receiving or entitled to receive the rack-rent of the lands or premises in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive or be entitled to receive that rent if the lands or premises were let on a rack-rent;
- (b) in, or in connection with, the said section 49, 50, 55 or 56, means the person who is, or if the hereditament in connection with which the word is used were occupied would be, entitled to receive the rent payable in respect thereof or, where that hereditament is occupied free of rent, the person by whose permission it is so occupied;

" prescribed " means prescribed by rules made under section 113 of this Act;

" profits basis ", in relation to the valuation of a hereditament, means the ascertainment of the value of that hereditament by reference to the accounts, receipts or profits of an undertaking carried on therein;

" rate ", subject to section 2(5) of this Act, and except in sections 1 and 2 of this Act and in the expression " excepted rate ", means the general rate and, in the application of Part VI of this Act to the City of London, includes the St. Botolph tithe rate, that is to say, any rate made and levied by the Common Council or the Corporation of the City under the powers transferred to them by the City of London (Tithes and Rates) Act 1910; and cognate expressions shall be construed accordingly, so, however, that this definition shall not affect the construction of the expression " usual tenant's rates " in this Act, and that expression shall be construed as if this Act had not been passed;

" rate period " means a year or part of a year, being a year or part for which a rate is made ;

" ratepayer " means a person who is liable to any rate in respect of property entered in any valuation list;

" rating area " and " rating authority " shall be construed in accordance with section 1(1) of this Act;

" rating district "—

- (a) in relation to Greater London, means a rating area and, subject to paragraph S(1)(b) of Schedule 4 to this Act, includes any part of a rating area which is subject (otherwise than in respect of a garden or square or by reason of any provision of the City of London (Tithes and Rates) Act 1910 or the City of London (Tithes) Act 1947) to separate or differential rating;
- (b) in relation to any other area, subject to any alteration of area made by or in pursuance of any Act, means a place which immediately before the commencement of this Act was a parish within the meaning and for the purposes of the Rating and Valuation Act 1925;

" rebate application " means an application under section 49 of this Act;

" rebate period " has the meaning assigned by section 49(1) of this Act;

" the Temples " means the Inner Temple and the Middle Temple;

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" valuation list ", in relation to any rating area, means the valuation list maintained for that area under Part V of this Act;

" valuation officer ", in relation to a valuation list, a rating area or any premises, means any officer of the Commissioners who is for the time being appointed by the Commissioners to be the valuation officer or one of the valuation officers, or to be the deputy valuation officer or one of the deputy valuation officers, in relation to that list, the valuation list for that rating area or the valuation list for the rating area in which those premises are situated, as the case may be ;

" year " means a period of twelve months beginning with 1st April.

- (2) In the application to Wales and Monmouthshire of the following provisions (and, notwithstanding anything in article 2(1) of the Secretary of State for Wales and Minister of Land and Natural Resources Order 1965, in those provisions only) of this Act, namely, sections 13, 15, 40(10), 68(2), 88(4), 91, 92, 94(4), 110 and 117(9), and paragraph 10(1) of Schedule 4, any reference therein to the Minister shall be construed as a reference to the Secretary of State; and in the application of the said section 88(4) or the said paragraph 10(1) in relation to a hereditament falling partly but not wholly in Wales and Monmouthshire, any reference therein to the Minister shall be construed as references to the Minister of Housing and Local Government and the Secretary of State acting jointly.
- (3) For the purposes of sections 49 and 50 of this Act, a hereditament which is not a dwelling-house shall be deemed to be used mainly for the purposes of a private dwelling or private dwellings—
- (a) if it appears to the rating authority that, having regard to all the circumstances at the relevant date, that is to say—
 - (i) for the purposes of a rebate application, the date of the making of the application; or
 - (ii) for the purposes of a notice under section 50(1) of this Act, the date of the giving of the notice,the proportion of the rateable value of the hereditament as shown in the valuation list in force at that date which is attributable to the part of the hereditament used for the purposes of a private dwelling or private dwellings is greater than the proportion thereof which is attributable to the part used for other purposes; or
 - (b) for the purposes of a rebate application in respect of a hereditament or any part thereof, if at the date of the making of the application either—
 - (i) a rebate under the said section 49 in respect of the rebate period in question has already been granted to some other person entitled to make a rebate application in respect of that hereditament or any part thereof; or
 - (ii) a notice under the said section 50(1) is for the time being in force in respect of the hereditament; or
 - (c) for the purposes of a notice under the said section 50(1), if at the date of the giving of the notice a rebate under the said section 49 is for the time being payable in respect of the hereditament or any part thereof.
- (4) For the purposes of this Act and of any other Act, whether passed before or after this Act, a proposal to alter a valuation list shall be taken to be settled when an alteration is made in the list so as to give effect to the proposal, or to an agreement made in consequence of the proposal, or when proceedings on an appeal against, or a reference

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to arbitration relating to, an objection to the proposal (including any proceedings consequent on such an appeal or reference to arbitration) are finally determined, or when the proposal is withdrawn, whichever first occurs.

- (5) Any reference in this Act to the alteration of a valuation list includes a reference to the insertion in the list, or the deletion from the list, of a hereditament.
- (6) Except in so far as the context otherwise requires, a reference in this Act to an enactment or instrument shall be construed as a reference to that enactment or instrument as amended or extended by or under any other enactment or instrument, including any enactment contained in this Act.