

# General Rate Act 1967

# **1967 CHAPTER 9**

### PART I

#### THE GENERAL RATE

# **6** Amendment of rate.

- (1) Subject to the provisions of this section, the rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the enactments relating thereto, and in particular may—
  - (a) correct any clerical or arithmetical error in the rate; or
  - (b) correct any erroneous insertions or omissions or any misdescriptions; or
  - (c) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—
    - (i) the coming into occupation of any hereditament which has been newly erected or which was unoccupied at the time of the making of the rate; or
    - (ii) any change in the occupation of any hereditament; or
    - (iii) any property previously rated as a single hereditament becoming liable to be rated in parts.
- (2) Where the effect of the amendment would be either—
  - (a) to alter, otherwise than by way of correction of a clerical or arithmetical error, the value on which a hereditament is rated; or
  - (b) to charge to the rate a hereditament not shown, or not separately shown, in the valuation list.

the rating authority shall not make any amendment of the rate unless either the amendment is necessary to bring the rate into conformity with the valuation list or a proposal for a corresponding alteration to the valuation list has been made by the valuation officer; and if effect, or full effect, is ultimately not given to such a proposal, and the amount of the rate levied in pursuance of the amendment is affected, the difference—

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- (i) if too much has been paid, shall be repaid or allowed; or
- (ii) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.
- (3) In the foregoing provisions of this section (other than subsection (1)(c)(i)) references to a rate shall be construed as references to that rate as it has been applied in relation to particular hereditaments; and every amendment made under paragraph (a) or (b) of subsection (1) of this section shall have effect as if it had been contained in the rate as first applied in relation to the hereditament in question or, as the case may require, as first amended in respect of that hereditament under paragraph (c) of that subsection.