



General Rate Act 1967

1967 CHAPTER 9

PART VI

DISTRESS FOR RATES

96 Enforcement of payment of rates.

- (1) Subject to section 62 of this Act and to subsection (2) of this section, if any person fails to pay any sum legally assessed on and due from him in respect of a rate for seven days after has been legally demanded of him, the payment of that sum may, subject to and in accordance with the provisions of this Part of this Act, be enforced by distress and sale of his goods and chattels under warrant issued by a magistrates' court; and, if there is insufficient distress, he may be liable to imprisonment under the provisions of this Part of this Act in that behalf.
- (2) Where the rates charged on any person in respect of any hereditament are under section 3(4) or section 50(1) of this Act payable by instalments, those rates shall be recoverable only to the extent of each respectively of those instalments as and when it falls due; and for the purposes of subsection (1) of this section no sum by way of rates in respect of any year or part of a year shall be treated as having been legally demanded from any person in respect of any hereditament in respect of which he is entitled to give but has not given a notice under the said section 50(1) until the expiration of the period for the giving of such a notice by that person in that year.
- (3) The reference in subsection (1) of this section to a sum legally assessed on and due from a person in respect of a rate shall include a reference to a sum a person is liable to pay in respect of any rate to which section 177 of the City of London Sewers Act 1848 applies, and references in other provisions of this Part of this Act to a sum to which a person has been rated or to the rating or assessment of a person shall be construed accordingly.