



Local Government Act 1948

1948 CHAPTER 26

PART IV

VALUATION OF DWELLING-HOUSES.

Deductions from gross value.

83 Deductions from gross value in certain cases.

- (1) Subject to the provisions of this section, subsections (i) to (3) of section two of the Rating and Valuation Act, 1928 (which provide increased scales of deduction in arriving at the rateable value of certain houses and buildings) shall apply in relation to the making and alteration of—
 - (a) the first valuation lists made after the passing of this Act ; and
 - (b) such subsequent valuation lists, if any, as may be prescribed by regulations of the Minister,as they apply in relation to the valuation lists specified in those subsections.
- (2) The Minister may by order provide that, in the case of hereditaments of such classes as may be specified in the order, being hereditaments consisting of houses or buildings without land other than gardens, the deduction or maximum deduction to be made from the gross annual value for the purpose of arriving at the net annual value shall, instead of being ascertained by reference to Part I of the Second Schedule to the Rating and Valuation Act, 1925, or by reference to the Third Schedule to the Valuation (Metropolis) Act, 1869, as the case may be, be such as may be specified in the order in relation to those classes respectively.
- (3) An order under the last preceding subsection may be revoked or varied by a subsequent order of the Minister.
- (4) Before any order is made under subsection (2) or subsection (3) of this section, a draft thereof shall be laid before each House of Parliament, and the order shall not be made until approved by resolution of each House.