### 1990 No. 777

### **RATING AND VALUATION**

The General Rate Act 1967 and Related Provisions (Savings and Consequential Provision) Regulations 1990

Made - - - -

29th March 1990

Laid before Parliament

29th March 1990

Coming into force

Immediately before 1st April 1990

The Secretary of State, in exercise of the powers conferred upon him by sections 117(8) and 143(1) and (2) of the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

#### Citation and commencement

1. These Regulations may be cited as the General Rate Act 1967 and Related Provisions (Savings and Consequential Provision) Regulations 1990 and shall come into force immediately before 1st April 1990.

#### Interpretation

- 2. In these Regulations-
  - "the Act" means the Local Government Finance Act 1988;
  - "the 1967 Act" means the General Rate Act 1967(b).

### Savings of the 1967 Act

- 3.—(1) Notwithstanding section 117(1) of, and Part I of Schedule 13 to, the Act, and without prejudice to section 16(1) of the Interpretation Act 1978(c), the provisions of the 1967 Act, other than those mentioned in Schedule 1 to these Regulations, shall continue to have effect on and after 1st April 1990, subject to the amendments made in them by the Local Government Finance (Repeals, Savings and Consequential Amendments) Order 1990(d), for the purposes of, or for purposes connected with—
  - (a) any rate made, or precept issued, under the 1967 Act in respect of any period ending before 1st April 1990;
  - (b) any liability for rates in respect of any such period;
  - (c) the alteration of any valuation list in force immediately before 1st April 1990 pursuant to a proposal made before that date but to which effect had not been given immediately before that date;
  - (d) the adjustment of any payment made by or under any of the following enactments in respect of a period ending before 1st April 1990-
    - (i) Part VI (rate support grant) of the Local Government, Planning and Land Act 1980(e);

<sup>(</sup>a) 1988 c.41.

**<sup>(</sup>b)** 1967 c.9.

<sup>(</sup>c) 1978 c.30.

<sup>(</sup>d) S.I. 1990/776; the amendments to the 1967 Act made by the Order are set out in the Appendix to these Regulations.

<sup>(</sup>e) 1980 c.65.

- (ii) Part II (block grant) of the Local Government Finance Act 1982(a);
- (iii) the Education Act 1986(b);
- (iv) the Rate Support Grants Act 1986(c);
- (v) the Rate Support Grants Act 1987(d);
- (vi) the Local Government Finance Act 1987(e);
- (vii) section 126 (variation of multipliers in supplementary reports) of the Local Government Finance Act 1988 (f);
- (viii) the Rate Support Grants Act 1988(g);
- (e) article 5 of the Local Government Finance (Repeals, Savings and Consequential Amendments) Order 1990;
- (f) section 66(4) of the East Sussex Act 1981(h).
- (2) Nothing in paragraph (1) shall prejudice the effect of any regulations made under section 117(8) of the Act before the making of these Regulations.

#### Other savings

- 4.—(1) Without prejudice to regulation 3, nothing in section 117(1) of, or Part I of Schedule 13 to, the Act shall affect the continued operation of the provisions mentioned in Schedule 2 hereto—
  - (a) for such purposes as are mentioned in paragraph (1) of that regulation; or
  - (b) for the purposes of any other matter connected with rates or precepts and relating to a period ending before 1st April 1990,

or the power of the Secretary of State to repeal, revoke or vary any such provision.

(2) Nothing in section 117(6) of, or Part I of Schedule 13 to, the Act shall apply so as to preclude the payment by the Common Council of ward expenses payable in accordance with Regulations made by that Council on 13th December 1979 under section 17 (payment of certain expenses of wards within the City of London) of the City of London (Union of Parishes) Act 1907 (i), or the power of the Council to amend or revoke those Regulations.

#### **Revocation of instruments**

5. The instruments mentioned in Schedule 3 hereto which would, apart from these Regulations, cease to have effect on 1st April 1990, are hereby revoked.

Chris Patten
One of Her Majesty's Principal Secretaries of State

29th March 1990

(b) 1986 c.40.

# **EXCLUDED PROVISIONS OF THE GENERAL RATE ACT 1967**

Section 3(1) to (3) and (6)

Section 4

Section 8

Section 11

Section 13

Section 17A

Section 17B

Section 19A

Section 19B

Section 20(1B)

Section 30

Section 68

Section 69, other than subsection (5)

Section 73(3)

Section 74(5)

Section 80(4)

Section 82(1)

Section 85

Paragraphs 6(1) to (3) and 8(1) of Schedule 1

Schedule 4, other than paragraph 5(2) to (6)

Schedule 5, other than paragraph 8

Schedule 6, other than paragraph 5

Schedule 7, other than paragraph 15

Schedule 10.

# SCHEDULE 2

# **OTHER SAVINGS**

(1)	(2)
Enactment or instrument	Reference
The provisions of the City of London (Union of Parishes) Act 1907 referred to in Part I of Schedule 13 to the Local Government Finance Act 1988, other than sections 17 and 18	1907 c.cx1
The Plant and Machinery (Rating) Order 1960	S.I. 1960/122, amended by S.I. 1974/ 413
The Valuation (Statutory Deductions) Order 1962	S.I. 1962/940, amended by S.I. 1965/ 97 and 1973/2139
Section 68(1) of the London Government Act 1963	1963 c.33
The Isles of Scilly (General Rate) Order 1967	S.I. 1967/498
The Mixed Hereditaments (Certificate) Regulations 1967	S.I. 1967/637, amended by S.I. 1981/ 326
The Rating (Exemption of Unoccupied Property) Regulations 1967	S.I. 1967/954
Part I of the Rating Act 1971	1971 c.39
The Valuation Lists Rules 1972	S.I. 1972/1612
The Rating of Owners Order 1972	S.I. 1972/1983
The Valuation Lists (Proposals for Alteration) Regulations 1974	S.I. 1974/2213
The Docks and Harbours (Rateable Values) Order 1976	S.I. 1976/535, amended by S.I. 1988/ 974
Article 15 of the National Coal Board (Rateable Values) Order 1977	S.I. 1977/2083
The Distress for Rates Order 1979	S.I. 1979/1038, amended by S.I. 1980/ 2013 and 1989/621
The Unoccupied Property Rate (Variation of Current Ceiling) Order 1980	S.I. 1980/2012
The Rate Product Rules 1981	S.I. 1981/327, amended by S.I. 1983/ 268 and 1986/1236
The Precepts (Rate of Interest) Rules 1982	S.I. 1982/1224
The Mines and Quarries (Valuation) Order 1983	S.I. 1983/547
The Rating (Exemptions of Unoccupied Industrial and Storage Hereditaments) Regulations 1985	S.I. 1985/258
The Rate Demands and Notice of Rates and Precepts Rules 1985	S.I. 1985/1486
The Rating (Public Gas Suppliers) Order 1986	S.I. 1986/1365

### **INSTRUMENTS REVOKED**

(1)	(2)
Instrument	Reference
The Rating Surcharge (Exemption) Regulations 1974	S.I. 1974/1563
The Rating Surcharge (Exemption) Regulations 1975	S.I. 1975/226
The Rating (Water Hereditaments) Order 1975	S.I. 1975/540
The Rating Surcharge (Exemption of Unused Commercial Buildings) Regulations 1975	S.I. 1975/1022
The Post Office (Rateable Values) Order 1976	S.I. 1976/206
The Post Office (Rateable Values) (Amendment) Order 1976	S.I. 1976/207
The Natural Gas Terminals (Rateable Values) Order 1976	S.I. 1976/391
The Electricity Boards (Rateable Values) Order 1976	S.I. 1976/489
The Gas Hereditaments (Rateable Values) Order 1976	S.I. 1976/490
The Rating Surcharge (Exemption) Regulations 1976	S.I. 1976/982
The Transport Boards (Distribution of Payments for Rating Authorities) Order 1977	S.I. 1977/481
The Transport Boards (Adjustment of Payments) Order 1977	S.I. 1977/585
The Rating Surcharge (Exemption of Unused Commercial Buildings) Regulations 1977	S.I. 1977/1515
The Natural Gas Terminals (Rateable Values) (Amendment) Order 1979	S.I. 1979/1373
The Gas Hereditaments (Rateable Values) (Amendment) Order 1979	S.I. 1979/1516
The Transport Boards (Adjustment of Payments) Order 1980	S.I. 1980/494
The Rating Surcharge (Suspension) Order 1980	S.I. 1980/2015
The Transport Boards (Adjustment of Payments) Order 1981	S.I. 1981/506
The New Valuation Lists (Time and Class of Hereditaments) Order 1987	S.I. 1987/604

### **APPENDIX**

(This Appendix is not part of the Regulations)

There are set out below the amendments made by the Local Government Finance (Repeals, Savings and Consequential Amendments) Order 1990 to certain provisions of the General Rate Act 1967 saved by virtue of regulation 3 of these Regulations.

Provision of the General Rate Act 1967	Amendment
Section 7(1)(a)	(a) the words "(a) the date of publication of the rate under section 4 of this Act; or" are omitted;
	(b) for the word "latest" there is substituted the word "later".
Section 12(7)	In paragraph (b) for the words after "shall" to the end there are substituted the words "be paid by the precepting authority to the rating authority.".
Section 20(1A)(b)	The words "Subject to subsection (1B) of this section," are omitted.

<sup>(</sup>a) Section 7(1) was amended by the Courts Act 1971 (c.23), Schedule 11, Part IV, and the Crown Court Rules 1982 (S.I. 1982/1109).
(b) Section 20(1A) and (1B) were inserted by the Local Government, Planning and Land Act 1980 (c.65), section

<sup>30(3).</sup> 

- (a) in subsection (1) for the words from the beginning to "officer may" there are substituted the words-
  - "(1) Any person may, subject to subsection (2A) of this section.":
- (b) for paragraph (b) of subsection (1) there is substituted the following paragraph—
  - "(b) any notice of objection, proposal or notice of appeal served or transmitted with respect to the valuation list in force immediately before 1st April 1990 in a rating area;";
- (c) in paragraph (c) of subsection (1)-
  - (i) for the words "currently in force" there are substituted the words "in force immediately before 1st April 1990"; and
  - (ii) the words after "rating area" are omitted;
- (d) after subsection (2) there is inserted the following subsection—
  - "(2A) Paragraphs (b) and (c) of subsection (1) of this section shall cease to have effect on 1st April 2000."; and
- (e) subsections (3) and (4) are omitted.
- (a) Section 108 was substituted by the Rates Act 1984 (c.33), Schedule 1, paragraph 20. Section 108(1)(c) was amended by paragraph 1 of Schedule 2 to the Valuation and Community Charge Tribunals (Transfer of Jurisdiction) Regulations 1989 (S.I. 1989/440).

# **EXPLANATORY NOTE**

(This note is not part of the Regulations)

As a consequence of the introduction on 1st April 1990 of the new community charges and non-domestic rating systems, section 117(1) of the Local Government Finance Act 1988 provides that the General Rate Act 1967 ceases to have effect after 31st March 1990. These Regulations continue the provisions of that Act, other than those specified in Schedule 1 to the Regulations, for the limited purposes mentioned in regulation 3.

Regulation 4 continues the effect of the provisions listed in Schedule 2 (which would otherwise cease to have effect on 1st April 1990) for the limited purposes specified in that regulation.

Regulation 5 provides for the revocation of the statutory instruments listed in Schedule 3, which would otherwise cease to have effect on 1st April 1990.

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