



General Rate Act 1967

1967 CHAPTER 9

PART I

THE GENERAL RATE

8 Restriction on amount recoverable in certain cases.

- (1) Subject to the provisions of this Act, where in the case of any hereditament—
- (a) any value ascribed to it in a new valuation list prepared under section 68 of this Act exceeds the corresponding value of the hereditament as last previously determined; and
 - (b) the hereditament has not been substantially altered since its value was last previously determined; and
 - (c) a proposal for the alteration of the list so as to reduce the value so ascribed to the hereditament is served on the valuation officer under section 69 of this Act before the end of the period of six months beginning with the date on which the list comes into force,

then, until that proposal has been settled, the amount recoverable in respect of rates levied on the hereditament for the year beginning with the date aforesaid, or for any subsequent year, shall not (in the case of any such year) exceed the total amount of the rates levied on the hereditament for the last year before that list came into force increased by half the difference between that amount and the amount which would be recoverable as aforesaid apart from this subsection.

- (2) The foregoing subsection shall not apply unless—

- (a) the proposal referred to in paragraph (c) thereof is served on the valuation officer by the occupier of the hereditament and no previous such proposal has been served on the valuation officer in relation to the same list by any occupier of the hereditament; or
- (b) the said proposal is served on the valuation officer by the owner of the hereditament, being a person who in pursuance of section 55 or 56 of this Act is rated or has undertaken to pay or collect the rates in respect of the

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hereditament, and no previous such proposal has been served on the valuation officer in relation to the same list by any such owner of the hereditament.

- (3) Where a change in the law determining the relationship between the net annual value and rateable value of hereditaments of any specified description, or of hereditaments generally, operates as from the coming into force of any valuation lists (whether the change arises from the coming into operation, amendment or repeal of any provision or from the fact that a provision applying to the previous lists or the last rate period for which they were in force does not apply to the new lists), and so operates as to increase the rateable values to which the change applies, subsection (1) of this section shall have effect in relation to a hereditament of which the rateable value as shown in the new list is affected by the change as if for the reference to the total amount of rates levied on the hereditament for the last year before the list came into force there were substituted a reference to the total amount of the rates which would have been levied thereon for that year if the rateable value for that year had been related to the actual net annual value for the year in the same way as it would have been related to the net annual value if the change had had effect as respects that year.