
STATUTORY INSTRUMENTS

1990 No. 72

The Internal Drainage Boards (Finance) Regulations 1990

PART II

DRAINAGE RATES

Supplementary provisions as to rates

- 8.—(1) Every drainage rate shall be made in respect of a financial year.
- (2) Every drainage rate shall be made before 15th February in the financial year preceding that in respect of which it is made, but is not invalid merely because it is made on or after that date.
- (3) Without prejudice to the provisions of section 76 of the principal Act and any corresponding provision of a local Act in respect of a board, a board may not make more than one rate in respect of a financial year.
- (4) Notice of a drainage rate given by a board pursuant to section 74 of the principal Act shall state the amounts of the board's expenses to be raised by means of drainage rates and special levies, respectively.
- (5) For the purposes of sections 63 to 83 of the principal Act, the expressions "agricultural buildings" and "agricultural land" shall have the meanings provided by regulation 2(1).
- (6) In section 67(6) of the principal Act, the reference to the "financial year" shall be taken to refer to the financial year as defined in section 145(3) of the 1988 Act (a period of 12 months beginning with 1st April).
- (7) Arrears of any drainage rates made in respect of a chargeable financial year may be recovered by a board in the same manner in which arrears of a non-domestic rate may, under the 1988 Act, be recovered by a charging authority.
- (8) The power conferred by paragraph (7) of this regulation is in addition to, and not in substitution for, the powers conferred by any provisions of any local Act on any board in relation to arrears of drainage rates.