



# Rating and Valuation Act 1925

1925 CHAPTER 90 15 and 16 Geo 5

**E+W**

An Act to simplify and amend the law with respect to the making and collection of rates by the consolidation of rates and otherwise, to promote uniformity in the valuation of property for the purpose of rates, to amend the law with respect to the valuation of machinery and certain other classes of properties, and for other purposes incidental to or connected with the matters aforesaid. [22nd December 1925]

**Modifications etc. (not altering text)**

C1 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\), s. 3](#)

**PART I E+W**

RATING

1 .....<sup>F1</sup> **E+W**

**Textual Amendments**

F1 [Ss. 1, 2 \(1\)–\(6\), 2 \(8\) \(9\), 3–8, 9 \(2\)–\(5\), 11–47, 50, 51, 53, 55–61, 62 \(1\) \(2\), 63, 65–69, Schs. 1–5, 8](#) repealed by [General Rate Act 1967 \(c. 9\), Sch. 14 Pt. I](#)

2 **Levy of, and provisions as to, general rate. E+W**

- (1) .....<sup>F2</sup>
- (7) .....<sup>F3</sup>
- (8) .....<sup>F2</sup>

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation Act 1925. (See end of Document for details)*

**Textual Amendments**

- F2** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)
- F3** S. 2 (7) repealed by [S.I. 1990/776, art. 3](#), [Sch. 1](#)

**3—8.** ..... **F4** **E+W**

**Textual Amendments**

- F4** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

**9** **E+W**

- (1) ..... **F5**
- (2) ..... **F6**

**Textual Amendments**

- F5** Ss. 9 (1), 10, 48, 49, 52, 54, Sch. 6 repealed by [Local Government Act 1972 \(c. 70\)](#), [Sch. 30](#)
- F6** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

**10** ..... **F7** **E+W**

**Textual Amendments**

- F7** Ss. 9 (1), 10, 48, 49, 52, 54, Sch. 6 repealed by [Local Government Act 1972 \(c. 70\)](#), [Sch. 30](#)

**11—** ..... **F8** **E+W**  
**15.**

**Textual Amendments**

- F8** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

**PART II** **E+W**

**16—** ..... **F9** **E+W**  
**47.**

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**Textual Amendments**

**F9** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

**PART III** **E+W**

GENERAL

**48, 49.** ..... **F10** **E+W**

**Textual Amendments**

**F10** Ss. 9 (1), 10, 48, 49, 52, 54, Sch. 6 repealed by [Local Government Act 1972 \(c. 70\)](#), [Sch. 30](#)

**50, 51.** ..... **F11** **E+W**

**Textual Amendments**

**F11** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

**52** ..... **F12** **E+W**

**Textual Amendments**

**F12** Ss. 9 (1), 10, 48, 49, 52, 54, Sch. 6 repealed by [Local Government Act 1972 \(c. 70\)](#), [Sch. 30](#)

**53** ..... **F13** **E+W**

**Textual Amendments**

**F13** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

**54** ..... **F14** **E+W**

**Textual Amendments**

**F14** Ss. 9 (1), 10, 48, 49, 52, 54, Sch. 6 repealed by [Local Government Act 1972 \(c. 70\)](#), [Sch. 30](#)

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55, 56. .... F15 **E+W**

**Textual Amendments**

**F15** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

*Miscellaneous*

57— ..... F16 **E+W**  
61.

**Textual Amendments**

**F16** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

62 **Abolition of overseers and transfer of their powers and duties.** **E+W**

(1) ..... F17

(2) ..... F17

(3) Any reference in any Act or document to overseers in relation to any of their powers or duties shall be construed as references to the rating authority or to the other persons to whom those powers or duties are transferred by or in pursuance of this Act:

**Textual Amendments**

**F17** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

63 ..... F18 **E+W**

**Textual Amendments**

**F18** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

64 ..... F19 **E+W**

**Textual Amendments**

**F19** S. 64 repealed with saving by [General Rate Act 1967 \(c. 9\)](#), [s. 117 \(7\)](#), Sch. 14 Pt. I

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65—69 ..... <sup>F20</sup> **E+W**

**Textual Amendments**

**F20** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)

[<sup>F21</sup>**70** **Extent and short title.** **E+W**

- (1) This Act shall not extend to Scotland, Northern Ireland . . . <sup>F22</sup>
- (2) The Minister may by order direct that this Act shall, subject to such exceptions, adaptations and modifications, if any, as may be specified in the order, apply to the Isles of Scilly, but except as so applied this Act shall not apply to the said Isles.

The Minister may by order from time to time amend any order previously made under this subsection and may by any order made under this subsection amend or repeat any provisions contained in the order relating to the Isles of Scilly, which was confirmed by the <sup>M1</sup>Local Government Board’s Provisional Order Confirmation (No.6)Act, 1890.

- (3) This Act may be cited as the Rating and Valuation Act, 1925.]

**Textual Amendments**

**F21** S. 70 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#) but reproduced for the purpose of construing the remaining provisions of this Act

**F22** Words repealed by [London Government Act 1963 \(c. 33\)](#), [Sch. 18 Pt. II](#)

**Marginal Citations**

**M1** 53 & 54 Vict. c. clxxvi.

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## SCHEDULES

### <sup>F23</sup>F23 FIRST TO FIFTH SCHEDULES **E+W**

#### Textual Amendments

**F23** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**

.....  
F23

### <sup>F24</sup>F24 SIXTH SCHEDULE **E+W**

#### Textual Amendments

**F24** Ss. 9 (1), 10, 48, 49, 52, 54, Sch. 6 repealed by [Local Government Act 1972 \(c. 70\)](#), **Sch. 30**

.....  
F24

### SEVENTH SCHEDULE **E+W**

Section 52.

#### TRANSITIONAL PROVISIONS

#### *Transfer of Property and Liabilities*

1—6. .... F25

#### Textual Amendments

**F25** Sch. 7 paras. 1–6, 8–10 repealed by [Local Government Act 1958 \(c. 55\)](#), s. 67, **Sch. 9 Pt. V**

*Saving for existing securities.*

- 7 (1) Nothing in or done under this Act shall prejudicially affect any mortgage or other security which operates as a charge on any rate or rate fund abolished by this Act, or the powers of any person entitled under any such mortgage or security to enforce the same as if this Act had not passed.

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- (2) Any such mortgage or other security shall have effect as if the general rate or special rate, and the general rate fund or special rate fund, under this Act were substituted for the rate and rate fund referred to in the security, and where, for the purpose of enforcing the security, it is necessary to continue the exercise of a power which would have existed but for this Act, the power may continue to be exercised as if this Act had not passed.

8—10. . . . . F26

**Textual Amendments**

**F26** Sch. 7 paras. 1–6, 8–10 repealed by Local Government Act 1958 (c. 55), s. 67, Sch. 9 Pt. V

F27F27 EIGHTH  
SCHEDULE E+W

**Textual Amendments**

**F27** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by General Rate Act 1967 (c. 9), Sch. 14 Pt. I

F27

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Rating and Valuation Act 1925.