



Rating and Valuation Act 1925

1925 CHAPTER 90 15 and 16 Geo 5

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

RATING

1^{F1}

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\(1\)–\(6\), 2 \(8\) \(9\), 3–8, 9 \(2\)–\(5\), 11–47, 50, 51, 53, 55–61, 62 \(1\) \(2\), 63, 65–69, Schs. 1–5, 8](#) repealed by [General Rate Act 1967 \(c. 9\), Sch. 14 Pt.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

(1)^{F2}

(7)^{F3}

(8)^{F2}

Status: Point in time view as at 01/02/1991.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- F2** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt.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- F3** S. 2 (7) repealed by [S.I. 1990/776, art. 3](#), **Sch. 1**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**

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- F4** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt.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

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- F5** Ss. 9 (1), 10, 48, 49, 52, 54, Sch. 6 repealed by [Local Government Act 1972 \(c. 70\)](#), **Sch. 30**
- F6** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt.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

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- F7** Ss. 9 (1), 10, 48, 49, 52, 54, Sch. 6 repealed by [Local Government Act 1972 \(c. 70\)](#), **Sch. 30**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**
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- F8** Ss. 1, 2 (1)–(6), 2 (8) (9), 3–8, 9 (2)–(5), 11–47, 50, 51, 53, 55–61, 62 (1) (2), 63, 65–69, Schs. 1–5, 8 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt.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

16— **F9**
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

GENERAL

48, 49. **F10**

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**

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**

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**

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**

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**

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**
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.

(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**

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**

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 F20

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](#)

[^{F21}**70** **Extent and short title.**

- (1) This Act shall not extend to Scotland, Northern Ireland . . . ^{F22}
- (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 ^{M1}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

^{F23}F23 FIRST TO FIFTH SCHEDULES

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**

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F23

^{F24}F24 SIXTH SCHEDULE

Textual Amendments

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

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F24

SEVENTH SCHEDULE

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.
- (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

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

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

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:

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