



Rating and Valuation Act 1925

1925 CHAPTER 90

PART I

RATING.

10 Unification of funds and accounts.

- (1) As from the date on which the provisions of this Part of this Act relating to the making of a general rate come into operation in a rating area, the rating authority shall keep, in substitution for such of their then existing rate funds as are being kept for the whole of the area, one rate fund, which shall be termed " the general rate fund, " and all such first-mentioned rate funds which are being kept for the whole area on that date shall be amalgamated into the general rate fund, and references in any Act or document to the borough fund or district fund or any other rate fund which by virtue of this section has become amalgamated with the general rate fund shall, unless the context otherwise requires, be construed as references to the general rate fund.
- (2) After the appointed day and subject as hereinafter provided, a rating authority shall not, so far as regards income which belongs to or expenditure which is chargeable on the whole of the rating area, be required to keep separate accounts for the parishes in their area, and the council of a county or a board of guardians shall not, so far as regards income which belongs to or expenditure which is chargeable on the whole of the county or union, or the whole of any rating area in the county, keep separate accounts for parishes, but shall keep separate accounts for rating areas:

Provided that nothing in this subsection shall affect the power of the Minister to make orders under section five of the District Auditors Act, 1879, requiring separate accounts to be kept as regards income or expenditure which relates to part only of an area, county or union.

- (3) Where any authority other than a rating authority receives income applicable to the relief of rates in some part of their area (not being a part of the area to which expenditure properly incurred in connection therewith of an equal or greater amount is chargeable separately), that authority shall pay over the income so received (less

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the amount of any expenses properly incurred in connection therewith) to the rating authority of the area in which that part is situate to be credited to that part.