



Rating and Valuation Act 1925

1925 CHAPTER 90

PART I

RATING.

4 Operation and incidence of rate.

- (1) Every rate made by a rating authority on or after the appointed day shall be deemed to be made on the date on which it is approved by the authority, and any enactments requiring that rates must be allowed by justices shall cease to have effect.
- (2) Subject to the provisions of this section, every general rate shall be made in respect of a period commencing in the case of the first general rate made under this Part of this Act for any rural rating area on the appointed day, in the case of the first general rate so made for any other rating area on the date of the first new valuation, and in the case of any subsequent general rate immediately after the expiration of the last preceding period in respect of which a general rate was made, and terminating on such date, to be specified in the rate, as may be fixed by the rating authority, and, in the case of the last rate made in respect of any financial year, the date so fixed shall be the last day of that year.
- (3) Every special rate shall be made in respect of such period, to be specified in the rate, as may be fixed by the rating authority, and a rating authority in fixing any such period shall have regard to the period during which the charges to be met by the rate accrue.
- (4) The following provisions shall have effect with respect to the assessing of persons to and their liability in respect of a rate—
 - (a) a person who is in occupation of the hereditament for part only of the period in respect of which the rate is made, shall, subject to the provisions of this subsection, be liable to be charged with such part only of the total amount of the rate as the number of days during which he is in occupation bears to the total number of days comprised in the said period;
 - (b) a person who is in occupation of the hereditament for any part of the said period may be assessed to the rate in accordance with the provisions of

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paragraph (a) of this subsection, notwithstanding that he ceased to be in occupation before the rate was made;

- (c) a person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay, if he was in occupation at the beginning of the period, the whole rate, or, if he came into occupation subsequently, a proportion of the rate calculated on the basis that he will remain in occupation until the end of the said period, but shall, if he goes out of occupation before the end of the said period, be entitled to recover from the rating authority any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of paragraph (a) of this subsection, except in so far as he has previously recovered the sum from an incoming occupier.
- (5) "Where the name of any person liable to be rated is not known to the rating authority, it shall be sufficient to assess him to the rate by the description of the " occupier " of the premises (naming them) in respect of which the assessment is made, without further name or description.
- (6) Notwithstanding anything in this section, the rating authority may at any time make a supplementary rate if they think it necessary so to do having regard to the requirements of their area.