Given under the official seal of the Minister of Health this twenty-sixth day of April, nineteen hundred and forty-eight.

(L.S.) *Aneurin Bevan,*
Minister of Health.

EXPLANATORY NOTE

(This Note is not part of the Rules, but is intended to indicate their general purport.)

The Rules prescribe a new form of precept devised to meet the new method prescribed by the Local Government Act, 1948, for the levying of the expenses of the Metropolitan Police.

(4) PRODUCT OF RATES AND PRECEPTS

The Product of Rates and Precepts (London) Rules, 1948

1948 No. 883

Made - - - -	*26th April,* 1948
Laid before Parliament	*28th April,* 1948
Coming into Operation	*1st May,* 1948

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Whereas by section 120 of the Local Government Act, 1948(**a**), the provisions of subsections (2) to (4) of section 9 of the Rating and Valuation Act, 1925(**b**) (which relate to precepts by county councils), are extended, with modifications, to London save with respect to precepts issued by the Receiver for the Metropolitan Police District;

And whereas by section 121 of the said Act of 1948 the provisions of subsections (2), (4) and (5) of the said section 9 are applied, with modifications, both within and outside London in relation to precepts issued by the said Receiver:

Now, therefore, the Minister of Health, after consultation with such local authorities and associations of local authorities as appeared to him to be desirable, in exercise of the powers conferred upon him by subsection (4) of section 9 as extended and applied as aforesaid, and by section 58 of the said Act of 1925, and of all other powers enabling him in that behalf, hereby makes the following Rules:—

1.—(1) The Interpretation Act, 1889(**c**), shall apply to the interpretation of these Rules as it applies to the interpretation of an Act of Parliament.

(2) These Rules may be cited as the Product of Rates and Precepts (London) Rules, 1948, and shall come into operation on the first day of May, 1948.

(3) These Rules shall apply in relation to any precept issued by a precepting authority to a rating authority in London in respect of any period beginning on or after the first day of April, 1948, and the Rating and Valuation Act (Product of Rates and Precepts) Rules, 1938(**d**), shall not apply to any such precept.

(**a**) 11 & 12 Geo. 6. c. 26.
(**b**) 15 & 16 Geo. 5. c. 90.
(**c**) 52 & 53 Vict. c. 63.
(**d**) S.R. & O. 1938 (No. 265) II, p. 2929.

(4) In these Rules, unless the context otherwise requires—

" the Act " means the Rating and Valuation Act, 1925;

" rate " means a general rate, except that as respects precepts issued by the London County Council to the Common Council of the City of London it means the poor rate;

" precepting authority " means the London County Council, the Receiver for the Metropolitan Police District, and any other authority issuing precepts to which the provisions of subsection (2) of section 9 of the Act for the time being apply;

" product of a penny rate " means the amount produced by a rate of one penny in the pound;

" poundage " means in relation to any rate the amount assessed by that rate (including any additional item thereof) in respect of each pound of rateable value;

" gross rate income " means in relation to a rating area, or part of a rating area, and in relation to a financial year, the total of the gross amounts appearing in the rate book as assessed in respect of hereditaments in that area, or part of an area, by the rate or rates (including additional items) made in respect of that year, or any portion thereof, increased by—

(*a*) the amounts of any payments receivable in respect of that year under section 133 of the Lands Clauses Consolidation Act, 1845(**a**), and of any contributions made by the Crown in lieu of rates; and

(*b*) any amounts found during that year to be recoverable whether by virtue of section 44 or section 47 of the Valuation (Metropolis) Act, 1869(**b**), or by virtue of section 42, section 89 or section 90 of the Local Government Act, 1948, or otherwise, or in respect of rates previously written off as irrecoverable;

" cost of collection " means—

(i) in relation to a rating area as a whole, the net cost of making, collecting and recovering rates during a financial year, including a proper proportion of such expenses as are attributable in part to the matters aforesaid and in part to the making, collection or recovery of other rates, or to other matters, but not including any proportion of any allowances made to owners or occupiers, or any expenses incurred in connection with the revision of valuation lists; and

(ii) in relation to a part of a rating area, the sum which bears to the cost of collection in the rating area the same proportion as the total rateable value of that part of the area bears to the total rateable value of the whole area at the commencement of the financial year;

" net cost of making, collecting and recovering rates " includes any sums properly payable by the rating authority under section 1 of the Local Government Staffs (War Service) Act, 1939(**c**), to or in respect of any person whose remuneration would, had he continued to be employed by the rating authority, have been chargeable as part of such net cost;

" loss on collection " means, in relation to a rating area or part of a rating area, and in relation to a financial year, the total amount written off during that year in the rate book as irrecoverable in respect of hereditaments in that area or part, whether in respect of a current rate or in respect of arrears of any previous rate, including all allowances, commissions, and abatements and all refunds made to owners or occupiers in respect of overpayments of a current rate or any previous rate;

(**a**) 8 & 9 Vict. c. 18. (**b**) 32 & 33 Vict. c. 67.
(**c**) 2 & 3 Geo. 6. c. 94.

" precept " means a precept which requires a rating authority in London to levy a rate of a specified poundage;

" financial officer " means the chief officer charged with the duty of keeping the accounts of a rating authority.

2. The financial officer of every rating authority in London shall as soon as may be after the close of a financial year calculate in accordance with the directions hereinafter contained the product of a penny rate during that year in the rating area and, where a precept is issuable by a precepting authority in respect of a portion only of the rating area, the product of a penny rate during that year in such portion.

3. Subject as hereinafter provided, the product of a penny rate in any rating area or in any portion thereof, as the case may be, shall be calculated by deducting from the gross rate income of the financial year the cost of collection and the loss on collection, and by dividing the remainder (which sum is hereinafter referred to as " the total rate product ") by the number of pence representing the total poundage of the rate or rates:

Provided that if the poundage of the rate or rates of the financial year is not the same throughout the area or portion, as the case may be, the financial officer shall in the first instance calculate the product of a penny rate separately for each part in which a different poundage has been levied, and the product of a penny rate in the area or portion shall be taken to be the sum of the products of penny rates in the several parts comprised therein.

4. The amount due under a precept shall be taken to be the product of a penny rate in the rating area or in that portion thereof which is included in the area of the precepting authority, as the case may be, multiplied by the number of pence specified in the precept.

5. The financial officer of every rating authority in London shall as soon as may be after the close of a financial year ascertain, in accordance with the provisions of the last preceding Rule, the total amount due in respect of that financial year under the precepts issued by a precepting authority to the rating authority; and, if the total amount so ascertained to be due exceeds the aggregate of the instalments required by such precepts to be paid on account thereof, the rating authority shall, save as hereinafter provided, forthwith pay the balance to the precepting authority:

Provided that the rating authority, subject to their obligation to pay in full the aggregate of the instalments required by the precepts, may defer payment of any sum not exceeding that which bears to the total amount due under the precepts the same proportion as the amount of arrears carried forward at the close of the financial year to which the precepts relate and for the time being still outstanding bears to the total rate product for that financial year.

6.—(1) The estimate of the product of a penny rate in the next ensuing financial year which a rating authority in London is required to transmit to a precepting authority before the first day of February in each calendar year shall be made in accordance with the principles of these Rules as to the method of ascertaining the product of a penny rate.

(2) The financial officer in so framing the estimate shall take the latest ascertained figures available for the rating area or portion thereof, as the case may be, and shall modify those figures to such extent as appears to him to be necessary having regard to any alteration in total rateable value which may reasonably be anticipated and to any other material circumstances.

7. There shall be included in the accounts to be submitted by a rating authority in London to the district auditor the calculations required by these Rules for the determination of the product of a penny rate in the rating area,

or in any part thereof during the financial year and of the amount due under any precept issued to the authority in respect of that year, or any part thereof; and the auditor's certificate allowing the accounts shall be construed as a certificate that, subject to any amendments made by him, such calculations have been properly and correctly made, and any necessary consequential adjustments shall be made in the accounts between the rating authority and the precepting authority.

Given under the official seal of the Minister of Health, this twenty-sixth day of April, nineteen hundred and forty-eight.

(L.S.) *Aneurin Bevan,*
Minister of Health.

EXPLANATORY NOTE

(This Note is not part of the Rules, but is intended to indicate their general purport.)

The Rules prescribe the method of ascertaining the product of a rate of a penny in the pound for the purpose of, and the amount due under, precepts issued on a poundage basis to rating authorities in London. They are necessitated by the extension to London by the Local Government Act, 1948, of the poundage basis of precepting. The principal precepting authorities concerned are the London County Council and the Receiver for the Metropolitan Police District.

The Rating and Valuation Act (Product of Rates and Precepts) Amendment Rules, 1948

1948 No. 2713

Made - - - -	15*th December,* 1948
Laid before Parliament	16*th December,* 1948
Coming into Operation	1*st January,* 1949

M.H. 108418.

The Minister of Health, after such consultations as are required by section 58 of the Rating and Valuation Act, 1925(a), and in exercise of the powers conferred on him by sections 9 and 58 of that Act and of all other powers enabling him in that behalf, hereby makes the following rules:—

1.—(1) These rules may be cited as the Rating and Valuation Act (Product of Rates and Precepts) Amendment Rules, 1948, and shall come into operation on the first day of January, 1949.

(2) These rules shall be construed as one with the Rating and Valuation Act (Product of Rates and Precepts) Rules, 1938(b), as amended by the Rating and Valuation Act (Product of Rates and Precepts) Amendment Rules, 1944(c), and the Rating and Valuation Act (Product of Rates and Precepts) Amendment Rules, 1946(d).

(a) 15 & 16 Geo. 5. c. 90.
(b) S.R. & O. 1938 (No. 265) II, p. 2929.
(c) S.R. & O. 1944 (No. 425) I, p. 886.
(d) S.R. & O. 1946 (No. 437) I, p. 1483.