



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and valuation—special cases

28 Advertising stations.

- (1) Subject to subsection (6) of this section, where the right to use any land (including any structure or sign erected or to be erected on the land, and including also any wall or other part of a building) for the purpose of exhibiting advertisements is let out or reserved to any person other than the occupier of the land, or, where the land is not occupied for any other purpose, to any person other than the owner of the land, then, subject to subsection (2) of this section, that right shall be deemed for rating purposes to be a separate hereditament in the occupation of the person for the time being entitled to the right, and shall be included in the valuation list accordingly; and for the purposes of section 19(3) of this Act—
 - (a) in valuing that separate hereditament for rating purposes, the rent at which it might be expected to be let shall be estimated on the footing that the rent would include a proper amount in respect of any structure or sign for the time being available for use, for the purpose of exhibiting advertisements, by the occupier of the separate hereditament, notwithstanding that the structure or sign was provided by him or was provided after the said right was let out or reserved;
 - (b) in valuing the land for rating purposes, no account shall be taken of any value or, as the case may be, increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with the said right.
- (2) The separate hereditament aforesaid shall be treated as coming into existence at the earliest time at which either—
 - (a) any structure or sign is erected, after the right constituting the hereditament has been let out or reserved, for enabling the right to be exercised ; or

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- (b) any advertisement is exhibited in pursuance of the right, and not before; and for the purposes of section 79(2) of this Act—
- (i) the hereditament shall be treated as a newly erected or newly constructed hereditament coming into occupation at the said earliest time; and
 - (ii) the erection, dismantling or alteration, after that time, of any structure or sign for enabling the right to be exercised shall, in relation to the hereditament, be treated as the making of structural alterations.
- (3) Where any land is used temporarily or permanently for, or for the erection of any structure used for, the exhibition of advertisements but is not otherwise occupied, and subsection (1) of this section does not apply, the person permitting that land to be so used or, if that person cannot be ascertained, the owner of that land shall be deemed to be in beneficial occupation of the land so used and be rateable in respect thereof according to the value of that use of the land.
- (4) Where any hereditament rateable in respect of its occupation for other purposes is used temporarily or permanently for, or for the erection thereon or attachment thereto of any structure used for, the exhibition of advertisements, and subsection (1) of this section does not apply, any estimate of the gross or rateable value of that hereditament for the purposes of section 19 of this Act shall be so made as to include the increased value from that use of the land.
- (5) In this section, the expression " structure " includes a hoarding, frame, post or wall.
- (6) Subsection (1) of this section shall not apply to any right to use for the purpose of exhibiting advertisements any land forming part of railway or canal premises within the meaning of section 32 of this Act.