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SCHEDULES

THIRD SCHEDULE

Section 6.

NEW PROVISIONS FOR RATING GAS BOARDS

PART I

Calculation of rateable value on which rates are to be assessed

- 1 The provisions of this Part of this Schedule shall have effect for the purpose of calculating, for any rate period, the rateable value of the hereditament which a Gas Board is to be treated as occupying as mentioned in subsection (1) of section six of this Act.
- 2 (1) As soon as may be after the passing of this Act, the Minister shall issue to each Gas Board a certificate specifying the amount which, for the purposes of this Part of this Schedule, is to be the Board's basic total of rateable values.
- (2) In determining that amount, in the case of a Gas Board, the Minister shall have regard to the aggregate of the rateable values, on the first day of May, nineteen hundred and forty-nine, of the premises, other than excepted premises, which were occupied by the Board on that day, subject to any such adjustment of that aggregate as, in the case of that Board, the Minister may consider appropriate in view of—
- (a) any determination, under section eighteen of the Gas Act, 1948, whereby premises, which were not occupied by the Board on that day, vested in the Board by virtue of that Act, or whereby premises which were occupied by the Board on that day vested in another person, or
 - (b) any transfer of property between that Board and another Gas Board in pursuance of an order under section six or section twenty-four of that Act, or
 - (c) any other circumstances appearing to the Minister to be relevant in the case of that Board.
- 3 (1) As soon as may be after the passing of this Act, the Minister of Fuel and Power shall issue to each Gas Board a certificate specifying the number which, for the purposes of this Part of this Schedule, is to be the Board's standard number of therms.
- (2) The number so certified, in the case of any Board, shall be the total number of therms estimated by the said Minister to have been supplied, in the year beginning with the first day of April, nineteen hundred and forty-eight, to consumers in the area of that Board, by persons any of whose property or rights vested in any Gas Board by virtue of the Gas Act, 1948.
- 4 (1) For each year beginning after the thirty-first day of March, nineteen hundred and fifty-six, each Gas Board's basic total of rateable values shall be adjusted and apportioned in accordance with the following provisions of this paragraph.
- (2) For each such year each Gas Board shall—

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- (a) estimate the total number of therms supplied by the Board in the penultimate year to consumers in their area, and
- (b) calculate and certify the amount by which that total exceeds, or falls short of, the Board's standard number of therms;

and the Board's basic total of rateable values shall be adjusted for that year by multiplying it by the fraction of which—

- (i) the numerator is the Board's standard number of therms increased by one-fifth of the said excess, or, as the case may be, decreased by one-fifth of the said deficiency, and
- (ii) the denominator is the Board's standard number of therms.

- (3) The said basic total, as adjusted for any year under the last preceding sub-paragraph, shall be apportioned for that year among all the rating areas in which any therms were supplied by the Board to consumers, or manufactured by the Board, in the penultimate year; and the proportion of the adjusted total to be allocated to any one of those areas shall be ascertained by multiplying the adjusted total by the fraction of which—

- (a) the numerator is the number of therms supplied by the Board to consumers in that area in the penultimate year, as estimated and certified by the Board, plus nine-tenths of the number of therms (if any) manufactured in that area by the Board in the penultimate year, as so estimated and certified, and
- (b) the denominator is the total number of therms supplied by the Board to consumers in the area of the Board in the penultimate year, as estimated and certified by the Board, plus nine-tenths of the total number of therms manufactured by the Board in the penultimate year, as so estimated and certified.

- 5 The amount which, in accordance with the last preceding paragraph, is allocated for any year to a rating area, in the case of a Gas Board, shall be the rateable value of the hereditament which that Board is to be treated as occupying in that area for any rate period consisting or forming part of that year.

PART II

Supplementary Provisions

- 6 As respects each rating area in which a Gas Board will fall to be treated as occupying, during any rate period, a hereditament of a rateable value calculated in accordance with Part I of this Schedule, it shall be the duty of the Board, before the end of the month of October preceding the beginning of that period, to transmit to the rating authority for that area, and to the valuation officer for that area, a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing the rateable value of that hereditament.

- 7 On receipt of a statement under the last preceding paragraph, the valuation officer shall calculate the rateable value of the hereditament which the Gas Board are to be treated as occupying during the rate period in question, and shall notify the amount of that rateable value to the rating authority before the end of the month of December preceding the beginning of that rate period.

- 8 The duty imposed on a Gas Board by paragraph 6 of this Schedule shall be enforceable by mandamus at the instance of the rating authority or of the valuation

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officer; and the duty imposed on the valuation officer by the last preceding paragraph shall be enforceable by mandamus at the instance of the rating authority.

9 Where the valuation officer for a rating area notifies the amount of a rateable value to the rating authority, in respect of a Gas Board, in accordance with paragraph 7 of this Schedule,—

- (a) the rating authority, in making and levying any rate for a rate period to which the notification relates, and in compiling any rate book relating to such a rate, shall include the Gas Board as the occupiers of a hereditament of that rateable value; and
- (b) the valuation officer, at or as soon as may be after the beginning of the year consisting of or comprising any such rate period, shall cause such alterations (if any) to be made in the valuation list for that area as may be requisite for showing the Gas Board in the list as the occupiers of a hereditament of that rateable value; and if any such alteration is made after the beginning of the year, it shall be treated as having been made at the beginning of the year:

Provided that, if the year referred to in sub-paragraph (b) of this paragraph is a year beginning with the date on which a new valuation list for that area comes into force, that sub-paragraph shall not apply, but the valuation officer shall include the Gas Board in the list as the occupiers of a hereditament of the said rateable value.

10 No proposal shall be made under Part III of the Act of 1948 for the alteration of a valuation list in so far as it relates to a hereditament included in the list by virtue of the last preceding paragraph.

11 The valuation officer for a rating area shall from time to time—

- (a) cause such alterations to be made in the valuation list for that area as may be requisite for deleting from the list any hereditament which, by virtue of subsection (2) of section six of this Act, is not liable to be rated ;
- (b) make such proposals, under Part III of the Act of 1948, as may be requisite for excluding from the list any premises which form part of a hereditament shown in the list and which, by virtue of that subsection, are not liable to be rated, and for including in the list, as one or more separate hereditaments, so much of any such hereditament as remains liable to be rated;
- (c) make such proposals under the said Part III as may be requisite for altering the list in consequence of any event whereby premises cease to be within the exemption from rating conferred by subsection (2) of section six of this Act.

12 (1) The provisions of this paragraph shall have effect in the case of a Gas Board, where gas is manufactured by the Board in a gasworks which is situated partly in one rating area and partly in one or more other rating areas.

(2) For the purposes of subsection (1) of section six of this Act, the Gas Board shall be treated as manufacturing gas in each of the rating areas in which a part of the gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.

(3) For the purposes of paragraph 4 of this Schedule, the gas manufactured in the gasworks in any year shall be treated as apportioned between all the rating areas in which parts of the gasworks are situated, in such proportions as may be agreed between the rating authorities of those areas and the Gas Board:

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Provided that if any apportionment required by this sub-paragraph, for the purpose of apportioning the Board's adjusted total of rateable values for any year, has not been agreed between the rating authorities and the Board before the end of the month of September preceding the beginning of that year, the apportionment required by this sub-paragraph shall be made by the Minister and notified by him to the rating authorities and to the Board as soon as may be after the end of that month.

- (4) In this paragraph " gasworks " means any group of premises within one curtilage which is occupied by a Gas Board for the purposes of the manufacture of gas:

Provided that a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public highway.

- 13 The powers conferred on the Minister of Fuel and Power by subsection (6) of section six of the Gas Act, 1948, and by subsection (3) of section twenty-four of that Act (which authorise that Minister, in an order varying the area of a Gas Board, or transferring property between Gas Boards, to provide for certain matters arising out of the variation or transfer) shall include power, by an order made thereunder, to modify the application of Part I of this Schedule, and the preceding provisions of this Part of this Schedule, in the case of any Gas Board affected by the order.
- 14 In this Part of this Schedule references to the valuation officer for a rating area are references to any person who is the valuation officer in relation to the valuation list for that area.