



Rating and Valuation (Miscellaneous Provisions) Act 1955

1955 CHAPTER 9

5 Ascertainment of rateable value

(1) Section twenty-two of the Act of 1925 (which specifies the way in which the rateable values of hereditaments outside London are to be ascertained) shall have effect subject to, and as extended by, the following provisions of this section.

(2) In paragraph (a) of subsection (1) of that section (which provides for ascertaining the net annual value by making certain deductions from the gross value), for the words from the beginning of the paragraph to the words " second column of the said table " there shall be substituted the following words:—

“If the hereditament consists of one or more houses or other non-industrial buildings, with or without any garden, yard, court, forecourt, outhouse or other appurtenance belonging thereto, but without other land, there shall be deducted from the gross value of the hereditament an amount representing the deduction specified, in relation to that gross value, in the second column of the table contained in Part I of the Second Schedule to this Act.”

(3) At the end of the said section twenty-two there shall be added the following subsection:

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“(4) In this section the expression ' house ' includes part of a house, the expression ' non-industrial building ' means a building, or part of a building, of any description, with the exception of factories, mills and other premises of a similar character used wholly or mainly for industrial purposes, and of premises valued as part of—

- (a) a railway, dock, canal, gas, water or electricity undertaking, or
- (b) any public utility undertaking not falling within the preceding paragraph,

and the expression ' appurtenance ', in relation to a dwelling-house, or to a school, college or other educational establishment, shall be taken to include all land occupied therewith and used for the purposes thereof.”

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (4) The table contained in the Second Schedule to this Act shall be substituted for the table in Part I of the Second Schedule to the Act of 1925 (including the note appended thereto).
- (5) In the case of any class of hereditaments, the net annual value of which falls to be ascertained under paragraph (a) of subsection (1) of the said section twenty-two, the Minister may by order provide that, for the deductions specified in the said table, there shall be substituted deductions of such amounts, or of amounts to be calculated in such manner, as may be specified in the order:

Provided that no order shall be made under this subsection unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

- (6) Subsections (1) and (4) of the said section twenty-two shall have effect as well in relation to hereditaments in London as in relation to hereditaments outside London, so however that in the application of subsection (1) of that section to hereditaments in London—
- (a) in paragraph (a), for the reference to the second column of the table mentioned in that paragraph, there shall be substituted a reference to the third column of that table, and
 - (b) in paragraph (c) (which provides that, except in certain cases, the rateable value of a hereditament shall be taken to be its net annual value) the exception shall not apply ;
- and the net annual value of a hereditament in London, as ascertained in accordance with paragraph (a) or paragraph (b) of the said subsection (1), shall be taken to be the net annual value thereof for the purposes of any enactment relating to rating or valuation for rating.
- (7) Paragraph (a) of subsection (1) of the said section twenty-two, in so far as it provides for any deduction by reference to the average annual amount of a rate, charge or assessment, shall have effect—
- (a) in relation to any hereditament which is either a dwelling-house or a private garage or private storage premises, as if it provided for the deduction to be of an amount equal to one-third of that average annual amount, and
 - (b) in relation to any partly residential hereditament, as if it provided for the deduction to be of an amount equal to the difference between—
 - (i) the said average annual amount, and
 - (ii) an amount bearing to two-thirds of the said average annual amount the same proportion as the residential element in the unreduced gross value of the hereditament bears to its unreduced gross value.

In this subsection " dwelling-house ", " private garage " and " private storage premises " have the same meanings as in the Valuation for Rating Act, 1953, " partly residential hereditament " means a hereditament to which section four of that Act applies, " unreduced gross value " has the same meaning as in section four of that Act, and the reference to the residential element in the unreduced gross value of a hereditament is a reference to the amount specified in paragraph (a) of subsection (3) of the said section four.