



Rating and Valuation (Apportionment) Act 1928

1928 CHAPTER 44

Provisions as to Industrial Hereditaments

3 Definition of industrial hereditaments

- (1) In this Act the expression " industrial hereditament" means a hereditament (not being a freight-transport hereditament) occupied and used as a mine or mineral railway or, subject as hereinafter provided, as a factory or workshop:

Provided that the expression industrial hereditament does not include a hereditament occupied and used as a factory or workshop if it is primarily occupied and used for the following purposes or for any combination of such purposes, that is to say—

- (a) the purposes of a dwelling-house;
 - (b) the purposes of a retail shop;
 - (c) the purposes of distributive wholesale business;
 - (d) purposes of storage;
 - (e) the purposes of a public supply undertaking;
 - (f) any other purposes, whether or not similar to any of the foregoing, which are not those of a factory or workshop.
- (2) For the purposes of this Act any place used by the occupier for the housing or maintenance of his road vehicles or as stables shall, notwithstanding that it is situate within the close, curtilage or precincts forming a factory or workshop and used in connection therewith, be deemed not to form part of the factory or workshop, but save as aforesaid, the expressions "factory" and "workshop" have respectively the same meanings as in the Factory and Workshop Acts, 1901 to 1920.
- (3) Where two or more properties within the same curtilage, or contiguous to one another, are in the same occupation and, though treated as two or more hereditaments for the purposes of rating and valuation by reason of being situate in different parishes or of having been valued at different times or for any other reason, are used as parts of a single mine, mineral railway, factory, or workshop, then, for the purposes

of determining whether the several hereditaments are industrial hereditaments they shall be treated as if they formed parts of a single hereditament comprising all such hereditaments.

- (4) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say:—

" Mine " has the meaning assigned to it by section one hundred and twenty-two of the Coal Mines Act, 1911, or section forty-one of the Metalliferous Mines Regulation Act, 1872, as amended by subsection (2) of section nineteen of the Mining Industry Act, 1920, as the case may require, but also includes any premises, place, or works, whether below ground or above ground, primarily occupied and used for the purpose of draining or otherwise protecting from damage any mine or group of mines or occupied and used for pumping or raising brine for the purpose of manufacture or sale from shafts, wells, springs, or mines:

" Mineral railway " means a railway, tramway, or ropeway used primarily for the transport of minerals gotten from a mine, or from two or more mines, to a freight-transport hereditament or between any two such hereditaments or to any dock not being a freight-transport hereditament and in the latter case includes also such dock:

" Public supply undertaking " means any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to members of the public, or to any one or more undertakings carried on under any special Act or Order having the force of an Act:

" Retail shop " includes any premises of a similar character where retail trade or business (including repair work) is carried on.

4 Entries in valuation lists as to industrial hereditaments

- (1) In every valuation list every industrial hereditament occupied and used wholly for industrial purposes shall be shown as being so occupied and used, and as respects every such hereditament occupied and used partly for industrial purposes, the net annual value thereof shall be shown, in the prescribed manner, as being apportioned between the occupation and user of the hereditament for industrial purposes, and the occupation and user thereof for other purposes.
- (2) For the purpose of determining in what proportions an industrial hereditament is occupied and used for industrial purposes and for other purposes respectively, the following provisions shall have effect:—
- (a) The hereditament shall be deemed to be occupied and used for industrial purposes except in so far as any part thereof is, under this Act or under the enactments relating to the regulation of mines, factories and workshops, to be deemed neither to be, nor to form part of, a mine, factory, or workshop:
 - (b) Where the net annual value of a hereditament does not exceed fifty pounds or where the part of the net annual value of a hereditament attributable to purposes other than industrial purposes does not exceed ten per cent. of the part thereof attributable to industrial purposes, the hereditament shall be treated as if it were occupied and used wholly for industrial purposes; and where the part of the net annual value attributable to such other purposes exceeds ten per cent. of the part thereof attributable to industrial purposes, the part attributable to such other purposes shall not be treated as being

attributable to those other purposes except in so far as it exceeds ten per cent. of the part attributable to industrial purposes:

- (c) Where two or more hereditaments in the same occupation are, by virtue of the provisions of subsection (3) of the last foregoing section, treated as if they formed parts of a single hereditament, each of the several hereditaments shall be deemed to be occupied and used for industrial purposes and for other purposes respectively in the proportion in which, if all the hereditaments formed a single hereditament, that single hereditament would be deemed to be so occupied and used.