



Rating and Valuation (Apportionment) Act 1928

1928 CHAPTER 44

Provisions as to Industrial Hereditaments

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

Status: This is the original version (as it was originally enacted).

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.