

## 1970 No. 503

## RATING AND VALUATION

## The Docks and Harbours (Valuation) Order 1970

*Made* - - - - - 26th February 1970

*Laid before Parliament* 4th March 1970

*Coming into Operation* 24th March 1970

The Minister of Housing and Local Government, after consultation with the associations of local authorities and of persons carrying on undertakings appearing to him to be concerned and the local authorities and persons carrying on undertakings with whom consultation appeared to him to be desirable, in exercise of his powers under section 35 of the General Rate Act 1967(a) and of all other powers enabling him in that behalf, hereby makes the following order :—

1. This order may be cited as the Docks and Harbours (Valuation) Order 1970 and shall come into operation on the day following the day on which it has been approved by a resolution of each House of Parliament.

2. This order shall apply, in respect of the rate periods beginning on 1st April 1970 and subsequent rate periods, to any hereditament which—

(a) comprises (wholly or partly) a dock or harbour undertaking at which a jetty provided for the accommodation of iron ore carriers of 100,000 tons deadweight fully laden is capable of being used for the discharge of such carriers not later than 30th September 1970 ; and

(b) is occupied by the persons carrying on such undertaking under authority conferred by or under any enactment.

3.—(1) The Interpretation Act 1889(b) applies to the interpretation of this order as it applies to the interpretation of an Act of Parliament.

(2) In this order, “ year ” means a period of twelve months beginning with 1st April.

4. For any year, the rateable value of any hereditament within article 2 shall be taken as 7·5% of the relevant receipts of the dock or harbour undertaking in the year.

In this article—

“ dock or harbour undertaking ” includes all ancillary land and buildings occupied by the persons carrying on the undertaking in connection with the dock or harbour ; and

“ relevant receipts ” means all receipts whatsoever by way of revenue (including the rents of parts of the dock or harbour let notwithstanding that such parts as let are separately rated) included or to be included in the accounts of the undertaking.

(a) 1967 c. 9.

(b) 1889 c. 63.

5.—(1) In respect of any hereditament within article 2, it shall be the duty of the persons carrying on the dock or harbour undertaking, within six months following the end of any year, to furnish to the valuation officer and to the rating authority a certified statement of the relevant receipts (within the meaning of article 4) in the year.

(2) Within two months of the receipt by him of the certificate in respect of any year the valuation officer shall calculate the rateable value of the hereditament for such year and shall cause such alterations (if any) to be made in the valuation list as may be requisite for showing such rateable value ; and—

- (i) such alterations shall be treated as having been made at the beginning of such year ; and
- (ii) the hereditament shall be deemed to have been occupied throughout the whole of such year by the persons carrying on the dock or harbour undertaking at the end thereof.

6. The duty imposed on the persons carrying on any undertaking by article 5(1) shall be enforceable by mandamus at the instance of the rating authority or of the valuation officer ; and the duty imposed on the valuation officer by article 5(2) shall be enforceable by mandamus at the instance of the rating authority or of the persons aforesaid.

7. No proposal shall be made for the alteration of the rateable value of a hereditament within article 2.

Given under the official seal of the Minister of Housing and Local Government on 26th February 1970.

(L.S.)

*Anthony Greenwood,*  
Minister of Housing and  
Local Government.

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#### EXPLANATORY NOTE

*(This Note is not part of the Order.)*

Section 35 of the General Rate Act 1967 empowers the Minister of Housing and Local Government to make provision for determining the rateable values of hereditaments occupied by persons carrying on, under authority conferred by or under any enactment, dock or harbour undertakings, or of any class of such hereditaments.

Provision in relation to all such hereditaments, to operate as from 1st April 1971, is proposed. This Order, as an interim measure, makes provision, operative as from 1st April 1970, for a narrowly defined class of such hereditaments.

In accordance with section 35(7) of the General Rate Act 1967, this Order was approved by a resolution of the House of Lords on 19th March 1970 and a resolution of the House of Commons on 23rd March 1970.



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