

## SCHEDULE 5

### RATING OF BRITISH GAS CORPORATION AND ELECTRICITY BOARDS

#### *RATING OF ELECTRICITY BOARDS*

5. Where the order comes into operation for the purposes mentioned in regulation 4(1) between 31st May and 16th November, then as soon as may be after the coming into operation of the order, the Commissioners of Inland Revenue shall, whether or not they have already transmitted and notified the particulars which would have been required by paragraphs 11 and 12 of Schedule 7 to the General Rate Act 1967 to have been transmitted and notified before 15th November if the order had not been made, transmit and notify the particulars which would have been required by such paragraphs to have been so transmitted and notified if the order had come into operation on 1st April; and—

- (i) any particulars already transmitted and notified shall cease to have effect; and
- (ii) paragraph 13 of the said Schedule shall have effect with the substitution for the words following “rating authority” of “as soon as may be”.

6. Where the order comes into operation for the said purposes between 15th November and 1st January, then as soon as may be after the coming into operation of the order the Commissioners of Inland Revenue shall transmit and notify the particulars which would have been required by paragraphs 11 and 12 of the said Schedule 7 to have been transmitted and notified before 15th November if the order had come into operation on 1st April, and as soon as may be thereafter the Commissioners shall calculate the rateable values of any hereditaments which the Central Electricity Generating Board or any Area Board are to be treated as occupying in the rating areas during any rate period consisting or forming part of the year commencing on the appointed day, and shall notify the amounts so calculated to the rating authorities of the rating areas, and—

- (i) paragraph 14 of the said Schedule 7 shall apply as if the said notifications had been made under paragraph 13 thereof; and
- (ii) the particulars transmitted and notified under the said paragraphs 11 and 12 and any notifications under the said paragraph 13 shall cease to have effect.

7. Where the order comes into operation for the said purposes after 31st December, then as soon as may be after the coming into operation of the order the Commissioners of Inland Revenue shall transmit and notify the particulars which would have been required by paragraphs 11 and 12 of the said Schedule 7 to have been transmitted and notified before 15th November if the order had come into operation on 1st April, and as soon as may be thereafter the Commissioners shall calculate the rateable values of any hereditaments which the Central Electricity Generating Board or any Area Board are to be treated as occupying in the rating areas during any rate period consisting or forming part of the year commencing on the appointed day, and shall notify the amounts so calculated to the rating authorities of the rating areas, and—

- (i) paragraph 14 of the said Schedule 7 shall apply as if the said notifications had been made under paragraph 13 thereof; and
- (ii) the notifications under the said paragraph 13 shall cease to have effect.