

SCHEDULE 5

Regulation 55

RATING OF BRITISH GAS CORPORATION AND ELECTRICITY BOARDS

1. In this Schedule—

any reference to Schedule 6 of the General Rate Act 1967 is a reference to that Schedule as set out in Schedule 5 to the Gas Act 1972;

any reference to 1st April, 31st May, 1st November, 15th November, 16th November, 31st December or 1st January is a reference to such date last preceding the appointed day; and

the reference to the end of the month of October is a reference to the end of such month last preceding the appointed day.

RATING OF BRITISH GAS CORPORATION

2. Where the order comes into operation for the purposes mentioned in regulation 4(1) between 31st May and 1st November, then as soon as may be after the coming into operation of the order the British Gas Corporation shall, whether or not they have already transmitted the statements which would have been required by paragraph 7 of Schedule 6 to the General Rate Act 1967 to have been transmitted before the end of the month of October if the order had not been made, transmit to the rating authorities of the rating areas and to the valuation officer for such areas the statements which would have been required by such paragraph to have been so transmitted if the order had come into operation on 1st April, and—

- (i) paragraph 8 of the said Schedule 6 shall have effect as if the statements had been transmitted under the said paragraph 7 but with the substitution for the words following “rating authority” of “as soon as may be”; and
- (ii) any statements already transmitted as aforesaid shall cease to have effect.

3. Where the order comes into operation for the said purposes between 31st October and 1st January, then as soon as may be after the coming into operation of the order, and in any case before the expiration of 28 days, the British Gas Corporation shall transmit to the rating authorities of the rating areas and to the valuation officer for such areas the statements which would have been required by paragraph 7 of the said Schedule 6 to have been transmitted before 31st October if the order had come into operation on 1st April, and as soon as may be after receiving such statements the valuation officer shall calculate the rateable values of any hereditaments which the Corporation 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 aforesaid, and—

- (i) paragraph 10 of the said Schedule 6 shall apply as if the said notifications had been made under paragraph 8 thereof; and
- (ii) the statements transmitted in accordance with the said paragraph 7 and any notifications under the said paragraph 8 shall cease to have effect.

4. 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, and in any case before the expiration of 28 days, the British Gas Corporation shall transmit to the rating authorities of the rating areas and to the valuation officer for such areas the statements which would have been required by paragraph 7 of the said Schedule 6 to have been transmitted before 31st October if the order had come into operation on 1st April, and as soon as may be after receiving such statements the valuation officer shall calculate the rateable values of any hereditaments which the Corporation 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 aforesaid, and—

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- (i) paragraph 10 of the said Schedule 6 shall apply as if the said notifications had been made under paragraph 8 thereof; and
- (ii) the notifications under the said paragraph 8 shall cease to have effect.

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.