

## 1976 No. 490

## RATING AND VALUATION

**The Gas Hereditaments (Rateable Values) Order 1976**

<i>Made - - - -</i>	<i>11th March 1976</i>
<i>Laid before Parliament</i>	<i>11th March 1976</i>
<i>Coming into Operation</i>	<i>26th March 1976</i>

The Secretary of State for the Environment, in exercise of the powers conferred upon him, by section 19 of, and paragraph 3 of Schedule 3 to, the Local Government Act 1974<sup>(a)</sup> and section 114 of the General Rate Act 1967<sup>(b)</sup> as applied by section 22(3) of the Local Government Act 1974, and of all other powers enabling him in that behalf, after consultation with such associations of local authorities appearing to him to be concerned and with the local authorities and the person carrying on an undertaking with whom consultation appeared to him to be desirable, hereby makes the following order:—

*Title and commencement*

1. This order may be cited as the Gas Hereditaments (Rateable Values) Order 1976 and shall come into operation on the day following the day on which it is approved by a resolution of each House of Parliament.

*Interpretation*

2.—(1) In this order, except where the context otherwise requires—

“the Corporation” means the British Gas Corporation;

“compressor station” means an installation in the national high pressure transmission system for increasing the pressure of gas during transmission;

“gas hereditament” means the hereditament which the Corporation are treated as occupying in a rating area by virtue of section 33(3) of the principal Act;

“high pressure” means pressure in excess of 100 pounds per square inch;

“penultimate year” has the same meaning as in section 33(7) of the principal Act;

“principal Act” means the General Rate Act 1967;

“relevant rating area” means a rating area in respect of which the rateable value of the gas hereditament is determined under this Order;

“relevant year” means the year in respect of which the rateable value of the gas hereditament for a relevant rating area is to be determined;

(a) 1974 c. 7.

(b) 1967 c. 9.

“trunk main” means a pipeline forming the national high pressure transmission system constructed to transmit gas in bulk from the reception terminals to the regions of the Corporation;

“year” means a period of twelve months beginning with 1st April.

(2) The Interpretation Act 1889(a) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

*Determination of rateable value*

3. For the year commencing 1st April 1976 and for subsequent years the rateable value of a gas hereditament shall be determined in accordance with the method specified in the following provisions of this order.

4. The total rateable value of all gas hereditaments shall,—

(i) for the year 1976-77 be calculated in accordance with the following formula, namely:

$\frac{y}{0.160676}$  where y is the basic total of rateable values specified in paragraph 2(1) of Schedule 6 to the principal Act; and

(ii) for the year 1977-78 and for subsequent years be the total rateable value of all gas hereditaments for the year preceding the relevant year adjusted in accordance with the following formula namely:

$$£X \times \left( 1 + \frac{a - b}{4b} \right)$$

X being the total rateable value of all gas hereditaments for the year preceding the relevant year calculated in accordance with this order;

a being the estimated number of therms supplied in the penultimate year per mile of trunk main on 31st March in that year, and

b being the estimated number of therms supplied in the year before the penultimate year per mile of trunk main on 31st March in that year.

*Apportionment of rateable value*

5.—(1) The total rateable value of all gas hereditaments for any year shall be apportioned to the gas hereditament in each relevant rating area in accordance with the following formula, namely:—

$$\left( \frac{78}{100} \times R \right) \times \frac{g}{G} + \left( \frac{87}{100} \times \frac{22}{100} \times R \right) \times \frac{m}{M} + \left( \frac{13}{200} \times \frac{22}{100} \times R \right) \times \frac{h}{H}$$

R being the total rateable value of all gas hereditaments determined in accordance with article 4 above;

g being the estimated number of therms consumed in the relevant rating area in the penultimate year;

G being the estimated number of therms consumed in all relevant rating areas in the penultimate year;

m being the estimated length of trunk main in the relevant rating area on

31st March in the penultimate year;

- M being the estimated length of trunk main in all relevant rating areas on 31st March in the penultimate year;
- h being, in relation only to the rating areas specified in paragraph (2) of this article, the horsepower installed at the compressor station in the rating area in respect of which the apportionment is made, on 31st March in the penultimate year; and
- H being the aggregate horsepower installed at all the compressor stations in those rating areas, on 31st March in the penultimate year.

(2) The rating areas referred to in the definition of h and H in paragraph (1) of this article are the districts of Amber Valley, Lichfield, Peterborough, West Norfolk, Rugby, Sedgfield, South Cambridgeshire, Chelmsford and Glanford.

*Amendment of the principal Act*

6.—(1) In section 33 of the principal Act—

- (a) in sub-section (3) for the words “Part I of Schedule 6 to this Act”, there shall be substituted the words “an order under section 19 of, and paragraph 3 of Schedule 3 to, the Local Government Act 1974”;
- (b) in sub-section (7), for the words “Part I of Schedule 6 to this Act”, there shall be substituted the words “an order under section 19 of, and paragraph 3 of Schedule 3 to, the Local Government Act 1974, and for the words “that Schedule”, there shall be substituted the words “any such order”.

(2) In Schedule 6 to the principal Act, in paragraph 7, for the words “Part I of this Schedule”, there shall be substituted the words “an order under section 19 of, and paragraph 3 of Schedule 3 to, the Local Government Act 1974” and for the words “all the matters estimated, calculated and certified for” there shall be substituted the words “all the matters referred to in such an order and relevant to”.

*Transitional modifications of the principal Act*

7. For the year 1976-77 only, the principal Act shall have effect as if—

- (a) in paragraph 7 of Schedule 6, for the words “the end of the month of October preceding the beginning of that period” there were substituted the words “1st July 1976”, and
- (b) in paragraph 8 of Schedule 6, for the words “the end of the month of December preceding the beginning of that rate period” there were substituted the words “1st September 1976”.

*Repeals in the principal Act*

8. In the principal Act—

- (a) in sub-section (5) of section 33, after the words “determined as afore-said” the word “and” and paragraph (b), and
- (b) in Schedule 6, paragraphs 1 to 6 and paragraph 11, and in paragraph 13 the words “paragraph 5(4) of this Schedule” are hereby repealed.

11th March 1976.

*Anthony Crosland,*  
Secretary of State for the Environment.

## EXPLANATORY NOTE

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

This Order specifies a method for determining the rateable value of the hereditaments which the British Gas Corporation are treated as occupying by virtue of section 33(3) of the General Rate Act 1967, as substituted by the Gas Act 1972 (c. 60). It provides for the calculation of the total rateable value of all those hereditaments for the year 1976-77 and subsequent years, and for the apportionment of the total rateable value to each rating area in which the Corporation are treated by section 33(3) as occupying a hereditament. The Order repeals and amends provisions in section 33 of and Schedule 6 to the General Rate Act 1967, and there are transitional modifications of the principal Act for the year commencing 1st April 1976 only.

The Order applies to England and Wales.

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