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SCHEDULES

SCHEDULE 5

Section 34.

RATING OF CORPORATION IN ENGLAND AND WALES

PART I

AMENDMENT OF GENERAL RATE ACT 1967

1 The section to be substituted for section 33 of the General Rate Act 1967 is as follows:—

“33 British Gas Corporation.

- (1) Subject to subsection (2) and without prejudice to subsections (3) and (5) of this section, no premises occupied by the British Gas Corporation (hereafter referred to as "the Corporation") shall be liable to be rated or to be included in any valuation list or in any rate.
- (2) The foregoing subsection shall not apply—
 - (a) to premises used as a dwelling ; or
 - (b) to premises occupied by the Corporation wholly or mainly for the purposes of an undertaking for the supply of water; or
 - (c) to premises occupied and used by the Corporation wholly or mainly for the manufacture of plant or gas fittings ; or
 - (d) to a shop, room or other place occupied and used by the Corporation wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded); or
 - (e) subject and without prejudice to the provisions of paragraph 12 of Schedule 6 to this Act, to office premises occupied by the Corporation and not situated on operational land of theirs.
- (3) For the purposes of the making and levying of a rate for any rating area for any rate period, if in the penultimate year the Corporation—
 - (a) supplied gas to consumers in that area ; or
 - (b) manufactured gas in that area; or
 - (c) produced gas in that area by the application to gas purchased by them of any process not consisting only of purification, or of blending with other gases, or of both purification and such blending,the Corporation shall be treated as occupying in that area during that rate period a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 6 to this Act.
- (4) The hereditament which the Corporation are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be

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situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.

(5) If the Secretary of State is of opinion that payments by way of rates should be made by the Corporation by virtue of this subsection by reference to any premises occupied and used by them for the reception or liquefaction of gas or the evaporation of gas in a liquid state, being in any case gas purchased by the Corporation, he may, subject to paragraph 13 of Schedule 6 to this Act, make an order designating the premises for the purposes of this subsection and providing for the determination, by such method as may be specified by the order, of a value for the premises for those purposes ; and where such an order is in force, the Secretary of State may direct—

- (a) that the Corporation shall, during such period as is specified in the direction, be treated for rating purposes as occupying within the rating area in which the premises designated by the order are situated (and whether or not the Corporation occupy or are treated as occupying any other hereditament in that area) a hereditament of a rateable value equal to the value determined as aforesaid; and
- (b) that paragraph 5 of Schedule 6 to this Act shall have effect during the said period as if the Corporation's adjusted basic total of rateable values mentioned in that paragraph were reduced by an amount equal to that value ;

and any direction under this subsection may be varied or revoked by a subsequent direction thereunder.

(6) Subject to paragraph 13 of Schedule 6 to this Act, the Secretary of State may by order provide that, in such of the provisions of this section, the said Schedule 6, or any other enactment relating to rating as may be specified in the order, any reference to the manufacture of gas shall include a reference to such dealings with gas as may be specified by the order.

(7) There shall have effect for the purposes of this section and Part I of Schedule 6 to this Act the supplementary provisions contained in Part II of that Schedule; and for the purposes of this section and that Schedule—

(a) the expression " gas " includes gas in a liquid state, and, without prejudice to the provisions of any order under subsection (6) of this section, the following operations—

- (i) the liquefaction of gas, and
- (ii) the evaporation of gas in a liquid state,

shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas ;

- (b) the expression " penultimate year ", in relation to a rate period or to a year, means the last but one year before that rate period or year ;
- (c) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.”

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“SCHEDULE 6

THE BRITISH GAS CORPORATION

PART I

Calculation of rateable value of notional hereditament

- 1 The provisions of this Part of this Schedule shall have effect for the purpose of calculating for any rate period the rateable value of the hereditament which, by virtue of section 33(3) of this Act, the British Gas Corporation (hereafter referred to as "the Corporation ") are to be treated as occupying in any rating area.
- 2 (1) Subject to sub-paragraph (2) of this paragraph and to paragraph 4(3) of Schedule 5 to the Gas Act 1972, the Corporation shall be taken for the purposes of this Part of this Schedule to have a basic total of rateable values equal to £9,640,560.
- (2) If it appears to the Secretary of State that by reason of any substantial change of circumstances it is expedient so to do, he may, by order made after consultation with the Corporation and with such associations of local authorities as appear to him to be concerned, and with any local authority with whom consultation appears to him to be desirable, vary the Corporation's basic total of rateable values for the purposes of this Part of this Schedule; but an order under this sub-paragraph shall not have effect until approved by a resolution of each House of Parliament.
- 3 For the purposes of this Part of this Schedule, the standard number of therms of the Corporation shall be 2, 154, 934, 611.
- 4 For each year the Corporation shall—
- (a) estimate the number representing the total number of therms which, in the penultimate year, they supplied to consumers in England and Wales less one-half the number of therms in any gas which they purchased in that year in order to supply consumers in England or Wales ; and
 - (b) calculate and certify the amount by which that estimated number exceeds or falls short of their standard number of therms;
- and the Corporation's basic total of rateable values shall be adjusted for that year by multiplying it by the fraction of which the numerator is their standard number of therms increased by one-fifth of the said excess or, as the case may be, decreased by one-fifth of the said deficiency, and the denominator is their standard number of therms.
- 5 (1) Subject to sub-paragraph (4) of this paragraph and to section 33(5) of this Act, the Corporation's basic total of rateable values, as adjusted for any year under paragraph 4 of this Schedule, shall be apportioned in accordance with sub-paragraph (2) of this paragraph for that year among all the rating areas in which, in the penultimate year, the Corporation supplied any therms to consumers, manufactured any therms, or produced any therms by such an application of such a process as is mentioned in section 33(3)(c) of this Act.

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- (2) The proportion of the Corporation's adjusted total to be allocated under sub-paragraph (1) of this paragraph to any one rating area shall be ascertained by multiplying that adjusted total by the fraction of which—
- (a) the numerator is the number of therms, as estimated and certified by the Corporation, which the Corporation supplied in the penultimate year to consumers in that area, plus nine-tenths of the number of therms (if any), as so estimated and certified, which in that year the Corporation manufactured in that area or produced in that area by such an application of such a process as is mentioned in section 33(3)(c) of this Act; and
 - (b) the denominator is the total number of therms, as so estimated and certified, which the Corporation supplied in the penultimate year to consumers in England and Wales, plus nine-tenths of the total number of therms, as so estimated and certified, which in that year the Corporation manufactured in England or Wales or produced in England or Wales by such an application of such a process.
- (3) For the purposes of sub-paragraph (2) of this paragraph, the number of therms produced by such an application of such a process as aforesaid shall be taken to be half the actual number thereof.
- (4) Subject to paragraph 13 of this Schedule, the Secretary of State may by order provide that the adjusted total aforesaid shall, instead of being apportioned and allocated as provided by the foregoing provisions of this paragraph, be apportioned and allocated as provided by the order.
- 6 The amount which, in accordance with paragraph 5 of this Schedule, is allocated for any year to a rating area shall be the rateable value of the hereditament which, by virtue of section 33(3) of this Act, the Corporation are to be treated as occupying in that area for any rate period insisting of or forming part of that year.

PART II

Supplementary provisions

- 7 As respects each rating area in which the Corporation will fall to be treated as occupying during any rate period a hereditament of a rateable value calculated in accordance with Part I of this Schedule, it shall be the duty of the Corporation, before the end of the month of October preceding the beginning of that period, to transmit to the rating authority and to the valuation officer a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing the rateable value of that hereditament.
- 8 On receipt of a statement under paragraph 7 of this Schedule, the valuation officer shall calculate the rateable value of the hereditament which the Corporation are to be treated as occupying during the rate period in question, and shall notify the amount of that rateable value to the rating authority before the end of the month of December preceding the beginning of that rate period.

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9 The duty imposed on the Corporation by paragraph 7 of this Schedule 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 paragraph 8 of this Schedule shall be enforceable by mandamus at the instance of the rating authority.

10 Where the valuation officer notifies the amount of a rateable value to the rating authority in accordance with paragraph 8 of this Schedule—

- (a) the rating authority, in making and levying any rate for a rate period to which the notification relates, shall include the Corporation as the occupier of a hereditament of that rateable value ; and
- (b) the valuation officer, at or as soon as may be after the beginning of the year consisting of or comprising any such rate period, shall cause such alterations (if any) to be made in the valuation list as may be requisite for showing the Corporation in the list as the occupier of a hereditament of that rateable value, and if any such alteration is made after the beginning of the year, it shall be treated as having been made at the 'beginning of the year:

Provided that, if the year referred to in sub-paragraph (b) of this paragraph is a year beginning with the date on which a new valuation list comes into force, that sub-paragraph shall not apply, but the valuation officer shall include the Corporation in the list as the occupier of a hereditament of the said rateable value.

- 11 (1) The provisions of this paragraph shall have effect where gas is manufactured by the Corporation in a gasworks which is situated partly in one rating area and partly in one or more other rating areas.
- (2) For the purposes of section 33 of this Act, the Corporation shall be treated as manufacturing gas in each of the rating areas in which a part of the gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.
- (3) For the purposes of paragraph 5 of this Schedule the gas manufactured in the gasworks in any year shall be treated as apportioned between all the rating areas in which parts of the gasworks are situated, in such proportions as may be agreed between the rating authorities of those areas and the Corporation:

Provided that if any apportionment required by this sub-paragraph for the purpose of apportioning the Corporation's adjusted total of rateable values for any year has not been agreed between the rating authorities and the Corporation before the end of the month of September preceding the beginning of that year, the apportionment required by this sub-paragraph shall be made by the Secretary of State and notified by him to the rating authorities and to the Corporation as soon as may be after the end of that month.

- (4) In this paragraph—
- (a) the expression " gasworks " means any group of premises within one curtilage which is occupied by the Corporation for the purposes of the manufacture of gas, and a group of premises

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- shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public highway ;
- (b) any reference to the manufacture of gas shall be construed as including a reference to the production of gas by such an application of such process as is mentioned in section 33(3)(c) of this Act.
- 12 For the purposes of section 33(2)(e) of this Act, paragraph 8 of Schedule 5 to this Act shall have effect as if for any reference therein to section 32(2)(b) of this Act there were substituted a reference to the said section 33(2)(e), and as if it provided for the determination of any such question as is mentioned in sub-paragraph (3) or (4) thereof by the Secretary of State for Trade and Industry.
- 13 Before making any order under section 33(5) or (6) of this Act, or under paragraph 5(4) of this Schedule, the Secretary of State shall consult with the Corporation, with such associations of local authorities as appear to him to be concerned, and with any local authority with whom consultation appears to him to be desirable; and any such order—
- (a) may contain such incidental, supplemental and consequential provisions, including any provisions altering any enactment or instrument, as the Secretary of State considers expedient for the purposes of the order ; and
- (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.”

PART II

TRANSITIONAL PROVISIONS

- 3 (1) The Corporation shall not by virtue of section 33(3) of the General Rate Act 1967 as set out in paragraph 1 of this Schedule be treated as occupying a hereditament in any rating area for any rate period beginning before 1st April 1974 ; but if during any rate period beginning on or after the appointed day and ending before the said 1st April an Area Board would if this Act had not been passed have been treated as occupying a hereditament in any area by virtue of section 33(3) of the said Act of 1967 as in force immediately before the appointed day, the Corporation shall be treated for the purpose of the making and levying of a rate for that area for that period as occupying the like hereditament during that period.
- (2) If the appointed day falls before 1st April 1973, the Secretary of State may nevertheless make at any time before the said 1st April an order under paragraph 2(2) of Schedule 6 to the said Act of 1967 as in force immediately before the appointed day which shall have effect for the purpose of calculating in accordance with Part I of that Schedule as so in force the rateable values of the hereditaments which the Corporation are to be treated as occupying by virtue of sub-paragraph (1) above.
- (3) For the purposes of sub-paragraph (1) above, paragraphs 7 to 10 of the said Schedule 6 shall have effect until the appointed day as if this Act had not been passed, and, as then in force, shall thereafter continue to have effect with the necessary modifications.
- 4 (1) Subject to sub-paragraph (2) below, in relation to any rate period or year beginning on or after 1st April 1974, section 33(3) of and Schedule 6 to the General Rate

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Act 1967 as set out in Part I of this Schedule shall have effect as if references to gas supplied, manufactured, produced or purchased by the Corporation included references to gas supplied, manufactured, produced or, as the case may be, purchased by the Corporation as the Gas Council and by Area Boards.

- (2) Sub-paragraph (1) above shall not apply to paragraph 4(a) of the said Schedule 6, but, in relation to any such rate period or year as is mentioned in the said sub-paragraph (1), the reference in the said paragraph 4(a) to gas purchased by the Corporation in order to supply consumers in England or Wales shall include a reference to gas purchased by the Corporation as the Gas Council in order to supply Area Boards or consumers in England or Wales, and to gas purchased by Area Boards otherwise than from the Corporation as such.
 - (3) If, by virtue of any order under paragraph 2(2) of the said Schedule 6 as in force immediately before the appointed day (including an order made by virtue of paragraph 3(2) above), the basic totals of rateable values of the Area Boards in England and Wales as on 1st April 1973 amount in the aggregate to a sum other than £9,640,560, that sum shall be substituted for the reference to £9,640,560 in paragraph 2(1) of that Schedule as set out in paragraph 2 above.
- 5
- (1) Where any premises designated by an order in force immediately before the appointed day under subsection (5) of section 33 of the General Rate Act 1967 are thereafter occupied and used by the Corporation as mentioned in that subsection in relation to gas purchased either by the Corporation (whether as such or as the Gas Council) or by an Area Board, the order and any related direction so in force shall, with the necessary modifications, have effect as from that day as if authorised by, and made or given under, the new section 33(5) set out in paragraph 1 of this Schedule; but the Secretary of State shall vary the direction as from that day so that it provides as mentioned in the said section 33(5) as so set out, subject to the qualification that, so far as it requires a reduction in the basic total of rateable values of any Area Board, that requirement shall continue to have effect for the purpose of calculating the rateable values of the hereditaments which the Corporation are to be treated as occupying by virtue of paragraph 3(1) of this Schedule.
 - (2) Any direction given by virtue of an order made under the said section 33(5) on or after the appointed day may make such provision as is mentioned in the said section 33(5) as in force immediately before that day for the purpose specified in sub-paragraph (1) above.