



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60 4 and 5 Eliz 2

PART III

VALUATION AND RATING OF GAS BOARDS

[^{F1}24 Valuation and rating of Gas Boards.

- (1) For the purposes of the levying of rates in respect of [^{F2}any year subsequent to the year following the appointed day], any Gas Board which supplied any gas to consumers in a separately rated area during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, or who manufactured any gas in a separately rated area during the twelve months ending with the said thirty-first day of March, shall be treated as occupying in that area during . . . ^{F3} such subsequent year lands and heritages of a rateable value calculated in accordance with the provisions of Part I of the Fourth Schedule to this Act.
- (2) The liability of a Gas Board to be rated in respect of any year in respect of such lands and heritages as are mentioned in the foregoing subsection shall be in substitution for any liability of the Gas Board to be rated in respect of any lands and heritages actually occupied by them during that year, other than any excepted premises so occupied; and accordingly no lands and heritages occupied by a Gas Board, other than excepted premises, shall be liable to be rated in respect of the year [^{F4}subsequent to the year following the appointed day] or any subsequent year, . . . ^{F5}
- (3) The provisions of Part II of the Fourth Schedule to this Act shall have effect for the purposes of the foregoing provisions of this section.
- (4) In this . . . ^{F6} section—
 - [^{F7}“appointed day” means the day appointed by the Secretary of State under section 1(1) of the ^{M1}Gas Act 1972]
 - “excepted premises” means dwelling-houses, or lands and heritages held by a Gas Board under a lease for a period not exceeding twenty-one years or let by a Gas Board, or lands and heritages which are not used or adapted for use for the purposes of the functions of a Gas Board [^{F8}or lands and heritages

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Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, Part III. (See end of Document for details)

occupied and used by the British Gas Corporation wholly or mainly for the manufacture of plant or gas fittings]; and

“separately rated area” means [^{F9}an islands area or district].]

Textual Amendments

- F1** S. 24 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, **Sch.**
- F2** Words substituted by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (b)**
- F3** Words repealed by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (b)**, Sch. 8
- F4** Words substituted by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (c)**
- F5** Words repealed by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (c)**, Sch. 8
- F6** Words repealed by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (d)**, Sch. 8
- F7** Definition added by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (d)**
- F8** Words inserted by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (d)**
- F9** Words substituted by Local Government (Scotland) Act 1973 (c. 65), s. 122, **Sch. 9 para. 49**

Modifications etc. (not altering text)

- C1** S. 24 applied by Gas Act 1972 (c. 60), s. 34 (3) (b), and Local Government (Scotland) Act 1975 (c. 30), s. 6 (1), Sch. 1 para. 3; amended by Gas Act 1972 (c. 60), **Sch. 6 para. 6 (1) (a)**
- C2** S. 24 (1) amended by Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9), s. 3 and Gas Act 1965 (c. 36), s. 3 (2) (12) (b)
- C3** S. 24 (2) excluded by Local Government (Scotland) Act 1966 (c. 51), ss. 18 (1), 19 (1)

Marginal Citations

- M1** 1972 c. 60.

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Textual Amendments

- F10** S. 25 repealed by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), s. 27, **Sch. 3 Pt. I**

Status:

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Changes to legislation:

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