

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

SCHEDULES

[^{F1}FOURTH SCHEDULE **S**

NEW PROVISIONS FOR RATING GAS BOARDS

Textual Amendments

- F1** Sch. 4 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, Sch.

Modifications etc. (not altering text)

- C1** Sch. 4 applied by Gas Act 1972 (c. 60), s. 34 (3) (b); amended by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (a)

PART II **S**

Supplementary Provisions

- 9 It shall be the duty of each Gas Board, before the first day of August in any year, to transmit to the Assessor [^{F2}of Public Undertakings (Scotland) (hereinafter referred to as “the Assessor”)] a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing any adjustment in the basic rateable valuation of that Board which falls to be made in that year under paragraph 4 of this Schedule and of apportioning the Board’s rateable valuation for that year among separately rated areas.

Textual Amendments

- F2** Words added by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), s. 12 (3) (c)

- 10 On receipt of a statement under the last foregoing paragraph, the Assessor shall (if necessary) adjust the Gas Board’s basic rateable valuation, calculate the rateable value of the lands and heritages which that Board are to be treated as occupying during the year in question in each separately rated area, and shall [^{F3}enter such rateable values in the valuation roll to be made up by him and notify the amount thereof to the [^{F4}local authority] concerned and to the Board before the eighth day of September in that year.][^{F3}direct the local assessor under section 5 of the ^{M1}Local Government (Scotland) Act 1975 to enter the lands and heritages at such rateable values in the valuation roll and shall notify the amount of the rateable values to the rating authority concerned and to the Board before such date as may be prescribed.]

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Textual Amendments

- F3** Words “direct” to “prescribed” substituted for words “enter” to “year” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39 \(2\)](#), Sch. 6 Pt. II para. 22
- F4** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 51](#)

Marginal Citations

- M1** [1975 c. 30.](#)

- 11 (1) The provisions of this paragraph shall have effect in the case of a Gas Board where gas is manufactured by the Board in a gasworks which is situated partly in one separately rated area and partly in one or more other separately rated areas.
- (2) For the purposes of subsection (1) of section twenty-four of this Act, the Gas Board shall be treated as manufacturing gas in each of the 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 separately rated 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 Gas Board:
Provided that if any apportionment required by this sub-paragraph for the purpose of apportioning the Board’s rateable valuation for any year has not been agreed between the [^{F5}local authorities] and the Board before the first day of April falling within the immediately preceding year, the apportionment required by this sub-paragraph shall be made by the Secretary of State and notified by him to the [^{F5}local authorities] and to the Board as soon as may be after the said first day of April.
- (4) In this paragraph “gasworks” means any group of premises within one curtilage which is occupied by the Gas Board for the purposes of the manufacture of gas:
Provided that a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public right of way.

Textual Amendments

- F5** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 51](#)

12^{F6}]

Textual Amendments

- F6** [Sch. 4 para 12](#) repealed by [Gas Act 1972 \(c. 60\), Sch. 8](#)

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