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## SCHEDULES

### SCHEDULE 1

Section 17.

#### RATING OF UNOCCUPIED PROPERTY.

##### *Liability to be rated in respect of certain unoccupied property*

- 1 (1) Where, in the case of any rating area in which, by virtue of a resolution under section 17 of this Act, this Schedule is in operation, any relevant hereditament in that area is unoccupied for a continuous period exceeding three months, the owner shall, subject to the provisions of this Schedule, be rated in respect of that hereditament for any relevant period of vacancy ; and the provisions of this Act shall apply accordingly as if the hereditament were occupied during that relevant period of vacancy by the owner.
- (2) Subject to the provisions of this Schedule, the amount of any rates payable by an owner in respect of a hereditament by virtue of this paragraph shall be one-half of the amount which would be payable if he were in occupation of the hereditament; and no reduction shall be made under section 48 of this Act in respect of any rates so payable.
- (3) Where a relevant hereditament which is unoccupied becomes occupied on any day and becomes unoccupied again on the expiration of a period of less than six weeks beginning with that day, then, for the purpose of ascertaining any period of three months during which the hereditament has been continuously unoccupied and any relevant period of vacancy in respect of the hereditament, it shall be deemed to have remained unoccupied on that day and during that period.
- (4) In relation to a relevant hereditament which is a newly-erected dwelling-house within the meaning of this Schedule, the foregoing provisions of this paragraph and the definition of " relevant period of vacancy " in paragraph 15 of this Schedule shall have effect as if for any reference to three months there were substituted a reference to six months.
- 2 No rates shall be payable under paragraph 1 of this Schedule in respect of a hereditament for, or for any part of the three months beginning with the day following the end of, any period during which—
- (a) the owner is prohibited by law from occupying the hereditament or allowing it to be occupied ;
  - (b) the hereditament is kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the hereditament or to acquiring it;
  - (c) the hereditament is the subject of a building preservation order under section 30 of the Town and Country Planning Act 1962, or is included in a list compiled or approved under section 32 of that Act, or is notified to the rating authority by the Minister as a building of architectural or historic interest;

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- (d) the hereditament is the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or is included in a list published by the Minister of Public Building and Works under those Acts ;
- (e) an agreement is in force with respect to the hereditament under section 56(1)(a) of this Act; or
- (f) the hereditament is held for the purpose of being available for occupation by a minister of religion as a residence from which to perform the duties of his office.

3       The Minister may by regulations provide that rates shall not be payable under paragraph 1 of this Schedule in respect of hereditaments of such descriptions as may be prescribed by the regulations or in such circumstances as may be so prescribed and the regulations may make different provision for hereditaments of different descriptions and for different circumstances.

4       Section 40 of this Act shall apply in relation to any relevant hereditament to which that section applied when it was last occupied as if it were used for the purpose for which it was then used.

#### *Determination of rateable values*

5       (1) Subject to the provisions of this Schedule, the rateable value of a hereditament for the purposes of paragraph 1 thereof shall be the rateable value ascribed to it in the valuation list in force for the area in which the hereditament is situated or, if the hereditament is not included in that list, the first rateable value subsequently ascribed to the hereditament in a valuation list in force for that area.

(2) If the relevant period of vacancy in respect of a hereditament begins before and ends at or after the time when a new valuation list comes into force for the area of the rating authority and the hereditament is not included in the previous valuation list, then—

- (a) the valuation officer shall, at the request of the rating authority or the owner of the hereditament, certify to that authority the rateable value which in his opinion would (in accordance with section 20 of this Act) have been ascribed to the hereditament if it had been included in the previous list by alteration of that list;
- (b) the provisions of Part V of this Act shall apply in relation to any such certificate as if it were a proposal by the valuation officer for the alteration of a valuation list; and
- (c) for the purposes of the liability of the owner to be rated in respect of so much of the relevant period of vacancy as fell before the coming into force of the new valuation list, the rateable value of the hereditament shall be taken to be the value as settled in pursuance of the certificate and any proceedings consequent thereon.

(3) Where two or more persons are or have been severally entitled to possession of different parts of any property which is included in a valuation list as a hereditament or to which a certificate under sub-paragraph (2) of this paragraph relates and any of those parts—

- (a) consists of property suitable for inclusion in a valuation list as a separate hereditament; and
- (b) would be a relevant hereditament if it were included in a valuation list as a separate hereditament,

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the part may be treated as a relevant hereditament for the purposes of this Schedule and the valuation officer may give such directions as he thinks fit for apportioning between those parts the rateable value ascribed to the property by the list or certificate aforesaid.

- 6 (1) A rating authority may request the valuation officer to make a proposal for including in the valuation list in force for their area any unoccupied building in their area (together with any garden, yard, court or other land intended for use for the purposes of the building) which in their opinion is, or when completed will be, a newly erected dwelling-house ; and if the valuation officer thinks fit to comply with the request he may make a proposal for including the building (together with any such garden, yard, court or other land as aforesaid) as a dwelling-house in that list and for ascribing to it in the list such values as he considers are appropriate or will be appropriate when the building is completed.
- (2) Where such a request is made by a rating authority and the valuation officer serves notice in writing by post or otherwise on the authority stating that he does not propose to comply with the request, the rating authority may, if they think fit, within the period of twenty-eight days beginning with the date of service of the notice, make a proposal for including the building and any other land to which the request relates as a dwelling-house in the list aforesaid and for ascribing to it in the list such values as the authority consider are appropriate or will be appropriate when the building is completed.
- (3) Where a new valuation list is prepared for any area, the valuation officer shall include in the list as transmitted to the rating authority—
- (a) any dwelling-house included in the current list for that area in pursuance of a proposal under sub-paragraph (1) or (2) of this paragraph ; and
  - (b) any building (with or without other land) in respect of which a proposal for its inclusion in the current list as a dwelling-house has been made by him under the said sub-paragraph (1) and has not been settled,
- and if any such proposal is made by him after the new list has been so transmitted, shall cause that list to be altered so as to include the building (with or without other land) as a dwelling-house in the new list.
- (4) Where a newly erected dwelling-house is first occupied after its completion and a rateable value has, in pursuance of the foregoing provisions of this paragraph, previously been ascribed to it in the valuation list currently in force for the area in which it is situated, any different rateable value subsequently ascribed to it in that list and which, apart from this sub-paragraph, would have effect from the date when the dwelling-house is first occupied as aforesaid shall be deemed to have effect from the date on which the current list came into force or the date from which the previous rateable value had effect, whichever is the later.

*Completion of newly erected or altered buildings*

- 7 For the purposes of paragraph 1 of this Schedule, a newly erected building which is not occupied on the date determined under the subsequent provisions of this Schedule as the date on which the erection of the building is completed shall be deemed to become unoccupied on that date.
- 8 (1) Where a rating authority are of opinion—
- (a) that the erection of a building within their area has been completed ; or

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- (b) that the work remaining to be done on a building within their area is such that the erection of the building can reasonably be expected to be completed within three months,
- and that the building is, or when completed will be, comprised in a relevant hereditament, the authority may serve on the owner of the building a notice (hereafter in this paragraph referred to as " a completion notice ") stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice.
- (2) If a person on whom a completion notice is served agrees in writing with the authority by whom the notice was served that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a day specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.
- (3) Where a rating authority has served a completion notice on any person, the authority may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—
- (a) at any time before an appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the completion notice; and
  - (b) with the agreement of the person aforesaid, at any time thereafter and before the appeal is determined.
- (4) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the county court against the notice on the ground that the erection of the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the date specified by the notice.
- (5) If a completion notice served in respect of a building is not withdrawn and no appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice; and if the notice is not withdrawn and such an appeal is brought and is not abandoned or dismissed, the erection of the building shall be treated for those purposes as completed on such date as the court shall determine.
- (6) A notice under this paragraph may, without prejudice to any other mode of service, be served on any person—
- (a) by sending it in a prepaid registered letter, or by the recorded delivery service, addressed to that person at his usual or last known place of abode, or, in a case where an address for service has been given by that person, at that address ; or
  - (b) in the case of an incorporated company or body, by delivering it to the secretary or clerk of the company or body at their registered or principal office, or sending it in a prepaid registered letter, or by the recorded delivery service, addressed to the secretary or clerk of the company or body at that office ; or
  - (c) where the name or address of that person cannot be ascertained after reasonable inquiry, by addressing it to him by the description of " owner " of the building (describing it) to which the notice relates and by affixing it to some conspicuous part of the building.

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- 9 In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of paragraph 8 of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.
- 10 Where by reason of the structural alteration of any building a relevant hereditament becomes or becomes part of a different hereditament or different hereditaments, the relevant hereditament shall be deemed for the purposes of this Schedule to have ceased to exist on the date (as determined in pursuance of the foregoing provisions of this Schedule) of the completion of the structural alteration and, in particular, to have been omitted on that date from any valuation list in which it is then included; but nothing in this paragraph shall be construed as affecting any liability for rates under paragraph 1 of this Schedule in respect of the hereditament for any period before that date.

*Supplemental*

- 11 (1) Where a person for the time being liable to be rated under paragraph 1 of this Schedule
- (a) in respect of a relevant hereditament which is not included in a valuation list; or
  - (b) in respect of a dwelling-house included in such a list in pursuance of paragraph 6 of this Schedule but not occupied since it was so included,
- serves on the valuation officer a notice referring to the hereditament or dwelling-house and stating his name and address and that he is so liable, then, in relation to any proposal for including the hereditament in a valuation list or, as the case may be, any proposal served in respect of the dwelling-house before the end of the rate period during which it is first occupied after it was so included in the list, the person aforesaid shall be treated for the purposes of the provisions of Part V of this Act relating to proposals, objections and appeals as standing in the same position as the occupier of the hereditament or dwelling-house.
- (2) A notice served under sub-paragraph (1) of this paragraph in respect of a hereditament such as is mentioned in paragraph (a) of that sub-paragraph which subsequently becomes a dwelling-house such as is mentioned in paragraph (b) thereof shall be treated as served in respect of the dwelling-house as well as in respect of the hereditament.
- (3) Where, in pursuance of such a proposal in respect of a dwelling-house as is mentioned in sub-paragraph (1) of this paragraph, an alteration is made in a valuation list which affects the amount of any rate levied under paragraph 1 of this Schedule in respect of the dwelling-house, the difference—
- (a) if too much has been paid, shall be repaid or allowed ; or
  - (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.
- (4) References in sub-paragraph (1) of this paragraph to a person liable as there mentioned include references to a person who would be so liable if a relevant period of vacancy had begun in relation to the hereditament or dwelling-house in question.

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- 12 No rate shall be payable under paragraph 1 of this Schedule in respect of a hereditament for any period during which it is deemed by virtue of subparagraph (3) of that paragraph to have been unoccupied ; and any rate paid under that paragraph in respect of such a period shall be recoverable by the person by whom it was paid.
- 13 Any amount due in respect of rates payable by virtue of paragraph 1 of this Schedule shall, without prejudice to the operation of any other enactment under which it is recoverable, be recoverable as a simple contract debt in any court of competent jurisdiction.
- 14 In calculating any period for the purposes of this Schedule, any period when this Schedule is not in force in the rating area in question shall be disregarded ; but the fact that this Schedule has ceased to be in force in any area shall not affect its operation as respects any period when it was in force in the area.
- 15 In this Schedule, the following expressions have the following meanings respectively, that is to say—
- " building " includes part of a building;
  - " local authority " means the council of a county, county borough or county district, the Greater London Council, the council of a London borough, the Common Council of the City of London or the Council of the Isles of Scilly ;
  - " owner ", in relation to a relevant hereditament or to a building, means the person entitled to possession of the hereditament or building;
  - " relevant hereditament " means any hereditament consisting of, or of part of, a house, shop, office, factory, mill or other building whatsoever, together with any garden, yard, court or other land ordinarily used or intended for use for the purposes of the building or part;
  - " relevant period of vacancy ", in relation to any relevant hereditament, means, subject to paragraph 1(4) of this Schedule, any period beginning with the day following the end of a period of three months during which the hereditament has been continuously unoccupied and ending with the day preceding that on which the hereditament becomes or next becomes occupied or ceases to exist;
- and references to a newly erected building or dwelling-house include references to a building or dwelling-house produced by the structural alteration of a building included in a relevant hereditament which by virtue of paragraph 10 of this Schedule has ceased or will cease to exist on the completion of the structural alteration and, in relation to a building or dwelling-house so produced, references to erection of a building shall be construed as references to the structural alteration producing it.

## SCHEDULE 2

Section 20.

### TRANSITIONAL PROVISIONS AS TO VALUATION ACCORDING TO TONE OF LIST.

- 1 Where a proposal for the alteration of a valuation list in respect of any hereditament was served on or made by the valuation officer on or after 3rd December 1965 and settled before 13th December 1966, then if—
- (a) a further proposal for the alteration of the valuation list in respect of that hereditament was served or made before the end of March 1967 and remains to be settled ; and

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- (b) that further proposal is expressed to be made on the ground only that the value or altered value determined pursuant to the original proposal exceeds that which would have been so determined if section 17 of the Local Government Act 1966 had applied to it,

section 20 of this Act shall apply to the further proposal as if for references therein to the time of valuation there were substituted references to the time of valuation for the purposes of the original proposal; and any alteration made in the valuation list in respect of the hereditament in pursuance of the further proposal shall have effect for the purposes of this Act and any other enactment relating to rating and valuation as if the further proposal had been served or made immediately after the original proposal.

- 2 Where a further proposal for the alteration of the valuation list in respect of a hereditament has been served on the valuation officer by any other person before the end of March 1967 but is not expressed to be made on the ground specified in paragraph 1(b) of this Schedule, and that person gives or has given, either before or within one month after the settlement of the further proposal, notice in writing to the valuation officer of his intention to make a further proposal in respect of the hereditament on that ground, any such further proposal made by that person which—

- (a) is expressed to be made on that ground only ; and  
(b) is or was served within one month after the service of the notice,

shall be treated for the purposes of paragraph 1 of this Schedule as if it had been served before the end of March 1967.

### SCHEDULE 3

Section 21.

#### CLASSES OF MACHINERY AND PLANT DEEMED TO BE PART OF HEREDITAMENT.

##### CLASS 1

- 1 Machinery and plant (together with the shafting, pipes, cables, wires and other appliances and structures accessory thereto) which is used or intended to be used mainly or exclusively in connection with any of the following purposes, that is to say—

- (a) the generation, storage, primary transformation or main transmission of power in or on the hereditament; or  
(b) the heating, cooling, ventilating, lighting, braining, or supplying of water to the land or buildings of which the hereditament consists, or the protecting of the hereditament from fire:

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purpose of heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire shall not cause it to be treated as falling within the classes of machinery or plant specified in this Schedule.

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*CLASS 2*

- 2 Lifts and elevators mainly or usually used for passengers.

*CLASS 3*

- 3 Railway and tramway lines and tracks.

*CLASS 4*

- 4 Such part of any plant or any combination of plant and machinery, including gas holders, blast furnaces, coke ovens, tar distilling plant, cupolas, and water towers with tanks, as is, or is in the nature of, a building or structure.

*CLASS 5*

- 5 (1) A pipe-line, that is to say, a pipe or system of pipes for the conveyance of any thing, not being—

- (a) a drain or sewer;
- (b) a pipe or system of pipes vested in an area board established by the Gas Act 1948, in the Gas Council, in a board established by the Electricity Act 1947, or in the Central Electricity Generating Board;
- (c) a pipe or system of pipes forming part of the equipment of, and wholly situate within, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field,

and exclusive of so much of a pipe or system of pipes forming part of the equipment of, and situate partly within and partly outside, a factory or petroleum storage depot or premises comprised in a mine, quarry or mineral field as is situate within, as the case may be, the factory or petroleum storage depot or those premises.

- (2) In this paragraph—

- (a) " factory " has the same meaning as in the Factories Act 1961 ;
- (b) " mine " and " quarry " have the same meanings respectively as in the Mines and Quarries Act 1954 ;
- (c) " mineral field " means an area comprising an excavation being a well or borehole or a well and borehole combined, or a system of such excavations, used for the purposes of pumping or raising brine or oil, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system ;
- (d) " petroleum storage depot " means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum).



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## SCHEDULE 4

Section 31.

VALUATION OF WATER HEREDITAMENTS  
OF STATUTORY WATER UNDERTAKING.*Ascertainment of cumulo-value for undertaking*

- 1 (1) There shall be ascertained in accordance with the provisions of this paragraph for the undertaking as a whole an amount hereafter in this Schedule referred to as the " cumulo-value ".
- (2) Subject to the provisions of this Schedule, the cumulo-value for the purposes of valuation lists in force or to come into force at any time (hereinafter in this Schedule referred to as the " relevant lists ") shall be determined in accordance with the following provisions of this paragraph by reference to the amount (hereafter in this Schedule referred to as the " previous cumulo-value ") of the cumulo-value determined for the purposes of the valuation lists (hereafter in this Schedule referred to as the " previous lists ") last coming into force before the relevant lists.
- (3) If the yearly average supply of the undertakers in the basic period for the relevant lists exceeds their yearly average supply in the basic period for the previous lists, there shall be added to the amount of the previous cumulo-value an amount which bears to the aggregate of the previous cumulo-values for all undertakings in England and Wales the proportion which the difference between the said yearly average supplies bears to the yearly average supply of all undertakers in England and Wales in the basic period for the previous lists.
- (4) If the yearly average supply of the undertakers in the basic period for the relevant lists falls short of their yearly average supply in the basic period for the previous lists, the amount of the previous cumulo-value shall be reduced in the proportion which the one bears to the other.
- (5) The amount of the previous cumulo-value, after any adjustment in accordance with sub-paragraph (3) or (4) of this paragraph, shall be apportioned among rating areas in which water hereditaments of the undertaking are situated.
- (6) The amount apportioned under sub-paragraph (5) of this paragraph to each county borough, to each rating area in Greater London and to the Isles of Stilly, and the aggregate of the amounts apportioned to the rating areas in each county, shall be adjusted by multiplying it by the proportional change in the level of net annual values appearing, on the average, from a comparison of the values expected to be shown in the relevant lists for the borough, rating area, Isles or county, as transmitted to rating authorities in pursuance of section 68(2) of this Act, with those shown in the previous lists for the borough, rating area, Isles or county at the beginning of April last before the coming into force of the relevant lists.
- (7) The sum of the amounts and the aggregates referred to in sub-paragraph (6) of this paragraph, adjusted in accordance with that paragraph, shall be the cumulo-value for the undertaking for the purposes of the relevant lists.
- (8) In relation to the valuation lists in force at the commencement of this Act, the cumulo-value and the previous cumulo-value for any undertaking shall be those determined for the purposes of those lists in accordance with Part II of the Rating and Valuation Act 1961.

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*Rateable value of water hereditaments*

- 2 The amount of the cumulo-value as determined under paragraph 1(7) of this Schedule shall be apportioned among rating districts in which water hereditaments of the undertaking are situated; and for the purposes of the relevant lists the amount apportioned to any rating district shall be the rateable value of such hereditaments in that district, and rateable values (but no net annual values) shall be shown accordingly in lists transmitted to rating authorities in pursuance of section 68(2) of this Act.

*Adjustment of cumulo-value during currency of valuation lists*

- 3 (1) If in any of the successive periods of five calendar years ending respectively with the December last before the coming into force of the relevant lists and the subsequent Decembers falling earlier than two years before the date on which those lists cease to be in force—
- (a) the yearly average supply of any statutory water undertakers exceeds or falls short of their yearly average supply in the basic period for those lists ; and
  - (b) the excess or deficiency is greater than ten per cent. of the last-mentioned average supply,
- the cumulo-value for the undertaking as determined for the purposes of those lists shall be adjusted in accordance with the following provisions of this paragraph, and the rateable values of the water hereditaments of the undertaking shall be varied in accordance with paragraph 4 of this Schedule for any rate period beginning fifteen months or more after the end of the said period of five years and ending not later than the date on which the lists cease to be in force or on which a subsequent variation in accordance with the said paragraph 4 takes effect (hereafter in this paragraph and in the said paragraph 4 referred to as a " relevant rate period ").
- (2) If there is such an excess as aforesaid, the said cumulo-value shall be increased by an amount which bears to the aggregate of the cumulo-values for all undertakings in England and Wales, as determined for the purposes of the relevant lists, the proportion which the excess bears to the yearly average supply of all undertakers therein in the basic period for those lists.
- (3) If there is such a deficiency as aforesaid, the said cumulo-value shall be reduced in the proportion which the one average supply mentioned in sub-paragraph (1) of this paragraph bears to the other.
- (4) Where the cumulo-value for an undertaking is adjusted under this paragraph, the Commissioners shall, not later than five months before the beginning of the first relevant rate period, furnish to the undertakers and to any rating authority concerned the particulars required for determining the amount of the adjustment.
- (5) Where the cumulo-value for any undertaking falls to be adjusted under this paragraph as respects any of the successive periods mentioned in sub-paragraph (1) thereof, then (whether or not the consequential variation of the rateable values of the water hereditaments of the undertaking has taken effect) in the application, in the case of that undertaking, of the foregoing provisions of this paragraph to any subsequent such period—
- (a) for the reference in paragraph (a) of the said sub-paragraph (1) to the basic period for the relevant lists there shall be substituted a reference to the preceding or last preceding period of five calendar years as respects which the conditions specified in paragraphs (a) and (b) of the said sub-

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paragraph (1), or those conditions as modified by this sub-paragraph, are satisfied;

- (b) for the references in the foregoing provisions of this paragraph to the cumulo-value for the undertaking as determined for the purposes of the relevant lists there shall be substituted references to the cumulo-value for the undertaking as adjusted or last adjusted under this paragraph.

- (6) In the application of the foregoing provisions of this paragraph to the valuation lists in force at the commencement of this Act, references to a period of five calendar years do not include references to any period beginning before the basic period for those lists, but do include references to a period of three or four calendar years beginning with that basic period.

*Alterations of valuation lists consequential on adjustment of cumulo-value*

- 4 (1) Where the cumulo-value for an undertaking has been adjusted under paragraph 3 of this Schedule, that cumulo-value as so adjusted shall be apportioned among rating districts in which water hereditaments of the undertaking are situated, and the valuation officer shall make proposals for such alterations of valuation lists as are requisite for increasing or decreasing, as the case may require, the rateable values of the water hereditaments of the undertaking to accord with the apportionment.
- (2) Any such proposals shall be made not later than three months before the beginning of the first relevant rate period, and in relation to such proposals section 79(1) of this Act shall have effect as if after the words " commencement of " there were inserted the words " the year immediately following " .
- (3) Where the valuation officer transmits copies of any proposals under this paragraph, he shall transmit with them particulars of the manner in which the adjusted cumulo-value has been apportioned among rating districts so as to produce the alterations in valuation lists which are the subject of the proposals ; and effect shall not be given to objections to the proposals on any grounds other than the grounds that the apportionment was not properly made.

*Other alterations of valuation lists with respect to water hereditaments*

- 5 (1) Where, after the valuation officer has transmitted a valuation list to the rating authority, but before the date on which the list is to come into force, it appears to him that in the case of a statutory water undertaking of which water hereditaments are included in the list the cumulo-value for the undertaking ought to be redetermined to conform with paragraph 1 of this Schedule and that on that account the list needs to be altered in any respect, he shall cause the list to be altered accordingly before that date.
- (2) A proposal for the alteration of a valuation list so far as it relates to a water hereditament of a statutory water undertaking may be made on the grounds that the apportionment required by paragraph 2 or 4(1) of this Schedule was not properly made, or that the cumulo-value for the undertaking ought to be re-apportioned among rating districts in which water hereditaments of the undertaking are situated.
- (3) Where, in the case of any rating area, a proposal is made falling within sub-paragraph (2) of this paragraph, or an objection is made falling within paragraph 4(3) of this Schedule, the valuation officer shall cause copies of the proposal or objection to be served on the rating authority for every other rating area in which there are water

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hereditaments of the undertaking in question which appear relevant to the proposal or objection.

- (4) Where it appears to the valuation officer that the valuation list may be affected by any such proposal or objection as aforesaid relating to another valuation list, and he makes a proposal for any consequential alteration of the first-mentioned list which appears to him to be required if effect is given, in whole or in part, to the original proposal or objection, then, if the valuation officer states in his proposal that it is one to which this sub-paragraph applies, any alteration of the list which is made in consequence of his proposal shall have effect as from such date as may be specified in the proposal notwithstanding that the date is earlier than that provided by section 79 of this Act.
- (5) In proceedings on any such proposal or objection as aforesaid a local valuation court or the Lands Tribunal shall afford to the rating authority for every such other area as aforesaid an opportunity of appearing and being heard before the court or Tribunal, and may then direct such consequential alterations as may be required in the valuation list for any such area; and the valuation officer shall cause the valuation list to be altered accordingly.
- (6) The reference in sub-paragraph (3) of this paragraph to water hereditaments appearing relevant to a proposal or objection is a reference to water hereditaments of which the rateable value appears to the valuation officer (in relation to the valuation list in which that value is shown), or as the case may be to the court or Tribunal, liable to be affected by any re-apportionment in consequence of the proposal or objection.

*Apportionment etc., of cumulo-value*

- 6 (1) Any provision of this Schedule relating to the apportionment of the cumulo-value of an undertaking among rating areas or rating districts or with respect to any amount so apportioned shall have effect subject to the necessary modifications where, by reason of the fact that the undertaking does not extend beyond the boundaries of a single rating area or a single rating district, provision for apportionment is inappropriate; and in relation to an undertaking which does not extend beyond the boundaries of a single rating district—
  - (a) effect shall not be given to objections to any proposal under paragraph 4 of this Schedule with respect to the water hereditaments of that undertaking ;
  - (b) paragraph 5(3) to (6) of this Schedule shall not apply.
- (2) Anything required under this Schedule to be done in determining or adjusting the cumulo-value for an undertaking, and any apportionment of a cumulo-value, shall be done or made by the Commissioners.
- (3) Any apportionment of the cumulo-value for an undertaking among rating districts shall be done in like manner as would have been required for the apportionment of the net annual value of the undertaking if the valuation of the water hereditaments of the undertaking had fallen to be made under section 19(3) of this Act on the profits basis as hereditaments of an undertaking not including any dwellings, and any such apportionment among rating areas shall be done in the same manner.
- (4) Before the end of December last before the coming into force of any new valuation lists, the Commissioners shall as respects each statutory water undertaking furnish to the undertakers and to the rating authorities concerned the particulars required by the Commissioners for determining the cumulo-value for the undertaking for the

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purposes of those lists and also particulars of the manner in which the cumulo-value is to be apportioned among rating districts.

*Ascertainment of average water supplies*

- 7 (1) The yearly average supply of any or all undertakers in any period shall be ascertained for the purposes of this Schedule as follows.
- (2) Subject to the provisions of this paragraph, it shall be taken to be the aggregate of the amounts certified under sub-paragraph (3) of this paragraph by the undertakers or all the undertakers for the calendar years comprised in the period, divided by the number of those calendar years.
- (3) Not later than six months after the end of any calendar year relevant to the ascertainment of yearly average supplies for the purposes of this Schedule, statutory water undertakers shall estimate and certify to the Commissioners, to the nearest hundred thousand gallons, the amount of water supplied by the undertakers in that calendar year, the amount so supplied in bulk, and the amount supplied in bulk during that year to the undertakers, and shall also certify whether the undertakers were supplying water during the whole of that year (disregarding any temporary suspension of supply).
- (4) The duty to certify imposed on undertakers by this paragraph shall be enforceable by mandamus at the instance of the Commissioners.
- (5) Where any undertakers supply non-potable water otherwise than in bulk, they shall, in certifying under sub-paragraph (3) of this paragraph the amount of water supplied by them, show separately (to the nearest hundred thousand gallons) the amount of non-potable water supplied by them otherwise than in bulk, and the amount of water certified as supplied by them shall be treated as reduced by one-half of the said amount of non-potable water.
- (6) If a certificate under sub-paragraph (3) of this paragraph shows that all or any of the water supplied was supplied in bulk, or that the undertakers giving the certificate took a supply in bulk, or both, the amount certified as supplied shall be treated as reduced by one-half of the amount certified as supplied, or taken by way of supply, in bulk.
- (7) If the undertakers, or any of the undertakers, have certified that they were not supplying water throughout the whole of any of the calendar years in the period, the aggregate of the amounts certified by them for all such years in the period shall be taken for the purposes of sub-paragraph (2) of this paragraph to be the aggregate of the amounts certified for the remaining such years, divided by the number of those years and multiplied by the number of calendar years in the whole period.
- (8) For the purposes of this Schedule—
- (a) any estimate of the amount of water supplied shall be made by reference to the amount put out by the undertakers (and not to the amount received by the persons to whom the water was supplied) ;
  - (b) subject to paragraph (c) of this sub-paragraph, references to the supply of water in bulk are references to a supply taken by any persons for augmenting or constituting the supply to be given by them ;
  - (c) water shall not be treated as supplied to any undertakers by a river authority by reason only that the undertakers abstract, or are authorised to abstract, water in pursuance of a licence under the Water Resources Act 1963 granted by the river authority.

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*Interpretation*

- 8 (1) For the purposes of this Schedule—
- (a) subject to sub-paragraph (2) of this paragraph, references to the basic period for any valuation lists are references to the period of five calendar years ending fifteen months before the coming into force of the lists ;
  - (b) the expression " rating district ", in relation to Greater London, does not include a part of a rating area which is subject to separate or differential rating.
- (2) In the case of the valuation lists in force at the date of commencement of this Act, sub-paragraph (1)(a) of this paragraph shall have effect as if for the reference to five calendar years there were substituted a reference to two calendar years.

*Modifications in cases of new undertakings, amalgamations etc.*

- 9 (1) The provisions of this paragraph shall have effect as respects cases where a statutory water undertaking is changed (by acquisition, merger or division) into part or the whole of one or more other such undertakings (hereafter in this paragraph referred to as " new undertakings ")
- (2) Where new valuation lists come into force at the same time as the change, then in determining the cumulo-value for the purposes of those lists—
- (a) paragraph 1(3) to (6) of this Schedule shall be applied separately to the previous cumulo-values for each of the undertakings comprised in a new undertaking;
  - (b) where a new undertaking consists of or comprises a part of an undertaking, the said paragraph 1(3) to (6) shall first be applied to the whole of that undertaking and the resulting cumulo-value shall be divided between the parts of the undertaking;
  - (c) in any case, the cumulo-value for a new undertaking shall be the aggregate of the sums determined for the undertakings or parts of undertakings comprised in the new undertaking after the application of the said paragraph 1(3) to (6) and any division in accordance with paragraph (b) of this sub-paragraph.
- (3) Where the change takes place during the currency of any valuation lists, the following provisions shall have effect for the period between the change and the coming into force of the first new valuation lists to come into force after the change:—
- (a) for the year in which the change takes place the rateable values of hereditaments which on the change become water hereditaments of a new undertaking shall be the same as they were before the change, the rateable value of any water hereditament of a new undertaking which is part of a hereditament which before the change was a water hereditament of another undertaking being ascertained by the Commissioners by apportionment;
  - (b) for any subsequent year the rateable values of water hereditaments of a new undertaking shall be such as the Commissioners may determine to be appropriate having regard to the cumulo-values for the undertakings wholly or partly comprised in the new undertaking ;
  - (c) without prejudice to the generality of paragraph (a) of this sub-paragraph, no alteration shall be made under paragraph 4 of this Schedule as respects water hereditaments of a new undertaking so as to affect the rateable values of such hereditaments for the year in which the change took place;

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- (d) in the application of paragraph 3 of this Schedule (for any subsequent year) as respects any period of years ending after the change—
- (i) the undertakers carrying on a new undertaking shall be treated as having had in periods beginning before the change a yearly average supply ascertained by reference to the yearly average supplies of the undertakers carrying on the undertakings wholly or partly comprised in the new undertaking ; and
  - (ii) the cumulo-value of a new undertaking shall be taken to be an amount ascertained by the Commissioners as that which appears to them appropriate having regard to the said cumulo-values ;
- and in determining the cumulo-value for a new undertaking for the purposes of the first new valuation lists coming into force after the time of the change, the Commissioners shall ascertain the amount which appears to them appropriate to be treated as the cumulo-value for the new undertaking for the purposes of the previous lists and as the yearly average supply of the new undertaking for any relevant period and shall proceed accordingly.
- (4) For the purpose of giving effect—
- (a) to any determination under sub-paragraph (3)(b) of this paragraph; or
  - (b) to any determination of the cumulo-value for a new undertaking for the purposes of the first new valuation lists coming into force after the time of the change where the lists have already been transmitted to rating authorities,
- such alterations shall be made in valuation lists (without any proposal) as the valuation officer may direct, and if the lists have come into force they shall be deemed always to have had effect subject to those alterations.
- (5) If at the time of the change any undertaking wholly or partly comprised in a new undertaking has not given any certificate required by paragraph 7(3) of this Schedule, it shall be the duty of the new undertaking to give the certificate, and paragraph 7(4) of this Schedule shall apply accordingly.
- (6) For the purposes of the foregoing provisions of this paragraph, the Commissioners shall make such aggregations or apportionments, or both, of cumulo-values and of amounts of water certified as supplied as the case may require, but before making any aggregation or apportionment of amounts of water certified as supplied the Commissioners shall hold such consultations as appear to them appropriate.
- 10 (1) Where an undertaking for the supply of water, not being a statutory water undertaking—
- (a) is acquired by statutory water undertakers, with or without a statutory water undertaking being acquired by them at the same time, or is merged with one or more undertakings for the supply of water of which at least one is a statutory water undertaking; or
  - (b) becomes a statutory water undertaking,
- the Minister may by order direct that paragraph 9 of this Schedule if not otherwise applicable shall apply, but subject to such modifications as may be specified in the order, and if otherwise applicable shall apply subject to such modifications as may be so specified, or the Minister may by order direct that hereditaments occupied for the purposes of the acquiring undertakers, the undertaking created by the merger or the new statutory undertaking, as the case may be, shall be valued for rating purposes in such other manner as may be specified by the order.

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- (2) An order under this paragraph providing for valuation in any such other manner as aforesaid may apply, restrict or modify the provisions of Part V of this Act relating to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending.
- (3) An order under this paragraph may be made with respect to undertakings generally or any specified description of undertakings, or with respect to a particular undertaking, and may make different provision for hereditaments of different descriptions.
- (4) Any order under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- 11 (1) Where—
- (a) the first calendar year during the whole of which the undertakers carrying on a statutory water undertaking supply water (hereinafter referred to as "the initial year") is or was later than the year 1959; and
  - (b) the undertaking is not and has not been such a new undertaking as is referred to in paragraph 9(1) of this Schedule or an undertaking as respects which an order may be or might have been made under paragraph 10 thereof,
- the undertakers shall certify to the Commissioners that the undertaking is one to which this paragraph applies and the following provisions of this paragraph shall have effect.
- (2) For the purposes of valuation lists coming into force in a calendar year earlier than the tenth after the initial year—
- (a) the rateable values of water hereditaments of the undertaking shall not be ascertained in accordance with paragraphs 1 and 2 of this Schedule but by apportioning the cumulo-value for the undertaking for the year, as hereinafter determined, among rating districts in which water hereditaments of the undertaking are situated; and
  - (b) no variation of those rateable values shall be made under paragraph 4 of this Schedule;
- and in the application of the said paragraphs to any other undertaking in any such case the first-mentioned undertaking shall be disregarded for all purposes.
- (3) The cumulo-value for the undertaking for any year during the currency of valuation lists coming into force as aforesaid shall be the amount obtained by multiplying the aggregate of the cumulo-values for all statutory water undertakings in England and Wales for which such values fall to be determined under paragraph 1 of this Schedule, being the values determined for the purposes of the valuation lists current during that year, by the amount of water hereinafter mentioned, and dividing the product by the yearly average supply of all such undertakings in the basic period for those lists.
- (4) For any such year not later than the ninth of the years in which the undertakers fall to be rated the said amount of water is the amount of water supplied by the undertakers in the period specified in relation to the year in question in the following table, reduced, where that period exceeds twelve months, in the proportion which twelve months bears to that period or increased, where the undertaking was operating during a part only of that period, in the proportion which the whole period bears to that part.



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TABLE

<i>Year</i>	<i>Period of supply</i>
First.	The first year.
Second to fifth.	The twelve months ending with December in the year for which the period is being determined.
Sixth to ninth.	The period beginning with the end of December last before the beginning of the fifth year and ending with December in the year for which the period is being determined.

- (5) For the tenth, eleventh and any subsequent such year the said amount is one-fifth of the amount of water supplied by the undertakers over the period of five calendar years ending next before the beginning of the year in question.
- (6) If during the whole or any part of any period mentioned in sub-paragraph (4) or (5) of this paragraph the undertakers were giving or receiving a supply of water in bulk, or both, the amount of water supplied over the period shall be treated as reduced by one-half of the amount of the supply or supplies in bulk.
- (7) If during the whole or any part of any such period as aforesaid the undertakers were giving a supply of non-potable water otherwise than in bulk, the amount of water supplied over the period shall be treated as reduced by one-half of the amount of non-potable water so supplied by them.
- (8) It shall be the duty of the undertakers, enforceable by mandamus at the instance of the Commissioners—
- (a) for the twelve months or each twelve months of any of the periods mentioned in sub-paragraph (4) or (5) of this paragraph to furnish to the Commissioners, not later than the end of June last before the beginning of that twelve months (or, where the undertaking had not then begun to operate, as soon as may be after it so began), a provisional estimate, to the nearest hundred thousand gallons, of the amount of water expected to be supplied by the undertakers during those twelve months and of the amount of any supply in bulk expected to be given or taken by them during those twelve months;
  - (b) not later than six months after the end of any such twelve months as aforesaid, to estimate and certify to the Commissioners, to the nearest hundred thousand gallons, any such amount as aforesaid ;
  - (c) to show separately (to the nearest hundred thousand gallons), in any such provisional estimate or certificate as aforesaid, any amount of non-potable water supplied by the undertakers otherwise than in bulk;

and the provisional estimate furnished under paragraph (a) of this sub-paragraph for the twelve months or the first twelve months therein referred to shall include a statement of the date on which the undertaking began to operate or, if it has not begun to operate when the estimate is furnished, of the date on which it is expected to begin to operate, and in the latter case the estimate under paragraph (b) of this sub-paragraph shall include a statement of the date on which the undertaking began to operate.

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- (9) Cumulo-values under this paragraph shall in the first place be determined in accordance with the said provisional estimates, in so far as estimates under sub-paragraph (8)(b) of this paragraph are not available; and the valuation officer, in any year in which he does not transmit new valuation lists, shall notify to rating authorities before the end of December the amounts of the rateable values apportioned to rating districts under this paragraph for the following year, and on or as soon as may be after the beginning of the said following year shall give directions for the alteration of the valuation lists accordingly without any proposal.
- (10) The functions conferred on a valuation officer by sub-paragraph (9) of this paragraph shall not be exercisable in respect of an undertaking where the following year mentioned in that sub-paragraph is the first year in which the undertaking operates or where it is the second such year and, by reason of the lateness of the time by which the undertakers furnish provisional estimates, it is not practicable for the valuation officer to ascertain what alterations of valuation lists are required for water hereditaments of the undertaking for that year ; but in the case of any such year (including any such year which is the first for which new valuation lists are in force) the valuation officer shall as soon as may be give directions for such entries or alterations to be made in valuation lists, without any proposal, as the case may require, and the entries or alterations shall have effect as from the beginning of the year in question.
- (11) Cumulo-values under this paragraph shall be finally determined in accordance with the amounts certified under sub-paragraph (8)(b) of this paragraph, and any entry in a valuation list made on the basis of provisional estimates shall be corrected, on a direction given by the valuation officer and without any proposal, so as to conform with the cumulo-values as finally determined ; and any such correction shall have effect as from the beginning of the year to which it relates.
- (12) In the application of this Schedule to the valuation of hereditaments in accordance with this paragraph—
- (a) paragraphs 3(4) and 4(3) shall not apply;
  - (b) for the reference in paragraph 5(1) to paragraph 1 there shall be substituted a reference to this paragraph;
  - (c) for the reference in paragraph 5(2) to paragraph 2, there shall be substituted a reference to sub-paragraph (2)(a) of this paragraph ;
  - (d) the following provision shall have effect in substitution for paragraph 6(4), that is to say, that not later than five months before the beginning of any year for which this paragraph applies the Commissioners shall furnish to the undertakers and to the rating authorities concerned the particulars required by the Commissioners for determining the cumulo-value for the undertaking for the year and also particulars of the manner in which the cumulo-value is to be apportioned among rating districts.
- (13) In determining the cumulo-value for the undertaking for the purposes of the first new valuation lists to come into force in a calendar year later than the ninth after the initial year, paragraph 1 of this Schedule shall apply with the substitution for references to the previous cumulo-value of references to the latest cumulo-value as finally determined under the foregoing provisions of this paragraph and as if sub-paragraphs (3) and (4) of the said paragraph 1 were omitted.

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SCHEDULE 5

Section 32.

RAILWAY OR CANAL PREMISES.

PART I

*Amount of payments in lieu of rates*

- 1 The amount of the payment in any year by any transport Board under section 32(5) of this Act shall be determined in accordance with the provisions of this Part of this Schedule by reference to the following amount (hereafter in this Part of this Schedule referred to as the "standard amount"), that is to say—

£

(a) in the case of the British Railways Board	3,522,000
(b) in the case of the London Transport Board	1,193,000
(c) in the case of the British Waterways Board	85,000

- 2 (1) For each year there shall be determined the number (reduced or increased to the nearest whole number by ignoring any fraction which is less than one-half and treating any other fraction as equivalent to one) representing the aggregate gross charge to rates for England and Wales for the immediately preceding year, as ascertained or estimated, and in either case certified, by the Minister, multiplied by 240 and divided by the rateable value for England and Wales for that immediately preceding year as ascertained and certified by the Minister.
- (2) The reference in sub-paragraph (1) of this paragraph to the aggregate gross charge to rates for England and Wales for the immediately preceding year shall be construed as a reference to the total of the amounts required to be paid by virtue of all the rates made by all the rating authorities in England and Wales for that year or any part thereof, calculated as if, in the case of each hereditament, the amount payable were that ascertained by applying the poundage of the rate to the rateable value of the hereditament, without any allowance or deduction, and (if that year is the year 1967-68 or a later year) as if the aggregate amount of the domestic element of rate support grants for that year were an amount required to be paid by virtue of rates made for that year by rating authorities in England and Wales; and for the purposes of the said sub-paragraph (1)—
- (a) the rateable value for England and Wales for any year shall be taken to be the aggregate of the rateable values for that year of the areas of all rating authorities in England and Wales ; and
- (b) the rateable value of the area of a rating authority for any year shall be taken to be the aggregate, as certified by the valuation officer, of the rateable values shown on the first day of that year in the valuation list in force on that day for that area, subject, however, to any alteration in the list made in consequence of any provision of this Act whereby the alteration is to be treated as having been made at the beginning of the year.

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- 3 (1) The amount to be paid in any year by each respectively of the transport Boards shall be the relevant standard amount adjusted—
- (a) by applying to that standard amount the fraction of which the numerator is the number determined under paragraph 2(1) of this Schedule and the denominator is 214; and
  - (b) by making such further adjustments for changes in the circumstances of the Board in question as may be prescribed by order made, subject to paragraph 6(2) of this Schedule, by the Minister.
- (2) Any order made under sub-paragraph (1)(b) of this paragraph may provide for effecting a comparison between the circumstances of the transport Board in question and the circumstances at some time before 1st January 1963 of the British Transport Commission as a whole, or of the part of the Commission's undertaking corresponding to that of the Board, or partly the one and partly the other.

## PART II

### *Supplementary provisions*

- 4 (1) The sums falling to be paid for any year by virtue of section 32(5) of this Act shall be paid to the Minister and, subject to sub-paragraphs (2) and (3) of this paragraph, shall be distributed by him at such times as he may determine among the rating authorities in England and Wales in proportion to the rateable values of their respective areas for that year determined in accordance with paragraph 2(2)(6) of this Schedule and be taken into account for any purposes of this or any other Act as if they were paid on account of rates, and in computing the product of a penny rate ; and where, under any statutory provision other than this Act, any amount falls to be calculated by reference to the rateable value for any area, the Minister may by regulations provide that, for the purposes of that statutory provision, the rateable value of the area of any rating authority who receive any payment from the sums paid under the said section 32(5) shall be deemed to be increased by an amount calculated, by reference to the payments so made to that authority, in such manner as may be prescribed by the regulations.
- (2) The Minister may, after consultation with such of the Transport Boards and 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, by order provide that the sums paid to him under sub-paragraph (1) of this paragraph shall, instead of being distributed as provided by that sub-paragraph, be distributed as provided by the order ; and any such order—
- (a) may contain such incidental, supplemental and consequential provisions, including provisions altering any enactment or instrument, as the Minister 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.
- (3) Any sums payable by the Minister under any provision of the Local Government Act 1948 by way of compensation to any officer or servant of the Railway Assessment Authority or the Anglo-Scottish Railways Assessment Authority shall be defrayed out of such payments falling to be made by virtue of the said section 32(5) as the Minister may direct

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- (4) In relation to the City of London, the provisions of sub-paragraph (1) of this paragraph with respect to the taking into account of sums distributed under that sub-paragraph shall have effect subject to such modifications as the Minister may by order direct.
- 5 Without prejudice to the powers to make orders conferred by paragraphs 3(1)(b) and 4(2), but subject to paragraph 6, of this Schedule, the Minister may, after such consultation as is mentioned in the said paragraph 4(2), by order do all or any of the following things, that is to say—
- (a) direct that the provisions of section 32 of this Act with respect to railway or canal premises shall apply also to other premises occupied wholly or mainly for purposes of any of the transport Boards, or shall not apply to premises to which they would apply but for the provisions of the order;
  - (b) make such amendments in the provisions of the said section 32 or Part V of this Act as may be consequential on the giving of any such direction as is mentioned in sub-paragraph (a) of this paragraph ; and
  - (c) make such amendments, whether consequential or not, in any of the figures set out in this Schedule as may be specified in the order.
- 6 (1) No order shall be made under paragraph 3(1)(b) or 5 of this Schedule unless a draft thereof has been laid before Parliament and approved by a resolution of each House of Parliament.
- (2) An order made under the said paragraph 3(1)(b) with respect to the British Railways Board shall be made by the Minister and the Secretary of State for Scotland acting jointly and shall be made as one statutory instrument with, and make for England and Wales provision identical with that made for Scotland by, an order with respect to Scotland under section 66(4)(b) of the Transport Act 1962.
- (3) An order under paragraph 5 of this Schedule may be made as one statutory instrument with an order with respect to Scotland under section 109 of the Local Government Act 1948 and, in that case, shall be made by the Minister and the Secretary of State for Scotland acting jointly.
- 7 Without prejudice to the power to make regulations conferred on him by paragraph 4(1) of this Schedule, the Minister may make regulations for carrying section 32 of this Act and this Schedule into effect, and in particular—
- (a) for determining the manner in which, subject to the express provisions of the said section 32 or this Schedule, any calculation or estimate is to be made for any of the purposes of that section or this Schedule ;
  - (b) for determining the times at which payments by virtue of section 32(5) of this Act are to be made ;
  - (c) for providing that the calculations or estimates by reference to which any such payments are made may be treated as either conclusive or provisional, or conclusive for some purposes and provisional for other purposes, and, so far as they are to be treated as provisional, for the making of further calculations or estimates based on information not previously available and for adjusting in the light thereof any payments already made;
  - (d) for modifying the operation of the said section 32 or this Schedule in relation to any authority if and in so far as any such modification is required in relation to that authority in consequence of any alterations or combinations of authorities or alterations of boundaries.

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- 8 (1) In determining the rateable value of any office premises such as are mentioned in section 32(2)(b) of this Act, any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, shall be disregarded.
- (2) The Minister may by regulations make such provision as he considers appropriate for securing, in the case of—
- (a) premises liable to be rated both by virtue of the said section 32(2)(b) and by virtue of some other enactment; and
  - (b) premises of which a part is liable to be rated by virtue of the said section 32(2)(b) and another part is liable to be rated by virtue of some other enactment,
- that the premises are included in the valuation list as a single hereditament with a single rateable value; and the regulations may make different provision for different circumstances and may contain such supplemental, consequential and incidental provisions, including provisions modifying any enactment, as the Minister considers expedient for the purposes of the regulations.
- (3) Any question as to whether, for the purposes of the said section 32(2)(b), any premises are situated on operational land of the body in question shall be determined by the Minister of Transport.
- (4) The valuation officer shall from time to time make such proposals as appear to him to be requisite for altering valuation lists so as to give effect to the said section 32(2)(b) and sub-paragraph (1) of this paragraph, and may, if he thinks fit, before making such a proposal in respect of any premises—
- (a) raise a question as to whether the premises are situated on operational land of the body in question ; and
  - (b) make an application to the Minister of Transport for the determination of that question ;
- and if he makes such an application he shall, before the expiration of the period of seven days beginning with the date of the application, serve notice of it on the occupier of the premises and the rating authority for the area in which the premises are situated ; and where it is determined in consequence of the application that the premises to which the application relates are not situated on operational land of the body in question—
- (i) the valuation officer may make a proposal in respect of the premises by reference to the same considerations as would have been applicable if the proposal had been made on the date of the application ; and
  - (ii) any alteration in a valuation list made in pursuance of a proposal certified by the valuation officer to have been made by him in consequence of the determination shall have effect as if any notice of the proposal served on the occupier of the premises had been so served at the same time as the notice of the application was served on him under the foregoing provision of this sub-paragraph.

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SCHEDULE 6

Section 33.

GAS BOARDS.

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, a Gas Board are to be treated as occupying in any rating area.
- 2 (1) Subject to sub-paragraph (2) of this paragraph, for the purposes of this Part of this Schedule the basic total of rateable values of each respectively of the Gas Boards set out in the following Table shall be taken to be the amount so set out in relation to that Board.

TABLE

<i>Gas Board</i>	<i>Basic total of rateable values</i>
	£
Northern .	522,892
North-Western	1,589,871
North-Eastern	657,498
East Midlands	1,234,176
West Midlands	1,341,188
Wales	288,915
Eastern	504,574
North Thames	1,158,164
South Eastern	1,355,082
Southern	511,517
South Western	476,683

- (2) If it appears to the Minister that by reason of any substantial change of circumstances it is expedient so to do, he may, by order made after consultation with the Gas Council 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 for all Gas Boards the amounts to be taken as their respective basic totals 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 a Gas Board shall be taken to be the number certified by the Board to be, in their estimation, the total number of therms in the gas supplied by them in the year

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1957-58 to consumers in their area less one-half the number of therms in any gas purchased by the Board in that year.

- 4 (1) For each year each Gas Board shall—
- (a) estimate the number representing the total number of therms supplied by the Board or the Gas Council in the penultimate year to consumers in the Board's area less one-half the number of therms in any gas purchased by the Board in the penultimate year otherwise than from the Gas Council; and
  - (b) calculate and certify the amount by which that estimated number exceeds, or falls short of, the Board's standard number of therms ;
- and the Board's basic total of rateable values shall be adjusted for that year by multiplying it by the fraction of which the numerator is the Board's 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 the Board's standard number of therms.
- (2) For the purposes of the foregoing sub-paragraph, gas purchased by the Gas Council from any person other than a Gas Board shall be treated as having been purchased by the Gas Boards in the respective quantities settled by a scheme or schemes made from time to time by the Gas Council and approved by the Minister of Power.
- 5 (1) Subject to sub-paragraph (4) of this paragraph and to section 33(5) of this Act, a Gas Board'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 any therms were supplied to consumers, or were manufactured, or were produced by such an application of such a process as is mentioned in section 33(3)(6) of this Act, either by the Board or, in the Board's area, by the Gas Council.
- (2) The proportion of the adjusted total aforesaid 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 supplied to consumers in that rating area by the Board or, in the Board's area, by the Gas Council in the penultimate year, as estimated and certified by the Board, plus nine-tenths of the number of therms, if any, manufactured, or produced by such an application of such a process as aforesaid, in that rating area by the Board or, in the Board's area, by the Gas Council in the penultimate year, as so estimated and certified ; and
  - (b) the denominator is the total number of therms supplied to consumers in the Board's area by the Board or the Gas Council in the penultimate year, as so estimated and certified, plus nine-tenths of the total number of therms manufactured, or produced by such an application of such a process as aforesaid, in the Board's area by the Board or the Gas Council in the penultimate year, as so estimated and certified.
- (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 14 of this Schedule, the Minister may by order provide that the adjusted total aforesaid shall, in the case of all Gas Boards or any Gas Board specified by the order, instead of being apportioned and allocated as provided by the foregoing provisions of this paragraph, be apportioned and allocated as provided by the order.



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- 6 The amount which, in accordance with paragraph 5 of this Schedule, is allocated for any year to a rating area in the case of any Gas Board shall be the rateable value of the hereditament which, by virtue of section 33(3) of this Act, that Board are to be treated as occupying in that area for any rate period consisting of or forming part of that year.

## PART II

### *Supplementary provisions*

- 7 As respects each rating area in which a Gas Board 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 Board, 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 Gas Board 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.
- 9 The duty imposed on a Gas Board 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 respect of a Gas Board 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 Gas Board 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 Gas Board 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 Gas Board in the list as the occupier of a hereditament of the said rateable value.

- 11 (1) The provisions of this paragraph shall have effect, in the case of a Gas Board, where gas is manufactured by the Board, or in the Board's area by the Gas Council, 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 Gas Board or Gas Council shall be treated as manufacturing gas in each of the rating areas in which a part of the

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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 Gas Board:

Provided that if any apportionment required by this sub-paragraph for the purpose of apportioning the Board's adjusted total of rateable values for any year has not been agreed between the rating authorities and the Board 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 Minister and notified by him to the rating authorities and to the Board 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 a Gas Board or the Gas Council for the purposes of the manufacture of gas ; and 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 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 a process as is mentioned in section 33(3)(b) of this Act.

- 12 The powers conferred on the Minister of Power by sections 6(6) and 24(3) of the Gas Act 1948 (which authorise that Minister. in an order varying the area of a Gas Board, or transferring property between Gas Boards, to provide for certain matters arising out of the variation or transfer) shall include power, by an order made thereunder, to modify in the case of any Gas Board affected by the order—

- (a) the application of Part I of this Schedule ; and
- (b) the foregoing provisions of this Part of this Schedule.

- 13 For the purposes of section 33(2)(f) of this Act, paragraph 8 of Schedule 5 to this Act shall have effect as if in that paragraph—

- (a) for any reference to section 32(2)(b) of this Act there were substituted a reference to the said section 33(2)(f) ; and
- (b) for any reference to the Minister of Transport there were substituted a reference to the Minister of Power.

- 14 Before making any order under section 33(5) or (6) of this Act or under paragraph 5(4) of this Schedule, the Minister shall consult with the Gas Council, 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 Minister 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.

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## SCHEDULE 7

Section 34.

### ELECTRICITY BOARDS.

#### PART I

#### CALCULATION OF RATEABLE VALUE ON WHICH RATES ARE TO BE ASSESSED

##### *Rateable value of notional hereditament*

- 1 The rateable value for any year of the hereditament which, by virtue of section 34(3) of this Act, an Electricity Board are to be treated as occupying in any rating area shall be the value of the distribution activities of the Board for that area and year increased, in the case of a Board carrying on generating activities in the area, by the value for that area and year of the generating activities of the Board.

##### *Valuation of activities*

- 2 (1) The value of an Electricity Board's distribution or generating activities for a rating area shall be an apportioned part of the aggregate value of the Board's distribution or, as the case may be, generating activities, and, subject to sub-paragraph (2) of this paragraph, the apportionment shall be made—
- (a) in the case of distribution activities, by reference to the aggregate net annual value of the rating area, or so much thereof as is comprised in the area of the Board, and of the area of the Board ;
  - (b) in the case of generating activities, by reference to the generating capacity of the Board in the rating area and the aggregate generating capacity of the Board.
- (2) Subject to paragraph 16 of this Schedule, the Minister may by order provide that the apportionment required by sub-paragraph (1) of this paragraph, shall in the case of all Electricity Boards or any Electricity Board specified by the order, instead of being made as provided by paragraphs (a) and (b) of that sub-paragraph, be made as provided by the order.

##### *Determination of aggregate value of activities*

- 3 (1) In the case of the Generating Board, the aggregate value of the generating and distribution activities of the Board for any year shall each be taken to be one half of the Board's basic value for that year:
- Provided that, subject to paragraph 16 of this Schedule, the Minister may by order provide that the foregoing provisions of this sub-paragraph shall have effect as if for the reference to one half there were substituted references to such other fractions as may be specified by the order in relation to the Board's generating activities and distribution activities respectively.
- (2) In the case of an Area Board—
- (a) the aggregate value of the generating activities of the Area Board shall be taken to be an amount which bears to the aggregate value of the generating activities of the Generating Board the same proportion as the aggregate

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generating capacity of the Area Board bears to the aggregate generating capacity of the Generating Board ;

- (b) the aggregate value of the distribution activities of the Area Board shall be taken to be the Board's basic value for the year reduced, in the case of a Board carrying on generating activities, by the aggregate value of the generating activities.

*Determination of Board's basic value*

- 4 The basic value of an Electricity Board for any year shall be their share of the basic electricity rateable value determined in accordance with paragraph 5 of this Schedule adjusted as mentioned in paragraph 6 of this Schedule by reference to the excess or deficiency of the Board's output, as calculated and certified by the Board, in the twelve months ending with 31st December falling next but one before the beginning of the year for which the basic value is being ascertained, as compared with the Board's standard output.
- 5 (1) Subject to sub-paragraph (2) of this paragraph, the basic electricity rateable value shall be taken to be £47,212,610; and the share thereof of each respectively of the Electricity Boards set out in the following table shall be the percentage of that sum so set out in relation to that Board.

<i>Electricity Board</i>	<i>Percentage</i>
Generating Board	50.000
London Area	7.055
South Eastern Area	3.454
Southern Area	4.256
South Western Area	2.073
Eastern Area	4.949
East Midlands Area	4.204
Midlands Area	4.990
South Wales Area	2.359
Merseyside and North Wales Area	3.047
Yorkshire Area	4.972
North Eastern Area	3.107
North Western Area	5.534

- (2) If it appears to the Minister that by reason of any substantial change of circumstances it is expedient so to do, he may by order made after consultation with the Electricity Council 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 sum which under sub-paragraph (1) of this paragraph is to be taken to be the basic electricity rateable value ; but an order under this sub-paragraph shall not have effect until approved by a resolution of each House of Parliament.
- 6 The adjustment mentioned in paragraph 4 of this Schedule shall be effected by multiplying the Board's share of the basic electricity rateable value by the fraction

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of which the numerator is the Board's standard output increased by one-fifth of the excess mentioned in the said paragraph 4 or, as the case may be, decreased by one-fifth of the deficiency so mentioned, and the denominator is the Board's standard output.

*Meaning of " output " and " standard output "*

- 7 For the purposes of the foregoing provisions of this Schedule, the standard output of the Generating Board is the output of the Central Electricity Authority in the twelve months ending with 31st December 1957, as calculated and certified by the Generating Board, and the standard output of any Area Board is the output of that Board in that twelve months, as calculated and certified by that Board; and the expression " output "—
- (a) in relation to the Central Electricity Authority or the Generating Board, means the total number of units of electricity supplied by the Authority or Board to Area Boards or direct to consumers in England and Wales;
  - (b) in relation to an Area Board, means the total number of units of electricity purchased or generated by the Board for supply direct to consumers, together with the estimated number of units of electricity supplied by the South of Scotland Electricity Board direct to consumers in the area of the Area Board, as certified by the South of Scotland Electricity Board.

*Provisions as to generating activities and capacity*

- 8 (1) For the purposes of this Schedule an Electricity Board shall be treated, as respects any year, as carrying on generating activities, or carrying on such activities in a particular area, if (but only if) on 31st March falling next but one before the beginning of that year there was a generating station in commission for operation by the Board or, as the case may be, there was a generating station in commission as aforesaid in that area.
- (2) For the purposes of this Schedule the generating capacity or aggregate generating capacity of an Electricity Board for any year shall be taken to be the installed capacity or aggregate installed capacity, that is to say the maximum amount of electricity, as certified by the Board, capable of being generated in the station or stations in question at 31st March falling next but one before the beginning of that year ; and the said maximum amount shall be certified on the footing that all generators which were installed at any 31st March were capable of being fully used at that time.
- (3) For the purposes of this Schedule a generating station situated partly in one rating area and partly in one or more other rating areas shall be treated as situated in each of the areas and its generating capacity on any date shall be treated as apportioned between the areas in such manner as may be agreed between the rating authorities of the areas and the Electricity Board.
- (4) If the apportionment required by sub-paragraph (3) of this paragraph has not been agreed before the end of the month of September following the date as at which it is to be made, it shall be made by the Minister and notified by him to the rating authorities and the Board as soon as may be after the end of that month.
- (5) For the purposes of this Schedule any group of premises lying within one curtilage and occupied for the purposes of the generation of electricity shall be treated as one generating station; and a group of premises shall not be treated as not lying within one curtilage by reason only that it is traversed by a public highway or inland waterway.

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*Provisions as to aggregate net annual value*

- 9 (1) For the purposes of this Schedule the aggregate net annual value of a rating area for any year shall be taken to be the aggregate, as estimated and certified by the Commissioners, of the net annual value of every hereditament the rateable value of which appears in the valuation list for the area on 1st April in the preceding year other than any hereditament so appearing in pursuance of, or of the enactment re-enacted by, section 33(3) and 34(3) of this Act, and of the values appearing to the Commissioners to represent the net annual values of hereditaments occupied by or on behalf of the Crown.
- (2) For the purposes of this Schedule the aggregate net annual value for any year of the area of an Electricity Board, or of any part of a rating area of which part only is comprised within the area of an Electricity Board, shall be ascertained by such aggregation or apportionment as may be required ; and any apportionment under this sub-paragraph shall be made, and the result thereof certified, by the Commissioners.
- (3) References in this Schedule to the area of an Electricity Board shall be construed, in relation to the Generating Board, as references to the whole of England and Wales.

**PART II**

SUPPLEMENTARY PROVISIONS

- 10 It shall be the duty of each Electricity Board, before 16th October preceding the beginning of any rate period in respect of which that Board will fall to be treated as occupying, in a rating area, a hereditament of a rateable value calculated in accordance with Part I of this Schedule, to transmit to the Commissioners a statement setting out particulars of all matters estimated, calculated and certified (otherwise than by the Minister or the Commissioners) for the purpose of computing the rateable value of that hereditament.
- 11 Before 15th November preceding the beginning of the rate period the Commissioners shall transmit particulars to each Electricity Board of the aggregate net annual value of the area of the Board and of each rating area or part of a rating area within the area of the Board.
- 12 Before the said 15th November the Commissioners shall notify to each rating authority the particulars necessary to enable the authority to calculate the rateable value of the hereditament which any Electricity Board are to be treated as occupying in the area of the authority.
- 13 The Commissioners shall calculate the rateable value of the hereditament which any Electricity Board 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 the rate period.
- 14 Where the Commissioners notify the amount of a rateable value to the rating authority in respect of an Electricity Board in accordance with paragraph 13 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 Board 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

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alterations (if any) to be made in the valuation list as may be requisite for showing the Board 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 Board in the list as the occupier of a hereditament of the said rateable value.

- 15 For the purposes of section 34(2)(c) of this Act, paragraph 8 of Schedule 5 to this Act shall have effect as if in that paragraph—
- (a) for any reference to section 32(2)(b) of this Act there were substituted a reference to the said section 34(2)(c); and
  - (b) for any reference to the Minister of Transport there were substituted a reference to the Minister of Power.
- 16 Before making any order under paragraph 2(2) or the proviso to paragraph 3(1) of this Schedule, the Minister shall consult with the Electricity Council, 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 provisions altering any enactment or instrument, as the Minister 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.

## SCHEDULE 8

Section 40.

### CHARITIES EXCLUDED FROM MANDATORY RELIEF.

- 1 The universities of Birmingham, Bristol, Cambridge, Durham, East Anglia, Essex, Exeter, Hull, Keele, Kent at Canterbury, Lancaster, Leeds, Leicester, Liverpool, London, Manchester, Newcastle upon Tyne, Nottingham, Oxford, Reading, Sheffield, Southampton, Sussex, Wales, Warwick and York, but exclusive in the case of the University of London of the institution of that university known as Goldsmiths' College.
- 2 The colleges, institutions and schools of the universities of Durham, London and Wales, with the exception of—
- (a) the following colleges of the University of Durham, that is to say, the College of the Venerable Bede, St. Chad's College and St. John's College; and
  - (b) the following colleges and institute of the University of London, that is to say, New College, Richmond College, the theological department of King's College London as defined in the King's College (Transfer) Act 1908, and the Lister Institute of Preventive Medicine.
- 3 The Federated Institutes of the British Postgraduate Medical Federation, with the exception of the Institute of Cancer Research.
- 4 The Manchester College of Science and Technology.

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- 5       The Battersea College of Technology, the Birmingham College of Advanced Technology, the Bradford Institute of Technology, the Bristol College of Science and Technology, Brunei College, the Chelsea College of Science and Technology, the Loughborough College of Technology, the Northampton College of Advanced Technology, the Royal College of Advanced Technology (Salford) and the Welsh College of Advanced Technology.
- 6       The colleges and halls in the universities of Oxford and Cambridge.

## SCHEDULE 9

Section 49.

### REBATES UNDER S. 49.

#### PART I

##### *Reckonable rates*

- 1       In the case of a rebate application by such a person in respect of such a hereditament as is mentioned in paragraph (a) of section 49(3) of this Act, the applicant's reckonable rates shall, subject to the provisions of this Part of this Schedule, be—
- (a) the amount of the rates chargeable on that person in respect of that hereditament for the rebate period to which the application relates, less
  - (b) the proportion of that amount which, by virtue of paragraph 3 and apart from paragraph 4 of this Schedule, is or would be the reckonable rates in relation to that rebate period of any person or persons entitled to apply for a rebate in respect of any part of that hereditament by virtue of paragraph (c) of the said section 49(3).
- 2       In the case of a rebate application by such a person in respect of such a hereditament as is mentioned in paragraph (b) of the said section 49(3), the applicant's reckonable rates shall, subject to the provisions of this Part of this Schedule, be—
- (a) an amount equal to such proportion of the rates chargeable on that person in respect of that hereditament for the rebate period to which the application relates as, having regard to the apportionment of the rateable value of the hereditament referred to in section 115(3)(a) of this Act, the rating authority may determine to be attributable to the part of that hereditament used for the purposes of a private dwelling or private dwellings, less
  - (b) the proportion of that amount which, by virtue of paragraph 3 and apart from paragraph 4 of this Schedule, is or would be the reckonable rates in relation to that rebate period of any person or persons entitled to apply for a rebate in respect of any part of that hereditament by virtue of the said paragraph (c).
- 3       In the case of a rebate application by such a person in respect of such a part of a hereditament as is mentioned in the said paragraph (c), the applicant's reckonable rates shall, subject to the provisions of this Part of this Schedule, be such proportion of the amount which, for the purposes of a rebate application in respect of the same rebate period by an occupier of the hereditament, is or would be the amount referred to in paragraph 1(a) or, as the case may be, paragraph 2(a) of this Schedule as the rating authority may consider it appropriate (having regard to all the circumstances and, in particular, where that part of the hereditament is at the date of the making



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of the application the subject of a tenancy to which the Rent Acts apply or a statutory tenancy, to any relevant agreement or determination such as is mentioned in the definition of " rates " contained in section 25(1) of the Rent Act 1957 or in section 47(1) of the Rent Act 1965) to attribute to that part of the hereditament.

4 Where, at the date of the making of a rebate application in respect of any hereditament or part of a hereditament, the persons who reside or are usually resident in the relevant premises, that is to say—

- (a) in the case of such an application as is mentioned in paragraph 1 or 2 of this Schedule, the hereditament apart from any part thereof in respect of which by virtue of the said paragraph (c) any other person is entitled to make a rebate application ;
- (b) in the case of such an application as is mentioned in paragraph 3 of this Schedule, the part of the hereditament in respect of which the application is made,

include (apart from any child or children) any person in addition to the applicant and one other person who is either the spouse or a relative of the applicant, then, subject to paragraph 6 of this Schedule, the applicant's reckonable rates shall be reduced by an amount bearing the same proportion to the amount of the reckonable rates as the number of those additional persons bears to the total number of persons who at the said date reside or are usually resident in the relevant premises (any child who is not a child of the applicant or in the applicant's care being disregarded and any child not falling to be disregarded being counted as half a person).

5 In the case of a rebate application by one of two or more joint occupiers or, as the case may be, joint tenants, paragraph 4 of this Schedule shall have effect as if for the words " one other person who is either the spouse or a relative of the applicant " there were substituted the words " the applicant's spouse, if any ".

6 If any of the additional persons referred to in paragraph 4 of this Schedule represents to the rating authority that he has no income or only such income as he receives from the applicant, and if the authority are satisfied that the representation is true, the authority shall make no reduction under that paragraph in respect of that person.

7 Where a rebate application in respect of, or of part of, a hereditament is made by a person who did not become entitled to make it until more than one month after the beginning of the rebate period to which it relates, then—

- (a) if the rating authority to whom the application is made are satisfied that, for that rebate period, the applicant has made or is liable to make (and neither is nor will be entitled to recover) a payment by way of rates or rent entitling him to apply for a rebate in respect of, or of part of, some other hereditament, the amount of the applicant's reckonable rates shall be increased by that sum or 15s., whichever is the less;
- (b) in any other case, the amount of the applicant's reckonable rates shall be increased by an amount bearing the same proportion to 15s. as the part of the rebate period to which the application relates falling before the date when the applicant became entitled to make it bears to the whole of that period.

8 Where a rate period falls partly in one rebate period and partly in another, then, for the purposes of a rebate under section 49 of this Act, a proportionate part of the rates chargeable for that rate period shall be deemed to be chargeable for each respectively of those rebate periods.

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## PART II

### *Reckonable income and appropriate limits thereof*

- 9 For the purposes of a rebate application in respect of any rebate period, the applicant's reckonable income shall, subject to paragraphs 10 and 11 of this Schedule, be his income in the relevant assessment period, that is to say, the period of six months ending, if the rebate period begins on 1st April, with the preceding 31st December, or if the rebate period begins on 1st October, with the preceding 30th June.
- 10 If—
- (a) at the date of the making of the application the applicant is married and living with his spouse ; and
  - (b) he was married to, and living with, that spouse for the whole or any part of the relevant assessment period,
- his income in that assessment period shall, subject to paragraph 11 of this Schedule, be deemed to include any income of his spouse in that assessment period or, as the case may be, that part thereof.
- 11 There shall be left out of account for the purposes of paragraphs 9 and 10 of this Schedule—
- (a) any income by way of payments in respect of living accommodation or board made by any person residing or usually resident in the relevant premises within the meaning of paragraph 4 of this Schedule ;
  - (b) in the case of a rebate application by the occupier of a hereditament, such part of any rent received by the occupier from any other person who was (or, if section 49 of this Act had been in force during the relevant assessment period, would have been) entitled to make a rebate application in respect of part of that hereditament as is equal to the amount which, by virtue of paragraph 3 and apart from paragraph 4 of this Schedule, was or would have been the amount of that other person's reckonable rates.
- 12 The limit of income for the purposes of section 49(1)(b) of this Act shall, subject to paragraphs 13 and 14 of this Schedule, be the following amount of income for the six months of the relevant assessment period, namely—
- (a) if at the date of making of the application the applicant is married and living with his spouse, £260 ;
  - (b) in any other case, £208.
- 13 The appropriate limit specified in paragraph 12 of this Schedule shall, subject to paragraph 14 thereof, be increased by £39 for any child, or for each of any children, who at the date of the making of the application, being a child of the applicant or in the applicant's care, usually resides with the applicant.
- 14 The Minister, with the approval of the Treasury, may by order vary either of the limits of income specified in paragraph 12. or the amount of the increase thereof in respect of a child specified in paragraph 13, of this Schedule ; but no such order shall be made unless a draft thereof has been laid before, and approved by a resolution of, each House of Parliament.
- 15 For the purposes of this Part of this Schedule, an applicant shall be treated as living with his spouse at any time unless at that time either—

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- (a) they are separated under an order of a court of competent jurisdiction or by deed of separation ; or
- (b) they are in fact separated in such circumstances that the separation is likely to be permanent.

### PART III

#### *Affording of rebates*

- 16 Where on any rebate application a rebate is granted in respect of any rebate period, then subject to paragraphs 24 and 25 of this Schedule, the rebate shall be afforded—
- (a) if the applicant is such a person as is mentioned in section 49(3)(a) or (b) of this Act who himself pays to the rating authority the rates chargeable in respect of the hereditament to which the application relates, in accordance with paragraphs 17 to 20 of this Schedule ;
  - (b) if
    - (i) the applicant is such a person as is mentioned in the said section 49(3)(a) or (b) but, by virtue of section 55 or 56 of this Act or of any other arrangements, the said rates are paid by or through the owner of the hereditament ; or
    - (ii) the applicant is such a person as is mentioned in section 49(3)(c) of this Act,in accordance with paragraphs 21 to 23 of this Schedule ;
- and in this Part of this Schedule the expression " relevant rates " means the amount of the rates which are, or are deemed under paragraph 8 of this Schedule to be, chargeable for that rebate period in respect of the hereditament or part of a hereditament to which the application relates.
- 17 If the rebate is granted before any of the relevant rates have been paid, the occupier shall be liable to pay only the amount by which the relevant rates exceed the amount of the rebate.
- 18 If the rebate is granted after all the relevant rates have been paid, the rating authority shall refund the amount of the rebate to the applicant.
- 19 If the rebate is granted after some but not all of the relevant rates have been paid, the rating authority may adjust the amount of any payment remaining to be made in respect of those rates so as to take account of the rebate or may afford the rebate in such other manner as appears to them convenient.
- 20 Notwithstanding anything in paragraphs 17 to 19 of this Schedule, where the amount of the rebate does not exceed £2 10s., the rating authority may pay the amount of the rebate to the applicant at the end of the rebate period or afford the rebate in such other manner and at such time, being a time before, or as early as reasonably practicable after, the end of the rebate period, as appears to them convenient.
- 21 Where in a case falling within paragraph 16(b)(i) of this Schedule the owner is a local authority, then, subject to paragraph 23 of this Schedule—
- (a) if that authority are not the rating authority, the rating authority shall pay the amount of the rebate to the owner authority in such manner as may be agreed between them and the owner authority shall afford the amount of

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- the rebate in accordance with sub-paragraph (b) of this paragraph in like manner as if they were the rating authority;
- (b) if the owner authority are also the rating authority, they may adjust the amount of the periodical payments to the authority as owner to take account of the rebate or afford the rebate by way of refund of any such payments already made, as appears to them convenient.
- 22 In any other case falling within paragraph 16(b) of this Schedule, the rating authority shall, subject to paragraph 23 of this Schedule, pay the amount of the rebate to the applicant at the end of the rebate period or so soon thereafter as the rebate is granted.
- 23 If at the time when a payment of rebate falls to be made under paragraph 21 or 22 of this Schedule the rating authority have reasonable grounds for believing—
- (a) in a case falling within paragraph 16(b)(1) of this Schedule, that an amount equal to the relevant rates has not been paid to the owner of the hereditament; or
- (b) in a case falling within paragraph 16(b)(ii) of this Schedule, that an amount equal to the applicant's reckonable rates has not been paid to the occupier of the hereditament in respect of part of which the application is made,
- the rating authority may withhold payment of the whole or such part as they think fit of the amount of the rebate, but may, if they think fit, pay any amount so withheld at any subsequent time when they are satisfied that the appropriate amount has been paid as aforesaid.
- 24 Where the amount of the relevant rates recoverable is for the time being reduced under section 8(1) of this Act, the rating authority may withhold a proportionate part of the amount of the rebate.
- 25 Where the rating authority are for the time being affording the applicant any relief from the relevant rates under section 53 of this Act or section 2 of the Rating (Interim Relief) Act 1964, they shall afford the rebate only if, and to the extent that, the amount thereof exceeds the aggregate amount afforded the applicant by way of such relief as aforesaid in that rebate period.

## PART IV

### *Interpretation*

- 26 In this Schedule, the following expressions have the following meanings respectively, that is to say—
- " child " means a person who would be treated as a child for the purposes of the Family Allowances Act 1965 ;
- " local authority " means a rating authority, a county council or the Greater London Council;
- " relative " means any of the following, that is to say, son, daughter, father, mother, brother, sister, grandparent, grandchild, uncle, aunt, nephew and niece ; and, in deducing relationships for the purposes of this definition, an adopted person shall be treated as the child of the person or persons by whom he was adopted and not as the child of any other person and, subject as aforesaid, any relationship of the half-blood shall be treated as the relationship of the whole blood, and any illegitimate person shall be treated as the legitimate child of his mother.

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## SCHEDULE 10

Section 50.

### PAYMENT OF RATES ON DWELLING BY INSTALMENTS.

- 1 Subject to paragraph 2 of this Schedule, a notice by any person under section 50(1) of this Act may be given—
- (a) at any time not earlier than 1st February preceding the beginning of a year and not later than 30th April in that year; or
  - (b) in the year in which he first becomes qualified to serve such a notice in respect of the hereditament in question, on any later date in that year which is not later than the twenty-eighth day after he first became so qualified;
- and the effective date of the notice—
- (i) where it is given less than three months before the end of a rate period, shall be the first day of the next succeeding rate period ;
  - (ii) in any other case shall be the date of the giving of the notice.
- 2 Where under paragraph 1 of this Schedule a notice under the said section 50(1) would fall to be given at a time before the first occasion when rates are levied in respect of the hereditament in question, the notice may be given at any time not later than the fourteenth day after service of the first demand note for such rates, and the effective date of the notice shall not be earlier than the date of the service of that demand note.
- 3 Where a notice under the said section 50(1) in respect of any hereditament is duly given to the rating authority by a person qualified to give it, the authority shall—
- (a) in respect of the year in which the effective date of that notice falls (or so much of that year as falls after that date); and
  - (b) in respect of each subsequent year until that notice ceases to be in force, send to that person a statement in writing specifying the number of the instalments by which the rates are to be paid in the year in question, the respective dates on which those instalments are to become due, and the respective amounts of those instalments:
- Provided that, where the notice under the said section 50(1) is given after the service of a demand note for rates for the rate period in which the effective date of that notice falls, the requirements of sub-paragraph (a) of this paragraph shall be deemed to be satisfied if that demand note included the statement required in consequence of the notice.
- 4 The number of the instalments specified in any statement under paragraph 3 of this Schedule—
- (a) if the effective date of the notice under the said section 50(1) is after 30th April, shall in the year in which that effective date falls be not less than the number of complete months between that date and the end of that year (including, if that date is the first day of a month, that month) reduced, if that number of months is three, by one or, if that number of months is four or more, by two ;
  - (b) in any other case shall be not less than ten;
- and the date specified in any such statement for the first instalment thereunder shall not be earlier than ten days after the date when the statement is sent, and the interval between any two of the instalment dates shall not be less than one month.
- 5 The amounts specified in any statement under the said paragraph 3 for the instalments payable in the year or part of a year to which the statement relates—

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- (a) if that statement relates to a whole year and that year includes two or more rate periods, shall be fixed on the basis that the amount in the pound of all rates levied in that year will be that of the rates levied in the first of those rate periods ; or
- (b) if that statement relates to part of a year and that part of a year includes the whole or part of two or more rate periods, shall be fixed on the basis that the amount in the pound of the rates levied in any rate period or periods beginning after the date of the sending of the statement will be the amount in the pound, or the average of the amounts in the pound, of the rates levied in any rate period or periods in that year beginning before that date ; and
- (c) in every case, shall (apart from any rebate under section 49 of this Act) be equal, except that the rating authority may round off the amount of any of those instalments other than either the first or the last to the nearest shilling and adjust the amount of the first or, as the case may be, last of those instalments accordingly;

but the rating authority may by a further statement in writing make such adjustments in those amounts as may from time to time be necessary in consequence of any change in the amount the occupier is liable to pay by way of rates in respect of that year or part of a year.

- 6 A notice under the said section 50(1) shall cease to be in force—
- (a) if the person by whom it was given withdraws it by a further notice in writing to the rating authority ; or
  - (b) if—
    - (i) any instalment is not paid on or before the date when it is due ; or
    - (ii) the rating authority are satisfied that the person aforesaid is no longer qualified to give a notice under the said section 50(1) in respect of the hereditament in question,

and the rating authority give notice in writing to that person that, by reason of the default or, as the case may be his ceasing to be so qualified, the notice under the said section 50(1) is being treated as cancelled;

and upon the giving of any notice under this paragraph any amount due by way of rates in respect of the hereditament shall be recoverable as if no notice had been given under the said section 50(1), without prejudice, however, to the right to give a fresh notice under the said section 50(1) in accordance with paragraph 1(a) of this Schedule.

## SCHEDULE 11

Section 52.

### TEMPORARY REDUCTION OF RATEABLE VALUE IN CERTAIN CIRCUMSTANCES.

- 1 (1) If an order of the Minister under section 52 of this Act that this Schedule is to have effect is for the time being in force, then in the case of—
- (a) a hereditament which is either a dwelling-house or a private garage or private storage premises ; or
  - (b) a hereditament which satisfies the following conditions, that is to say—
    - (i) that it consists partly of premises used wholly for the purposes of a private dwelling or private dwellings and partly of premises not so used ; and

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- (ii) that it does not consist of or comprise premises which are licensed for the sale of intoxicating liquor for consumption on the premises ; and
- (iii) the premises not used wholly as aforesaid neither are nor include premises used for the purposes of a hotel, inn, guest-house or boarding-house or for the letting of rooms singly for residential purposes; and
- (iv) that not less than one-tenth of the gross value of the hereditament for the purposes of section 19 of this Act is attributable to the premises used wholly as aforesaid,

the rateable value of the hereditament shall be taken to be the amount produced by deducting from the net annual value of the hereditament under the said section 19 such percentage of that value as may be prescribed by the Minister's order for sub-paragraph (a) or (b) of this paragraph, as the case may be; and in so prescribing a percentage for either of those sub-paragraphs the Minister may make different provision according to the area, being an administrative county, a county borough, a rating area in Greater London, or the Isles of Stilly, in which a hereditament is situated.

- (2) In sub-paragraph (1)(b)(iii) of this paragraph, the reference to the letting of rooms is a reference to the letting thereof by way either of a tenancy or of a licence, and either with or without board or other services or facilities.

2 For the purposes of this Schedule—

- (a) the question whether any premises are used wholly for the purposes of a private dwelling or private dwellings shall be determined in accordance with Schedule 13 to this Act;
- (b) the expression " private garage " means a hereditament having a floor space not exceeding 240 square feet and used as a lock-up garage, other than a hereditament which—
  - (i) forms part of the premises in which a business of providing services for motor vehicles is carried on; or
  - (ii) is provided by the keeper of a hotel, inn, guesthouse or boarding-house and used wholly or mainly for the motor vehicles of his guests ; or
  - (iii) is used as a garage for a motor vehicle chargeable with duty under Schedule 2, 3 or 4 to the Vehicles (Excise) Act 1962 (which Schedules comprise hackney carriages, tractors and goods vehicles), whether it is also used for any other vehicle or not;
- (c) the expression " private storage premises " means a hereditament used wholly in connection with a dwelling-house or dwelling-houses and so used wholly or mainly for the storage or accommodation of any of the following articles belonging to persons residing in that dwelling-house or those dwelling-houses, namely, household stores and other articles of domestic use and light vehicles (that is to say, bicycles, tricycles, perambulators and other similar vehicles) whether mechanically propelled or not.

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SCHEDULE 12

Sections 97, 99, 102.

FORMS OF DOCUMENTS A.

A. Complaint for non-payment of rate

In the [county of \_\_\_\_\_], Petty Sessional Division of \_\_\_\_\_].  
 The complaint of [insert name of rating authority or person acting for them] who state that A.B., being a person duly rated and assessed by [them] in a rate made on \_\_\_\_\_ in the sum of £ \_\_\_\_\_ has not paid the said sum or any part of it.  
 Taken before me this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.  
 \_\_\_\_\_ J.P.  
 Justice of the Peace for the [county] first above mentioned.

*Note.—1. Complaints for non-payment of rates by two or more persons may be combined in a single document.*

*2. This and the following Forms may be adapted to meet a case where a person is in default as to part only of the sum to which he was rated.*

B. Summons for non-payment of rate

In the [county of \_\_\_\_\_], Petty Sessional Division of \_\_\_\_\_].  
 To A.B., of \_\_\_\_\_.  
 Complaint has this day been made to me, the undersigned Justice of the Peace by \_\_\_\_\_ of \_\_\_\_\_ in the said [county] of \_\_\_\_\_ that you, being a person duly rated and assessed in a rate made on \_\_\_\_\_ in the sum of £ \_\_\_\_\_ have not paid that sum or any part of it:  
 You are therefore hereby summoned to appear on \_\_\_\_\_ day the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_, at the hour of \_\_\_\_\_ in the \_\_\_\_\_ noon, before the Magistrates' Court sitting at \_\_\_\_\_, to show cause why you have not paid the said sum.  
 If you do not appear you will be proceeded against as if you had appeared and be dealt with according to law.  
 Dated the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.  
 \_\_\_\_\_ J.P.  
 Justice of the Peace for the [county] first above mentioned.

NOTE

The under-mentioned costs have already been incurred:—

	s.	d.
Clerk to the Court ... ..		
Rating authority, for obtaining this summons ... ..		

If the amount of these costs, together with the rate claimed, be paid to [insert name of rating authority] before the day on which this summons is returnable, all further proceedings will be stopped.

C. (1) Form of Distress Warrant



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In the [county of \_\_\_\_\_], Petty Sessional Division of \_\_\_\_\_.

To [insert name of rating authority] and to each and all of the constables of \_\_\_\_\_.

On \_\_\_\_\_, 19\_\_\_\_, complaint was made by \_\_\_\_\_ that A.B., being a person duly rated and assessed in a rate made on \_\_\_\_\_, 19\_\_\_\_, in the sum of £ \_\_\_\_\_, had not paid that sum or any part thereof:

And on \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ the complainants [and the said A.B.] have appeared before the Magistrates' Court sitting at \_\_\_\_\_ [but the said A.B. has not so appeared and it has been satisfactorily proved that he was duly served with a summons so to appear]:

And it being now duly proved to the Court on oath [in the presence of the said A.B.] that the said A.B. was assessed at the sum of £ \_\_\_\_\_ in a rate dated \_\_\_\_\_ and duly made and published and that the said sum has been duly demanded from the said A.B. but that he has not paid it:

And the said A.B. not showing any sufficient cause for not paying the said sum:

You are hereby commanded forthwith to make distress of the goods and chattels of the said A.B. and if within [five] days after the making of the distress the sums set out below (together with the lawful charges for taking and keeping the said distress) are not paid, to sell the said goods and chattels distrained by you and out of the proceeds of the sale to retain the said sums set out below, together with the lawful charges for taking, keeping and selling the said distress, and paying over any balance on demand to the said A.B.; and if no such distress can be found you are to certify that fact to the Court.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

*J.P.*

Justice of the Peace for the [county] first above mentioned.

*Particulars*

	£	s.	d.
1. Sum due for rate ... ..			
2. For costs of obtaining warrant of distress ... ..			
Total ... ..			

C. (2)Form of Distress Warrant against several Ratepayers

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In the [county of \_\_\_\_\_], Petty Sessional Division  
 of \_\_\_\_\_].

To [Insert name of rating authority] and to each and all of the constables of

On \_\_\_\_\_, 19\_\_\_\_, complaint was made by  
 that the persons whose names are given in the particulars at the foot of this warrant, being persons duly rated and assessed in the respective amounts set out in those particulars by rates made on the dates there set out had not paid those sums or any part thereof:

And on \_\_\_\_\_, 19\_\_\_\_  
 at \_\_\_\_\_  
 the complainants and [Names of parties who have appeared] have appeared before the Magistrates' Court sitting at [but the [other] persons whose names are given in the particulars at the foot of this warrant have not so appeared and it has been satisfactorily proved to the Court that the said persons not so appearing have been duly served with a summons in that behalf]:

And it being now duly proved to the Court on oath in the presence of the parties so appearing that the said persons named in the said particulars were assessed at the respective amounts there set out by the rates made as there specified and duly published and that those sums have been duly demanded from the said persons respectively but that they have not paid them or any part thereof:

And the said persons not showing any sufficient cause for not paying the said sums:

You are hereby commanded forthwith to make distress of the goods and chattels of the said persons and if within [five] days after the making of the distress the respective sums set out in the said particulars (including in each case the sums for costs there specified and the lawful charges for taking and keeping the said distress) are not paid, to sell the goods and chattels of the parties in default distrained by you and out of the proceeds of sale to retain the respective sums so specified, together with the lawful charges for taking, keeping and selling the distress, and in each case paying over any balance on demand to the person whose goods and chattels have been so sold; and if no such distress can be found in the case of any of the said persons you are to certify that fact to the Court.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

J.P.

Justice of the Peace for the  
 [county] first above mentioned.

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*Particulars*

Name of Ratepayer	Residence	Rate dated	Arrears under rate dated	Costs	Total
		£ s. d.	£ s. d.	£ s. d.	£ s. d.

DForm of Warrant of Commitment in default of Distress

In the [county of \_\_\_\_\_], Petty Sessional Division of \_\_\_\_\_].

To each and all of the constables of and to the Governor of Her Majesty's prison at \_\_\_\_\_

On \_\_\_\_\_, 19\_\_\_\_, complaint was made by \_\_\_\_\_ that A.B., being a person duly rated and assessed in a rate made on \_\_\_\_\_ 19\_\_\_\_, in the sum of £ \_\_\_\_\_, had not paid that sum or any part thereof :

And on \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ the complainants [and the said A.B.] appeared before the Magistrates' Court sitting at \_\_\_\_\_ [but the said A.B. did not appear before the Court and it was satisfactorily proved that he was duly served with a summons so to appear]:

And it was duly proved to the Court on oath [in the presence of the said A.B.] that the said A.B. was assessed at the sum of £ \_\_\_\_\_ by a rate dated \_\_\_\_\_ and duly made and published, and that the said sum had been duly demanded from the said A.B., but that he had not paid it.

And the said A.B. not showing any sufficient cause for not paying the said sum, the Court issued a warrant to commanding them to levy the said sum, together with the sum for the costs of obtaining that warrant set out below, by distress and sale of the goods and chattels of the said A.B. :

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And it appearing that no sufficient distress on which to levy the said sums could be found:

And inquiry having been made by the competent Court in the presence of the said A.B. as to whether his failure to pay the said sums was due either to his wilful refusal or to his culpable neglect, and that Court not being of opinion that the failure of the said A.B. was not so due:

It is ordered that the said A.B. be committed to prison for unless the said sums together with the further costs and charges set out below are sooner paid:\*

You, the said constables, are hereby required to take the said A.B., and convey him to the Governor of Her Majesty's Prison at ; and you, the said Governor, to receive the said A.B. into custody and imprison him for [state period] or until he be sooner discharged in due course of law.

Dated the                      day of                      , 19                      .

J.P.  
 Justice of the Peace for the  
 [county] first above mentioned.

<i>Particulars</i>		£	s.	d.
1.	Sum due for rate ... ..			
2.	For costs of obtaining warrant of distress ... ..			
3.	Sum payable for the fees, charges and expenses attending the distress ... ..			
4.	Costs of commitment ... ..			
	Total ... ..			

\* NOTE: The period of detention will be reduced as provided by section 102(5) of the General Rate Act 1967 if part payment is made of the sum due.

SCHEDULE 13

Sections 115(1), Sch. 11 § .2(a).

USE OF PREMISES AS PRIVATE DWELLING.

- 1            The provisions of this Schedule shall have effect for the purpose of determining whether any hereditament or premises is or are used wholly for the purposes of a private dwelling or private dwellings.
- 2            (1) If in the case of a hereditament which is used for the letting of rooms singly for residential purposes there is used for such lettings the whole, or substantially the whole, of the available accommodation (that is to say the whole, or substantially the whole, of so much of the accommodation in the hereditament as is suitable for being used for such lettings), then unless the whole, or substantially the whole, of that available accommodation consists of dwellings—

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- (a) which have at any time been approved under section 1 of the Housing (Financial Provisions) Act 1958 or the corresponding provision of any enactment repealed by that Act or under Part I of the Housing Act 1961 ; or
- (b) which have been provided or improved in accordance with proposals approved under section 9 of the said Act of 1958 or the corresponding provision of any enactment repealed by that Act; or
- (c) in respect of which grants have at any time been paid to a housing association or development corporation under section 12 or 30 of the said Act of 1958 or the corresponding provision of any enactment repealed by that Act,

that hereditament shall be deemed not to be used for the purposes of a private dwelling or private dwellings ; but save as aforesaid a hereditament shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling or private dwellings by reason that one or more rooms therein are let for residential purposes.

- (2) In the foregoing sub-paragraph, references to the letting of rooms are references to the letting thereof by way either of a tenancy or of a licence, and either with or without board or other services or facilities.

3 A hereditament shall be deemed not to be used for the purposes of a private dwelling or private dwellings if it consists wholly or mainly of land used as sites for moveable dwellings within the meaning of section 269 of the Public Health Act 1936.

4 A hereditament or premises shall not be deemed to be used otherwise than wholly for the purposes of a private dwelling or private dwellings by reason of either or both of the following circumstances, that is to say—

- (a) that there is included in the hereditament or premises a garage, outhouse, garden, yard, court, forecourt or other appurtenance which is not used, or not used wholly, for the purposes of a private dwelling ;
- (b) that part of the hereditament or premises, not being such an appurtenance as aforesaid, is used partly for the purposes of a private dwelling or private dwellings and partly for other purposes, unless that part was constructed, or has been adapted, for those other purposes,

or by reason that a person who resides in the hereditament or premises, or in part thereof, is required or permitted to reside there in consequence of his employment or of holding an office.

5 Where part only of a hereditament is used for purposes other than those of a private dwelling or private dwellings and, if that part were a separate hereditament in the same occupation as the remainder of the hereditament and used solely for those other purposes, that separate hereditament would not be liable to be rated, the first-mentioned hereditament shall be deemed to be used wholly for the purposes of a private dwelling or private dwellings.

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## SCHEDULE 14

Section 117.

## REPEALS.

## PART I

## ENACTMENTS REPEALED

Chapter	Short Title	Extent of Repeal
43 Eliz. 1. c. 2.	The Poor Relief Act 1601.	The whole Act.
17 Geo. 2. c.38.	The Poor Relief Act 1743.	The whole Act.
41 Geo. 3. c. 23.	The Poor Rate Act 1801.	The whole Act.
5 & 6 Will. 4. c. 50.	The Highway Act 1835.	Sections 27 and 33.  In section 105, the words " by any rate made under or in pursuance of this Act, or ", the words " to the surveyor or surveyors, or ", the words " rate shall have been made or ", and the words " the making of any rate or ".  Section 106.  In section 107, the words " rate, nor any ".
33 & 34 Vict. c. 41.	The Poor Rate Assessment and Collection Act 1869.	The whole Act.
37 & 38 Vict. c. 54.	The Rating Act 1874.	The whole Act.
52 & 53 Vict. c. 27.	The Advertising Stations (Rating) Act 1889.	The whole Act.
15 & 16 Geo. 5. c. 90.	The Rating and Valuation Act 1925.	The whole Act except sections 2(7), 9(1), 10, 48, 49, 52, 54 and 62(3) and Schedules 6 and 7.  Section 2(7) from " The assessment " onwards.
18 & 19 Geo. 5. c. 8.	The Rating and Valuation Act 1928.	The whole Act.
18 & 19 Geo. 5. c. 44.	The Rating and Valuation (Apportionment) Act 1928.	The whole Act.
19 & 20 Geo. 5. c. 17.	The Local Government Act 1929.	Sections 67, 71, 72 and 84.
23 & 24 Geo. 5. c. 51.	The Local Government Act 1933.	Sections 186, 189, 192(1) and 193(7).

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Chapter	Short Title	Extent of Repeal
1 & 2 Geo. 6. c. 65.	The Rating and Valuation (Air-Raid Works) Act 1938.	The whole Act.
2 & 3 Geo. 6. c. 31.	The Civil Defence Act 1939.	Section 69.
11 & 12 Geo. 6. c. 26.	The Local Government Act 1948.	Sections 33, 34, 39 to 48, 49(1), 50 to 53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69 to 71, 85(1), 86, 87(1), 88(2), 91, 94(2) to (4), 100(1) and (2), 102, 109, 110, 120(3) and 121(4).  In section 121(5) the words " and the provisions of section nine of the Rating and Valuation Act 1925 ".  In section 121(7) the words " notwithstanding subsection (2) of section nine of the Rating and Valuation Act 1925 ".  In section 141(1) the words " or Part V ".  Section 143(1)(a).  Section 144(4) from " Provided that " onwards.  Section 144(9).  In Schedule 1, paragraphs 1 and 3.
12, 13 & 14 Geo. 6. c. 42.	The Lands Tribunal Act 1949.	In section 1(3)(e) the words " forty-nine ".
1 & 2 Eliz. 2. c. 42.	The Valuation for Rating Act 1953.	The whole Act.
4 & 5 Eliz. 2. c. 9.	The Rating and Valuation (Miscellaneous Provisions) Act 1955.	The whole Act except sections 11 and 17.
5 & 6 Eliz. 2. c. 17.	The Rating and Valuation Act 1957.	The whole Act.
5 & 6 Eliz. 2. c. 48.	The Electricity Act 1957.	Part II of Schedule 4 so far as it amends the Local Government Act 1948.
6 & 7 Eliz. 2. c. 55.	The Local Government Act 1958.	Sections 9 to 15 and Schedule 2.  In Schedule 8, paragraphs 22 to 26, paragraph 33, and

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Chapter	Short Title	Extent of Repeal
		in paragraph 35 the words " 23 to " and the words from " except " onwards.
7 & 8 Eliz. 2. c. 25.	The Highways Act 1959.	Section 301.
7 & 8 Eliz. 2. c. 36.	The Rating and Valuation Act 1959.	The whole Act.
8 & 9 Eliz. 2. c. 12.	The Distress for Rates Act 1960.	The whole Act.
8 & 9 Eliz. 2. c. xxxvi.	The City of London (Various Powers) Act 1960.	Section 35. Section 36(2) so far as it relates to the Poor Relief Act 1743 or the Poor Rate Assessment and Collection Act 1869.
9 & 10 Eliz. 2. c. 45.	The Rating and Valuation Act 1961.	The whole Act except sections 12(6) and 29(3) and (4).
10 & 11 Eliz. 2. c. 46.	The Transport Act 1962.	Section 66.
10 & 11 Eliz. 2. c. 58.	The Pipe-lines Act 1962.	Section 41.
1963 c. 33.	The London Government Act 1963.	Section 63(1). Section 63(2) from " being " onwards Schedule 15 except paragraphs 5(1), 6, 10, 18 and 21.
1963 c. 38.	The Water Resources Act 1963.	Section 122.
1964 c. 42.	The Administration of Justice Act 1964.	Paragraph 26 of Schedule 3.
1965 c. 36.	The Gas Act 1965.	Section 3.
1965 c. 56.	The Compulsory Purchase Act 1965.	Section 27(5).
1966 c. 9.	The Rating Act 1966.	Section 1. Sections 3 to 8. Section 10(2)(a). Section 11(1) except for the definitions of " gross rate income ", " the Minister ", " rate ", " rating authority " and " year ". Section 11(2).



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Chapter	Short Title	Extent of Repeal
<a href="#">1966 c. 42.</a>	The Local Government Act 1966.	Sections 6, 16 to 26 and In section 40(3), the figures " 24 " Section 43(2)(c). Schedules 2 and 4. In Schedule 5, paragraph 3. In Schedule 6, Part III.

## PART II

### REVOCATIONS OF, OR IN, STATUTORY INSTRUMENTS

- 1 The Gas Boards (Rateable Values) Order 1962 ([S.I. 1962 No. 1687](#)).
- 2 The Electricity Boards (Rateable Values) Order 1962 ([S.I. 1962 No. 1688](#)).
- 3 The Rating of Owners Order 1962 ([S.I. 1962 No. 2016](#)).
- 4 The Rating (Charitable Institutions) Order 1963 ([S.I. 1963 No. 1361](#)).
- 5 Article 4 of the Transport Boards (Adjustment of Payments) Order 1964 ([S.I. 1964 No. 254](#)).
- 6 The Rating (Charitable Institutions) Order 1965 ([S.I. 1965 No. 1726](#)).
- 7 The Rating (Charitable Institutions) Order 1966 ([S.I. 1966 No. 198](#)).