



Rating and Valuation (Apportionment) Act 1928

1928 CHAPTER 44

Provisions as to Freight-transport Hereditaments

5 Definition of freight-transport hereditaments

- (1) In this Act the expression "Freight-transport hereditament" means all or any of the folio wing hereditaments :—
- (a) A hereditament occupied and used wholly or partly for railway transport purposes as part of—
 - (i) a railway undertaking carried on by a railway company, for which a schedule of standard charges has been settled under the Railways Act, 1921, or to which such a schedule is for the time being applied under section thirty-three of that Act, being an undertaking whereof the railway is used for the conveyance of merchandise otherwise than by passenger train or carriage; and
 - (ii) a light railway undertaking carried on by a light railway company, being an undertaking whereof the light railway is used as a public railway for the conveyance of merchandise otherwise than by passenger train or carriage:
 - (b) A hereditament occupied and used wholly or partly for canal transport purposes as part of a canal undertaking whereof the canal is used for the conveyance of merchandise:
 - (c) A hereditament occupied and used wholly or partly for dock purposes as part of a dock undertaking being an undertaking whereof a substantial proportion of the volume of business is concerned with the shipping and unshipping of merchandise not belonging to or intended for the use of the undertakers :

Provided that a hereditament primarily occupied and used as offices for, or for purposes ancillary to, the general direction and management of a railway, canal or dock undertaking, shall not be deemed a freight-transport hereditament.

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(2) In this Act the following expressions have the meanings hereby respectively assigned to them :—

" Transport purposes" means all or any of the following purposes :—

- (a) " railway transport purposes, " that is to say, all purposes connected with the conveyance or transport by railway of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking;
- (b) " canal transport purposes, " that is to say, all purposes connected with the conveyance or transport by canal, or by a railway forming part of a canal undertaking, of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking;
- (c) " dock purposes, " that is to say, all purposes connected with the shipping or unshipping at a dock of passengers and their luggage, or of carriages, parcels or merchandise, or the conveyance or transport thereof by a railway forming part of a dock undertaking, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking, or connected with the provision of accommodation for vessels and their stores, equipment and tackle (including fishing tackle), whether for purposes of repair or otherwise.

(3) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say—

" Canal undertaking " includes any inland navigation undertaking comprising as part thereof an inland navigation used for the conveyance of merchandise, and "canal" in relation to such an undertaking shall be construed as including an inland navigation:

" Dock " includes any harbour, wharf, pier, jetty or other works in or at which vessels can ship or un-ship merchandise or passengers not being a pier or jetty primarily used for recreation :

" Dock undertaking " means an undertaking carried on by a dock authority, but also includes any other undertaking comprising as part thereof a dock in so far only as its business is carried on at and in connection with that dock:

" Dock authority " means any person or body of persons, whether incorporated or not, who are authorised to construct or are owners or lessees of any dock authorised by or under any Act:

" Light railway " includes a tramroad authorised by any special Act, but does not include any light railway laid wholly or mainly along a public carriageway and used wholly or mainly for the carriage of passengers :

" Light railway company " includes any person or body of persons, whether incorporated or not, who are authorised to construct or are owners or lessees of any light railway authorised by or under any Act or who are working a light railway under any working agreement:

" Merchandise " has the same meaning as that assigned to it by section fifty-seven of the Railways Act, 1921:

" Railway company " has the same meaning as that assigned to it by section eighty-five of the Railways Act, 1921 :

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" Vessel " includes any ship or boat, or any other description of vessel used in navigation.

6 Entries in valuation lists as to freight-transport hereditaments

- (1) In every valuation list every freight-transport hereditament, which is occupied and used wholly for transport purposes shall be shown as being so occupied and used, and as respects every such hereditament occupied and used partly for transport purposes the net annual value thereof shall be shown in the prescribed manner as being apportioned between the occupation and user of the hereditament for transport purposes and the occupation and user thereof for other purposes.
- (2) Where a freight-transport hereditament is not occupied and used for more than one transport purpose the nature of that purpose shall be shown, and where a freight-transport hereditament is occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the proportions of the net annual value of the hereditament attributable to the occupation and user thereof for the several transport purposes shall be distinguished.
- (3) For the purpose of determining in what proportions a freight-transport hereditament is occupied and used for transport purposes and for other purposes, respectively, the hereditament shall be deemed to be occupied and used for transport purposes, except in so far as it is occupied and used for the purposes of a dwelling-house, hotel, or place of public refreshment:

Provided that—

- (a) no part of a freight-transport hereditament which is so let out as to be capable of separate assessment shall be deemed to be occupied and used for transport purposes unless it is actually so occupied and used; and
- (b) in the case of a hereditament occupied and used for canal-transport purposes as part of a canal undertaking or occupied and used for dock purposes as part of a dock undertaking no part of the hereditament, being a building, yard, or other place primarily occupied and used for warehousing merchandise not in the course of being transported, shall be deemed to be occupied and used for transport purposes.