
 S T A T U T O R Y I N S T R U M E N T S

1976 No. 391

RATING AND VALUATION

The Natural Gas Terminals (Rateable Values) Order 1976

<i>Made - - - -</i>	<i>11th March 1976</i>
<i>Laid before Parliament</i>	<i>12th March 1976</i>
<i>Coming into Operation</i>	<i>1st April 1976</i>

The Secretary of State for the Environment, in exercise of the powers conferred on him by section 33(5) and paragraph 13 of Schedule 6 to the General Rate Act 1967(a) and of all other powers enabling him in that behalf, after consultation with the British Gas Corporation, with such associations of local authorities appearing to him to be concerned and with the local authorities with whom consultation appeared to him to be desirable, hereby makes the following order:—

Title and commencement

1. This order may be cited as the Natural Gas Terminals (Rateable Values) Order 1976 and shall come into operation on 1st April 1976.

Interpretation

2.—(1) In this order—

“the Corporation” means the British Gas Corporation;

“gas hereditament” means the hereditament which the Corporation are treated as occupying in a rating area by virtue of section 33(3) of the General Rate Act 1967;

“relevant premises”, in relation to a rating area, means such of the premises specified in column 1 or 2 of Schedule 1 as are situated in that rating area;

“relevant year” means the year in respect of which the value of the premises specified in Schedule 1 is to be determined.

(2) References to a schedule by number are references to the schedule so numbered in this order.

(3) The Interpretation Act 1889(b) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

Application

3. This order shall apply, for the year commencing 1st April 1976 and subsequent years, to the premises specified in Schedule 1, being premises occupied and used by the Corporation for the reception of gas purchased by the Corporation, and in the case of the premises specified in column 2 of Schedule 1 for the reception or the evaporation of such gas in a liquid state.

(a) 1967 c. 9.

(b) 1889 c. 63.

Designation of premises

4. The premises specified in columns 1 and 2 of Schedule 1 are hereby designated for the purposes of section 33(5) of the General Rate Act 1967.

Determination of value of designated premises

5. For any year, the aggregate value of the premises specified in Schedule 1 shall be—

(a) in the case of the premises specified in column 1 of Schedule 1,

$$\frac{7}{200} \times \frac{22}{100} \times R;$$

(b) in the case of the premises specified in column 2 of Schedule 1,

$$\frac{3}{100} \times \frac{22}{100} \times R;$$

R being the total rateable value of all gas hereditaments determined in accordance with the Gas Hereditaments (Rateable Values) Order 1976 and the value of the liquid gas storage system situate at Glenmavis in the Region of Strathclyde:

6.—(1) The Corporation shall, before 31st October preceding the relevant year, or for the year 1976–77 before 1st July 1976, transmit—

(a) to the rating authority for the area in which any of the premises specified in column 1 of Schedule 1 are situated and to the valuation officer of that area a statement certifying the estimated total number of therms supplied from each of the premises specified in that column in the penultimate year; and

(b) to the rating authority for the area in which any of the premises specified in column 2 of the Schedule are situated and to the valuation officer of that area, a statement certifying the amount of storage capacity at each of the premises specified in that column together with the amount of storage capacity at the liquid gas storage system situate at Glenmavis in the Region of Strathclyde, on 31st March in the penultimate year.

(2) On receipt of a statement under paragraph (1) above the valuation officer shall calculate the aggregate value of the premises specified in Schedule 1 for the purposes of section 33(5) of the principal Act for the relevant year and apportion such value to each of the said premises in accordance with the following formula—

(a) in the case of premises specified in column 1 of Schedule 1—

$$V_1 \times \frac{n}{N}$$

V_1 being the aggregate value of the premises specified in column 1;

n being the estimated number of therms supplied in the penultimate year from the relevant premises, and

N being the estimated total number of therms supplied in the penultimate year from the premises specified in column 1;

(b) in the case of premises specified in column 2 of Schedule 1—

$$V_2 \times \frac{c}{C}$$

V_2 being the aggregate value of the premises specified in column 2;

c being the amount of storage capacity at the relevant premises on 31st March in the penultimate year, and

C being the total amount of storage capacity at the premises specified in column 2 and the amount of storage capacity at the liquid gas storage system at Glenmavis in the Region of Strathclyde, on 31st March in the penultimate year.

(3) The valuation officer shall notify the amount of the value apportioned to the relevant premises to the rating authority before the end of the month of December preceding the relevant year, or for the year 1976-77 before 1st September 1976.

(4) The duty imposed on the Corporation by paragraph (1) above 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 (3) above shall be enforceable by mandamus at the instance of the rating authority.

7. Where the valuation officer notifies the amount of a value to a rating authority in accordance with article 6(2) above—

(a) the rating authority, in making and levying any rate for a rate period in the relevant year shall include the Corporation as the occupier of a hereditament of that value; and

(b) the valuation officer, at or as soon as may be after the beginning of that year, shall cause such alteration (if any) to be made in the valuation list as may be requisite for showing the Corporation in the list as the occupier of a hereditament of that value, and if any such alteration is made after the beginning of the relevant year it shall be treated as having been made at the beginning of the year.

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

Amendment and repeal in the General Rate Act 1967

8. In section 33(5) of the General Rate Act 1967, for the words “the Secretary of State may direct (a) that the Corporation shall, during such period, as is specified in the direction” there shall be substituted the words “the Corporation shall”, and the words “and any direction under this subsection may be varied or revoked by a subsequent direction thereunder” are hereby repealed.

Revocation

9. The instruments specified in Schedule 2 are hereby revoked.

SCHEDULE 1

Column 1 Premises occupied and used by the British Gas Corporation for the reception of gas purchased by the Corporation	Column 2 Premises occupied and used by the British Gas Corporation for the reception or the evaporation of gas in a liquid state
1. Premises in the district of North Norfolk	1. Premises situate at Ambergate in the district of Amber Valley
2. Premises in the district of Holderness	2. Premises situate at Canvey in the district of Castle Point
3. Premises in the district of East Lindsey	
4. Premises in the district of Castle Point	

SCHEDULE 2

The Natural Gas Terminals (Rating) Order 1970(a);
 The Natural Gas Terminals (Rating) (Amendment) Order 1972(b);
 The Natural Gas Terminals (Rating) (Amendment) Order 1973(c).

Anthony Crosland,
 Secretary of State for the Environment.

11th March 1976.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order designates certain premises occupied by the British Gas Corporation and used for the reception or evaporation of gas, for the purposes of section 33(5) of the General Rate Act 1967, and provides a method of determination of a value for them. The Order also makes certain supplementary provisions for the inclusion in the valuation list of the Corporation as the occupier of a hereditament of a value determined thereunder and for the alteration of the list accordingly, and makes a consequential amendment and repeal in section 33(5). The Order has effect for the year 1976-77 and subsequent years.

(a) S.I. 1970/1008 (1970 II, p. 3146).
 (c) S.I. 1973/1459 (1973 II, p. 4434).

(b) S.I. 1972/1625 (1972 III, p. 4777).

SI 1976/391
 ISBN 0-11-060391-5

