
STATUTORY INSTRUMENTS

1994 No. 3283

RATING AND VALUATION

The British Gas plc (Rateable Values) Order 1994

Made - - - - 20th December 1994

Coming into force - - 21st December 1994

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 140(4) and 143(1) and (2) of, and paragraph 3(2) of Schedule 6 to, the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Order, a draft of which has been laid before, and approved by resolution of, each House of Parliament:

Citation and commencement

1. This Order may be cited as the British Gas plc (Rateable Values) Order 1994 and shall come into force on the day after the day on which it is made.

Interpretation

2. In this Order—

“the Act” means the Local Government Finance Act 1988;

“British Gas” means the company registered at the date of this Order with the name British Gas plc;

“gas hereditaments” means non-domestic hereditaments occupied (or, if unoccupied, owned) by British Gas and required by virtue of regulation 6(1) of, and Part 3 of the Schedule to, the Central Rating Lists Regulations 1994(2) to be shown in a central rating list; and

“English gas hereditaments” means such hereditaments so required to be shown in the central rating list for England, and “Welsh gas hereditaments” means such hereditaments so required to be shown in the central rating list for Wales;

“relevant pipe-line” means any pipe-line occupied (or, if unoccupied, owned) by British Gas and having a design operating pressure exceeding 7 bars;

(1) 1988 c.

(2) Section 143(2) is amended by paragraph 72(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). Paragraph 3(2) of Schedule 6 is amended by paragraph 38(13) of Schedule 5 to the 1989 Act. See section 146(6) of the 1988 Act for the definition of “prescribed”.

“relevant year” means a year for which a rateable value falls to be determined in accordance with this Order, and “relevant preceding year” means the year preceding a relevant year;

“the standard formula” means the formula $T + U$ where —

- (a) T in respect of English gas hereditaments is £483,887,500 and in respect of Welsh gas hereditaments is £29,373,300; and
 - (b) U is the recalculation factor determined under article 6 for the relevant year; and
- “year” means a chargeable financial year.

Rounding of numbers

3. Where (apart from this article) any rateable value determined under this Order would include a fraction of a pound —

- (a) the fraction shall be made up to one pound if it would exceed 50p, and
- (b) the fraction shall be ignored if it would be 50p or less. Revocation and savings.

4.—(1) Subject to paragraph (2), the British Gas plc (Rateable Values) Order 1989⁽³⁾ is hereby revoked with effect from 1st April 1995.

(2) Without prejudice to section 16(1) of the Interpretation Act 1978⁽⁴⁾, the British Gas plc (Rateable Values) Order 1989 shall continue to have effect on and after 1st April 1995 for the purposes of or for purposes connected with —

- (a) any alteration of a list in force immediately before 1st April 1995; or
- (b) any provision made by regulations made under section 58⁽⁵⁾ of the 1988 Act (special provision for 1995 onwards) as to the chargeable amount as regards a hereditament for a relevant period as defined in that section.

Rateable values

5. In the case of gas hereditaments, paragraph 2 to 2B⁽⁶⁾ of Schedule 6 to the Act shall not apply in any year beginning on or after 1st April 1995 and —

- (a) in the year beginning on 1st April 1995, the rateable value of English gas hereditaments shall be £483,887,500 and the rateable value of Welsh gas hereditaments shall be £29,373,300; and
- (b) in each subsequent year, the rateable value of English gas hereditaments and Welsh gas hereditaments respectively shall be the amount produced in respect of that year by applying the standard formula.

Recalculation factor

6. The recalculation factor in relation to English gas hereditaments and Welsh gas hereditaments respectively in respect of any relevant year is the amount produced by calculating in accordance with the formula—

$$T \left(\frac{y-Y}{Y} \right)$$

(3) S.I.1994/3121.

(4) S.I.1989/2471, amended by section 1(3) of the Non-Domestic Rating Act 1992 (c. 46), section 1(5) of the Non-Domestic Rating Act 1993 (c. 17) and section 1(4) of the Non-Domestic Rating Act 1994 (c. 3) and by S.I.1990/804 and S.I.1991/2924.

(5) 1978 c. 30

(6) Section 58 is amended by paragraph 68 of Schedule 13 to the Local Government Finance Act 1992 (c. 14) and by section 2 of the Non-Domestic Rating Act 1994.

where—

T has the value attributed by article 2;

Y is the estimated length of relevant pipe-line in the country in question on 31st March 1995;
and

y is the estimated length of relevant pipe-line in the country in question on 31st March in the relevant preceding year.

Signed by authority of the Secretary of State for the Environment

Department of the Environment
19th December 1994

David Curry
Minister of State,

Signed by authority of the Secretary of State for Wales

Welsh Office
20th December 1994

Gwilym Jones
Parliamentary Under Secretary of State,

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

Under paragraph 3(2) of Schedule 6 to the Local Government Finance Act 1988, the Secretary of State may by order provide in the case of non-domestic hereditaments to be shown in the central rating lists for England and Wales that the normal rules of valuation for rating contained in paragraphs 2 to 2B of that Schedule shall not apply, and instead their rateable value shall be such as is specified in the order or determined in accordance with prescribed rules.

Gas hereditaments occupied (or, if unoccupied, owned) by British Gas plc are required to be shown in the central rating lists compiled on 1st April 1995 by virtue of the Central Rating Lists Regulations 1994. This Order provides that paragraphs 2 to 2B are not to apply to such hereditaments.

For the year beginning on 1st April 1995 £483,887,500 is specified as the rateable value of gas hereditaments situated in England and £29,373,300 is specified as the rateable value of gas hereditaments situated in Wales. In subsequent years these amounts are to be recalculated according to the standard formula which takes account of changes in the length of gas pipe-lines.

Article 4(1) revokes with effect from 1st April 1995 the British Gas plc (Rateable Values) Order 1989. These provisions shall continue to have effect for the purposes mentioned in article 4(2).