1964 No. 416

LAND DRAINAGE AND IMPROVEMENT OF LAND

The Drainage Charges (Apportionment) Regulations 1964

Made - - - -	*17th March* 1964
Laid before the Commons House of Parliament	*23rd March* 1964
Coming into Operation	*1st April* 1964

The Minister of Agriculture, Fisheries and Food, in exercise of the powers conferred on him by section 7(3) of the Land Drainage Act 1961(a), and of all other powers enabling him in that behalf, hereby makes the following regulations—

Citation, commencement and revocation

1.—(1) These regulations may be cited as the Drainage Charges (Apportionment) Regulations 1964, and shall come into operation on the 1st April 1964.

(2) The Drainage Charges (Apportionment) Regulations 1962(b) are hereby revoked except so far as they relate to any apportionment of the kind mentioned in regulation 3 thereof made for the purposes of a drainage charge raised for any year ending before the 1st April 1964.

Interpretation

2.—(1) In these regulations, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say—

"chargeable hereditament" has the meaning assigned to it by section 1(2) of the Land Drainage Act 1961;

"income tax year" means a year of assessment for the purposes of the Income Tax Act 1952(c);

"rateable hereditament" means a hereditament liable to a general rate made by a rating authority;

"relevant Schedule A unit" has the meaning assigned to it by Regulation 4 of these regulations;

"Schedule A unit" means land which formed a unit of assessment for the purposes of income tax under Schedule A for the income tax year 1962-63.

(2) The provisions of these regulations shall apply to the Conservators of the River Thames and to the Lee Conservancy Catchment Board as if they were river boards and their catchment areas were river board areas.

(3) The Interpretation Act 1889(d) shall apply to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

(a) 9 & 10 Eliz. 2. c. 48.
(b) S.I. 1962/1222 (1962 II, p. 1343).
(c) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.
(d) 52 & 53 Vict. c. 63.

Application of regulations

3. The subsequent provisions of these regulations shall apply to any apportionment of the kind mentioned in Regulation 4 hereof made for the purposes of a drainage charge raised for any year beginning after the 31st March 1964.

Principles of apportionment

4. Where a chargeable hereditament consists of, or includes, part only of a Schedule A unit (hereinafter referred to as " the relevant Schedule A unit ") any apportionment of the annual value of the land comprised in the unit that becomes necessary in order to ascertain the annual value of the chargeable hereditament shall be made—

(*a*) in accordance with the principles prescribed in Regulations 5, 6 and 7 hereof, if it is made for the purposes of any general drainage charge or any special drainage charge; and

(*b*) in accordance with the additional principle prescribed in Regulation 8 hereof, if it is made for the purposes of any special drainage charge in a case where part only of a river board area is subject to the charge.

5. Where the part of the relevant Schedule A unit that is not comprised in the chargeable hereditament consists of, or includes, land that is a rateable hereditament, then the annual value of such land shall, for the purposes of the apportionment, be taken to be the value which, at the date on which the apportionment is made, is shown as its gross value (or, where no gross value is shown, its net annual value, or, where neither is shown, its rateable value) in the valuation list in force for the period ending last before the end of—

(*a*) the income tax year 1935-36, or

(*b*) if the annual value of the relevant Schedule A unit was first determined (within the meaning of section 1 of the Drainage Rates Act 1958(a)) after that year, the first income tax year for which it was so determined, or

(*c*) if the annual value of the relevant Schedule A unit has not at any time been so determined, the first income tax year for which an assessment under Schedule A has been signed and allowed in respect of it under section 35 of the Income Tax Act 1952:

Provided that, where the said land first became a rateable hereditament after the 31st March 1963, then the annual value of the said land shall be taken to be such value as the river board in whose area the chargeable hereditament is situate may ascertain and settle according to the best of their judgment.

6. Where the part of the relevant Schedule A unit that is not comprised in the chargeable hereditament consists of, or includes, land within an internal drainage district, being land that is not a rateable hereditament, then the annual value of such land shall, for the purposes of the apportionment, be taken to be the value which, at the date on which the apportionment is made, has been ascertained as its value for the purposes of any drainage rate made by the internal drainage board of that district for the period current immediately before the commencement of the year for which the drainage charge is raised:

(a) 6 & 7 Eliz. 2. c. 37.

Provided that, where the said land was not, when the said drainage rate was levied, a unit of assessment for the purposes of drainage rates, or where no drainage rate was made as aforesaid, the annual value of the said land shall be taken to be such value as the river board in whose area the chargeable hereditament is situate may ascertain and settle according to the best of their judgment.

7.—(1) Where the part of the relevant Schedule A unit that is not comprised in the chargeable hereditament consists of, or includes, land that is comprised in the area of an adjacent river board, being land that is not a rateable hereditament and is not within an internal drainage district, then the annual value of such land shall, for the purposes of the apportionment, be taken to be a sum equal to one-half of the annual value of the relevant Schedule A unit or, as the case may be, one-half of the difference between the annual value of the relevant Schedule A unit and the aggregate of the values of the lands mentioned in Regulations 5 and 6 hereof.

(2) In a case where the land referred to in paragraph (1) of this regulation is comprised in the areas of two or three adjacent river boards then for the expression "one-half" mentioned in that paragraph there shall be substituted the expression "two-thirds" or "three-fourths", as the case may be.

(3) For the purposes of this regulation—

(*a*) the expression "adjacent river board" means a river board other than the river board in whose area the chargeable hereditament is situate; and

(*b*) land that is not comprised in the area of any river board shall be taken to be situate in the area of a separate adjacent river board.

8. Where the part of the relevant Schedule A unit that is not comprised in the chargeable hereditament consists of, or includes, land that is comprised in the same river board area as the chargeable hereditament, being land that is not a rateable hereditament and is not within an internal drainage district, then the annual value of such land shall, for the purposes of the apportionment, be taken to be such sum as the river board may ascertain and settle, according to the best of their judgment.

Power of river boards to require information

9. A river board may require any internal drainage board to furnish such information as may be required by the river board to enable them to comply with these regulations.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 17th March 1964.

(L.S.)

Christopher Soames,
Minister of Agriculture, Fisheries and Food.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These regulations revoke the Drainage Charges (Apportionment) Regulations 1962 (with a saving as respects drainage charges for years ending before 1st April 1964) and re-enact them with amendments so as to apply to subsequent years.

There are two principal amendments. The first alters the definition of a Schedule A unit, and is consequent on the passing of the Finance Act 1963. The second, reflected in Regulations 5 and 6 (replacing Regulations 5 and 4 respectively of the 1962 regulations), alters one of the principles of apportionment so as to require that the value of all rateable hereditaments (and not merely those that are not within an internal drainage district) shall, for the purposes of the apportionment, be taken to be the value shown in a specified valuation list. This latter amendment is consequent on the change of basis of assessment (introduced by sections 22(1) and (4) of the Land Drainage Act 1961) for the purpose of drainage rates made for periods beginning after March 1963.

The regulations come into operation on 1st April 1964 and apply for the purposes of drainage charges for any year beginning after 31st March 1964.