STATUTORY INSTRUMENTS

1970 No. 1008

RATING AND VALUATION

The Natural Gas Terminals (Rating) Order 1970

Made - - -	*8th July* 1970
Laid before Parliament	*15th July* 1970
Coming into Operation	*21st November* 1970

The Minister of Housing and Local Government, after consultation with the Gas Council, with the associations of local authorities appearing to him to be concerned and with the local authorities with whom consultation appeared to him to be desirable, in exercise of his powers under section 33(5) of, and paragraph 14 of Schedule 6 to, the General Rate Act 1967(**a**) and of all other powers enabling him in that behalf, hereby makes the following order :—

1. This order may be cited as the Natural Gas Terminals (Rating) Order 1970 and shall come into operation on 21st November 1970.

2. This order shall apply, in respect of the rate periods beginning on 1st April 1971 and subsequent rate periods, to the premises specified in column (1) of the Schedule, being premises occupied and used by the Gas Council for the reception of gas purchased by such Council, or in the case of the premises specified in item 1 for such reception and the evaporation of gas in a liquid state.

3.—(1) The Interpretation Act 1889(**b**) applies to the interpretation of this order as it applies to the interpretation of an Act of Parliament.

(2) In this order—

"Gas Board" means an Area Board within the meaning of the Gas Act 1948(**c**) other than the Scottish Gas Board ;

"the Schedule" means the Schedule to this order ;

"valuation officer", in relation to a valuation list, a rating area or any premises, means any officer of the Commissioners of Inland Revenue who is for the time being appointed to be the valuation officer or one of the valuation officers, or to be the deputy valuation officer or one of the deputy valuation officers, in relation to that list, the valuation list for that rating area or the valuation list for the rating area in which those premises are situated, as the case may be ;

"year" means a period of twelve months beginning with 1st April.

(**a**) 1967 c. 9. (**b**) 1889 c. 63. (**c**) 1948 c. 67.

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

5. For any year, the value of the premises specified in any item in column (1) of the Schedule shall be—

$$\frac{x}{1000} \times \frac{y}{100} \text{ pounds,}$$

x being the number estimated as provided in article 6(2)(*a*) as being the total number of therms of natural gas supplied from the premises in the penultimate year; and

y being the number specified in respect of such premises in column (2).

6.—(1) Paragraphs (2) to (4) shall have effect in respect of any year, and in those paragraphs "penultimate year" means the year beginning 24 months before such year.

(2) The Gas Council shall, before the end of the month of October (or in relation to the year 1971-72 the month of November) preceding the year, transmit

(*a*) to the rating authority for the area in which the premises specified in any item in column (1) of the Schedule are situated and to the valuation officer for such area, an estimate of the total number of therms of natural gas supplied from the premises in the penultimate year; and

(*b*) to the rating authorities for the areas in which the premises specified in column (1) of the Schedule are situated and to the valuation officers for such areas, for the purposes of the direction to be given under section 33(5), an estimate of the total number of therms of natural gas supplied by them in the penultimate year to, or direct for consumption in the area of, any Gas Board.

(3) On receipt of the estimates under paragraph (2) the valuation officer shall calculate the value of the premises specified in any item in column (1) of the Schedule for the purposes of section 33(5) of the General Rate Act 1967 for the year and apportion such value among the Gas Boards in the proportions included in the estimates under paragraph (2)(*b*) and shall notify the amounts of such value and apportionments to the rating authority for the area in which the premises are situated and to the Gas Boards before the end of the month of December preceding the year.

(4) The duty imposed on the Gas Council by paragraph (2) 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) shall be enforceable by mandamus at the instance of the rating authority.

7. Where the valuation officer notifies the amount apportioned to a rating authority in respect of any Gas Board in accordance with article 6(3)—

(*a*) the rating authority, in making and levying any rate for a rate period in the year to which the notification relates, shall include the Gas Board as the occupier of a hereditament of a rateable value equal to such amount; and

(*b*) the valuation officer, at or as soon as may be after the beginning of such year, 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 such year it shall be treated as having been made at the beginning of such year:

Provided that if such 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 Gas Board in the list as the occupier of a hereditament of the said rateable value.

SCHEDULE

(1) Premises to which the order applies	(2) Number constituting *y* in article 5
1. Premises in the urban district of Canvey Island	37·5
2. Premises in the parishes of Bacton and Paston in the rural district of Smallburgh	2·5
3. Premises in the parish of Easington in the rural district of Holderness	2·5

Given under the official seal of the Minister of Housing and Local Government on 8th July 1970.

(L.S.) *Peter Walker,*
Minister of Housing and Local Government

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

Under section 33 of the General Rate Act 1967 premises occupied by gas authorities are in general not rated ; the authorities are treated as occupying notional hereditaments. Section 33(5), however, empowers the Minister of Housing and Local Government to make an order designating certain premises occupied and used by, inter alia, the Gas Council as premises in respect of which rate payments should be made and providing for the determination by such method as may be specified in the order of a value for the premises for such purposes. Where such an order is in force the Minister may direct that such value shall be apportioned among Gas Boards, that such Boards shall be treated as occupying hereditaments of such values, and that the Board's basic totals of rateable values, from which the rateable values of the Boards' notional hereditaments are calculated, shall be adjusted. Paragraph 14 of Schedule 6 to the Act of 1967 empowers the order to contain incidental, supplemental and consequential provisions. This Order designates the premises specified in the Schedule for the purposes indicated, provides for the determination of a value for them and makes the necessary incidental, supplemental and consequential provision. The Natural Gas Terminals (Rating) Direction 1970 was made concurrently with this Order.

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