WAR DAMAGE

[*See* also above TOWN AND COUNTRY PLANNING, E., p. 4037; TOWN AND COUNTRY PLANNING, S., p. 4072.]

1. *Contribution.* | 2. *Remitted Claims*, p. 4711.

1. CONTRIBUTION

(1) *Contribution Liabilities.* | (2) *Procedure*, p. 4709.

(1) CONTRIBUTION LIABILITIES

The War Damage (Contribution Liabilities) Regulations, 1949

1949 No. 2233

Made - - - -	1*st December*, 1949
Laid before Parliament	2*nd December*, 1949
Coming into Operation	6*th December*, 1949

The Treasury in exercise of the powers conferred upon them by subsection (2) of section 16, section 27, and subsection (4) of section 31 of the War Damage (Public Utility Undertakings, &c.) Act, 1949(**a**), and by paragraph 2 and sub-paragraph (2) of paragraph 11 of the Fourth Schedule to that Act, and of all other powers enabling them in that behalf, hereby make the following Regulations:

PRELIMINARY

Citation and interpretation

1. These Regulations may be cited as the War Damage (Contribution Liabilities) Regulations, 1949, and shall come into operation on the sixth day of December, 1949.

2. In these Regulations—

"the 1943 Act" means the War Damage Act, 1943(**b**);

"the 1949 Act" means the War Damage (Public Utility Undertakings, &c.) Act, 1949;

"the Acts" means the 1943 Act and the 1949 Act;

"the Fourth Schedule" means the Fourth Schedule to the 1949 Act.

3. The Interpretation Act, 1889(**c**), shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

PART I

PROVISIONS SUPPLEMENTARY TO PART II OF THE 1949 ACT

Provisions as to change or cesser of occupation or use of properties

4.—(1) The fact that a property was at a time during the period beginning with the third day of September, 1939, and ending with the relevant date in a contribution year the subject of a rating valuation by reference to which

(a) 12, 13 & 14 Geo. 6. c. 36. (b) 6 & 7 Geo. 6. c. 21.
(c) 52 & 53 Vict. c. 63.

the body carrying on an undertaking other than a public utility undertaking had on or before that relevant date been rated by reason of such occupation as is mentioned in subsection (2) of Section 11 of the 1949 Act shall, notwithstanding anything in that subsection, not render the property a property to which Part II of that Act applies for that contribution year if the following condition is satisfied, that is to say, that since a body carrying on that undertaking was last so rated by reference to that valuation before that relevant date, and on or before that date, either a person other than such a body was rated by reference to a valuation of the property by reason of occupation thereof, or such a body was rated by reference to a valuation of the property by reason of occupation thereof otherwise than as mentioned in that subsection.

(2) Subsection (3) of Section 11 of the 1949 Act shall apply for the purposes of these Regulations as it applies for the purposes of that Act.

5. The fact that a property was at a time during the period beginning with the third day of September, 1939, and ending with the relevant date in a contribution year the subject of a rating valuation by reference to which the body carrying on an undertaking other than a public utility undertaking had on or before that relevant date been rated by reason of such occupation as is mentioned in subsection (2) of Section 11 of the 1949 Act shall, notwithstanding anything in that subsection, not render the property a property to which Part II of that Act applies for that contribution year if the Commissioners of Inland Revenue are satisfied that, at that relevant date, either—

(*a*) no substantial part of the property was in the possession of a body then carrying on that undertaking, or no substantial part thereof was in the possession of such a body in connection with the carrying on of that undertaking, or

(*b*) no substantial part of the property was being used in connection with the carrying on of that undertaking and there was no likelihood of its being so used in the future.

6.—(1) This Regulation applies, for any contribution year, to a property which, as regards that contribution year, was such a property as is mentioned in subsection (2) of Section 11 of the 1949 Act but was one as to which the Commissioners of Inland Revenue are satisfied as mentioned in Regulation 5:

Provided that it does not apply if any of the conditions specified in paragraph 2 of the Fifth Schedule to that Act is satisfied in relation to the property as regards that contribution year.

(2) In the case of a property to which this Regulation applies for any contribution year, if it appears to the said Commissioners that it would be just and reasonable to disregard, for the purposes of the operation of Sections 39 and 40 of the 1943 Act in relation to that contribution year, some assessment or valuation such as is mentioned in the said Section 39 which was in force in respect of the property or a part thereof at a time when it was occupied, in the course of such an undertaking as is mentioned in the said subsection (2), mainly or exclusively for one or more of the purposes referred to in that subsection, the assessment or valuation shall be disregarded accordingly:

Provided that this Regulation shall not operate in relation to an assessment or valuation by reference to which a person has been taxed or rated for a period comprising or subsequent to the relevant date in that contribution year.

Provisions as to properties maintained for future use

7. Where during any period a property was being maintained, as respects the whole or substantially the whole of the property, with a view to future use for any purpose, but was not occupied otherwise than in connection with such maintenance, the property shall be treated for the purposes of Part II of the 1949 Act and these Regulations as having been occupied during that period for the purpose for which it was maintained.

8. Where a property which had, whether before or on or after the third day of September, 1939, been occupied for any purpose in the course of an undertaking ceased to be so occupied, but since it ceased to be so occupied it continued to be maintained, as respects the whole or substantially the whole thereof, with a view to future use for that purpose and was not occupied otherwise than in connection with such maintenance, the undertaking shall not be treated for the purposes of Part II of the 1949 Act or these Regulations as having ceased to be carried on so long as the property continued to be maintained, and not to be otherwise occupied, as aforesaid.

Provisions as to overlapping valuations

9.—(1) This Regulation applies where a property falling in relation to any contribution year within paragraph (*a*) of subsection (1) of Section 39 of the 1943 Act, as being the subject of such an assessment under Schedule A as is referred to in that paragraph, was partly (but not wholly) comprised within a property to which Part II of the 1949 Act applies for that contribution year, and at the relevant date in that year the part so comprised was in the possession of the body carrying on the relevant Part II undertaking.

(2) In relation to the year concerned, the part so comprised and the remainder of the property falling as aforesaid within the said paragraph (*a*) shall be treated for the purposes of Sections 39 and 40 of the 1943 Act as separate properties the subject of such an assessment under Schedule A as aforesaid, and—

(*a*) as respects the part so comprised, the assessment under Schedule A shall be disregarded for the purposes of those Sections;

(*b*) as respects the part of the property not so comprised, the amount to be treated for the purposes of Section 40 of the 1943 Act as the amount of the net assessment thereof for the purposes of Schedule A shall be ascertained by apportioning the net assessment of the whole property.

(3) Any apportionment under this Regulation shall be made by the Commissioners of Inland Revenue, but any person who is aggrieved by any such apportionment may appeal to the Special Commissioners.

(4) Subsection (3) of Section 60 of the 1943 Act shall apply to any such appeal as it applies to an appeal to the Special Commissioners under Part I of that Act.

10. Where the subject of a rating valuation, being at the relevant date in any contribution year a property to which Part II of the 1949 Act applies for that contribution year by reason of occupation on or before that date

in the course of any undertaking, comprised a part (but not the whole, both as to area and as to any buildings or works) of the subject of a later rating valuation, being a property to which the said Part II applies for that year by reason of occupation on or before that date in the course of the same undertaking, then, unless—

(*a*) the subject of the later valuation comprised buildings or works; and

(*b*) none of such of those buildings or works as were on sites comprised in the subject of the earlier valuation were comprised in the earlier valuation,

subsection (3) of Section 12 of the 1949 Act, and the provisions of the Acts relative to the recovery and the ultimate incidence of instalments of contribution in respect of properties to which Part II of the 1949 Act applies, shall have effect as if the subject of the earlier valuation had comprised the aggregate of the subjects or each valuation.

Provisions as to adjustments of contribution liabilities in respect of mineral properties

11. In any case in which it appears to the Commissioners of Inland Revenue to be just and reasonable so to do, they may make adjustments in the assessment or collection of instalments of contributions for any contribution year in respect of any two or more contributory properties being mineral properties, the subjects of separate rating valuations, so as to equate the aggregate amount of the liability in respect of such instalments to what it appears to them that the liability would have been if the properties had not been the subject of separate rating valuations (but not so as to increase the aggregate amount of the liability for all contribution years in respect of the properties).

12. Where the aggregate amount of the liability for instalments of contributions for any year in respect of two or more mineral properties has been adjusted under Regulation 11—

(*a*) Part III of the Fourth Schedule and Part V of these Regulations shall have effect for that year as if those properties had constituted one mineral property and the instalment in respect of it had been an amount equal to the said aggregate amount as so adjusted; and

(*b*) if before such adjustment under Regulation 11 an indemnity has been recovered for that year, under Part III of the Fourth Schedule or Part V of these Regulations, from any landlord of minerals comprised in the properties, any excess or deficiency in the amount recovered as compared with the amount of the indemnity payable having regard to the adjustment shall be recoverable by or from him.

Provision as to properties occupied on behalf of the Crown

13. The reference in subsection (1) of Section 40 of the 1943 Act to industrial hereditaments in the occupation of the Crown shall be construed in relation to any contribution year as including a reference to hereditaments which are for that year properties to which Part II of the 1949 Act applies falling within subsection (4) of Section 31 of that Act.

PART II

ADJUSTMENTS AS TO PAST PAYMENTS WHICH WOULD NOT HAVE BEEN PAYABLE IF PART II OF THE 1949 ACT AND PART I OF THESE REGULATIONS HAD BEEN IN FORCE

14. Where it is shown to the satisfaction of the Commissioners of Inland Revenue that before the passing of the 1949 Act and the coming into force of Part I of these Regulations a person has paid, wholly or in part, an instalment of contribution under Part I of the 1943 Act, or an apportioned part of such an instalment, which would not have been payable if Part II of the 1949 Act and Part I of the Regulations had been in force when the instalment fell due—

(*a*) if that person is a body liable under subsection (1) of Section 13 of that Act to pay an instalment or instalments of contribution in respect of a property to which the said Part II applies, the amount of the payment, so far as not repaid before the passing of the 1949 Act and the coming into force of Part I of the Regulations, shall be treated as having been paid in or towards discharge of that instalment or those instalments, and any balance not so treated shall be dealt with in accordance with the next following paragraph;

(*b*) subject to the provisions of the preceding paragraph the amount of the payment, so far as not repaid before the passing of that Act and the coming into force of Part I of the Regulations, or, where that paragraph has effect, any such balance as is therein mentioned, shall be repaid on proof to the said Commissioners of title.

15. Where before the passing of the 1949 Act and the coming into force of Part I of these Regulations, a direct or indirect contributor for an instalment of contribution, or an apportioned part of an instalment of contribution, which would not have been payable if Part II of the 1949 Act and Part I of the Regulations had been in force when the instalment fell due, has received any indemnity in respect of the instalment or apportioned part, the indemnity shall be repaid.

16. The reference in Regulation 15 to the direct contributor for an instalment or apportioned part includes a reference to a mortgagee who has paid the instalment or apportioned part by virtue of Section 47 of the 1943 Act; and, where any amount which has been treated under paragraph (ii) of that Section as an addition to the capital sum secured by a mortgage is repaid under Regulation 14, the said capital sum shall be treated as having been reduced by that amount as at the date of the repayment.

PART III

PROVISIONS AS TO REQUISITIONED LAND

17. The enactment as to requisitioned land contained in paragraph (*a*) of subsection (1) of Section 44 of the 1943 Act, that the provisions of Part I of that Act relating to the recovery and ultimate incidence of contributions are to have effect as if throughout the period of requisition the land had continued to be used or occupied for the purposes for which it was used or occupied immediately before the beginning of that period, shall be disregarded for the purposes of the application to requisitioned land of Section 6 of the 1949 Act, and for the purposes of provisions of the 1949 Act which refer to the said Section 6 or to public utility land not contributory under the principal Act.

18. For the purposes of the provisions of Part I of the Fourth Schedule which relate to rights against landlords of undertakings' land, a person in possession of land under emergency powers shall be treated as a tenant of the land under a tenancy not constituting a proprietary interest (or a privileged short interest), and as if the compensation rent payable for any period under the Compensation (Defence) Act, 1939(a), by virtue of paragraph (*a*) of subsection (1) of Section 2 of that Act in respect of the taking possession of the land (or which would have been so payable if that Section had had effect in determining the compensation payable in respect thereof) had been rent reserved for that period in respect of that tenancy.

PART IV

MODIFICATIONS OF SUB-PARAGRAPH (2) OF PARAGRAPH 1 OF FOURTH SCHEDULE, RELATIVE TO RIGHTS AGAINST LANDLORDS

19. The provisions of sub-paragraph (2) of paragraph 1 of the Fourth Schedule as to the contributory value to be assumed for the purposes thereof shall operate in the cases mentioned in Regulations 20 to 23 subject to the modifications specified in those Regulations respectively; and sub-paragraph (3) of that paragraph and sub-paragraph (1) of paragraph 10 of the Fourth Schedule shall operate as if those modifications were contained in the said sub-paragraph (2).

Where rent under undertaking's tenancy included tenant's rates, services or goods

20. Where it is shown that the rent reserved in respect of the tenancy of the body carrying on the undertaking concerned under the said sub-paragraph (2) was greater by any amount than it would otherwise have been by reason of the landlord's undertaking to bear any tenant's rates, or rendering or providing, or procuring to be rendered or provided, any services or goods, the references to that rent in that sub-paragraph and in the succeeding provisions of this Part of these Regulations shall be construed as references to that rent reduced by that amount.

Where tenancy granted or assigned to undertaking for premium or other valuable consideration

21.—(1) Where the tenancy of the body carrying on the undertaking concerned under the said sub-paragraph (2) was granted to them in consideration of a premium or other payment or had at any time on or before the relevant date been assigned to them for valuable consideration, the contributory value mentioned in head (*a*) of that sub-paragraph shall be computed—

(*a*) as if the rent reserved in respect of the tenancy for the period mentioned in the said head (*a*), or, if that period was other than a year, the annual equivalent thereof, had been greater by the sum arrived at by dividing the amount of such premium, payment or consideration by the divisor appropriate to the tenancy; or

(*b*) in the case of a tenancy in respect of which no rent was reserved for a period comprising the relevant date, as if the sum arrived at by such division had been rent reserved in respect of the tenancy for a period of a year comprising that date.

(a) 2 & 3 Geo. 6. c. 75.

(2) The divisor appropriate to a tenancy shall for the purposes of this Regulation be determined as follows.

(3) There shall be ascertained the length of time which the tenancy had to run at the date as from which it was granted or assigned as aforesaid.

(4) Such length of time shall be ascertained in the manner in which the length of time which a tenancy has still to run at a relevant date is ascertainable under Section 50 of the 1943 Act, or, if the tenancy was at that date a privileged short interest, in the manner in which it is ascertainable under paragraph 10 of the Fourth Schedule, and in either case as if the date mentioned in paragraph (3) of this Regulation had been a relevant date:

Provided that where the length of time cannot be so ascertained more precisely than as being a period of 20 or more but less than 25 years it shall be taken to be 22 years, and that in any other case a fraction of a year shall be disregarded.

(5) The divisor appropriate to the tenancy is the divisor in the Table set out at the end of this Regulation appearing against the entry in the Table which includes the number of years, ascertained in accordance with this Regulation, which the tenancy had to run at the date as from which it was granted or assigned.

TABLE

APPROPRIATE DIVISORS

No. of years	Divisor	No. of years	Divisor	No. of years	Divisor
1	·96	19	13·4	37	19·8
2	1·9	20	13·9	38	20·1
3	2·8	21	14·4	39	20·3
4	3·7	22	14·8	40	20·6
5	4·5	23	15·2	41 to 43 ...	21·0
6	5·3	24	15·6	44 to 45 ...	21·5
7	6·1	25	16·0	46 to 48 ...	22·0
8	6·8	26	16·4	49 to 52 ...	22·5
9	7·5	27	16·8	53 to 55 ...	23·0
10	8·2	28	17·2	56 to 60 ...	23·5
11	8·9	29	17·5	61 to 65 ...	24·0
12	9·5	30	17·8	66 to 71 ...	24·5
13	10·1	31	18·1	72 to 79 ...	25·0
14	10·7	32	18·5	80 to 91 ...	25·5
15	11·3	33	18·8	92 to 112 ...	26·0
16	11·9	34	19·0	113 or more	26·5
17	12·4	35	19·3		
18	12·9	36	19·6		

Where the undertaking's tenancy included also other land

22. Where the land in question under the said sub-paragraph (2) was not the only premises comprised in the tenancy of the body carrying on the undertaking concerned, the contributory value mentioned in head (*a*) of that sub-paragraph shall be computed as if the amount of the rent reserved in respect of the tenancy, or the annual equivalent thereof, had been an amount bearing to the amount of that rent, or the annual equivalent

thereof (or, in a case in which Regulation 20 or 21 applies, to the amount which would be taken to be the amount of that rent, or the annual equivalent thereof, having regard to those Regulations) the same proportion as the annual value of the land bore to the annual value of all the premises comprised in the tenancy.

Where rent under undertaking's tenancy was other than a money rent

23. In relation to a tenancy in respect of which a rent was reserved other than a money rent, the provisions of the said sub-paragraph (2) and the preceding provisions of this Part of these Regulations shall have effect with the substitution for references to the rent or the annual equivalent thereof of references to the money value of the rent or the annual equivalent thereof.

PART V

PROVISIONS SUPPLEMENTARY TO PART III OF FOURTH SCHEDULE. RIGHTS AGAINST SUPERIOR LANDLORDS OF MINERALS

24. Regulations 25 to 27 shall have effect as if the provisions thereof were contained in Part III of the Fourth Schedule.

25. Where for any contribution year a person is, under sub-paragraph (1) of paragraph 11 of the Fourth Schedule or under this Regulation, under a liability as landlord of any minerals to indemnify his tenant, and he was himself at the relevant date in that year a tenant of the minerals or any part thereof, then, in substitution for any right under Sections 48 to 50 of the 1943 Act, he shall be entitled to be indemnified as follows:—

(*a*) if he was a tenant of the whole of the minerals, he shall be entitled to be indemnified by his landlord against his said liability up to an amount not exceeding the sum which bears to his said liability the same proportion as the amount or money value of the rent, royalties or other payments which he was liable to pay or make to his landlord in respect of the minerals for the relevant period bears to the amount or money value of the rent, royalties or other payments in respect of the minerals which he was entitled to receive from his tenant for that period;

(*b*) if he was a tenant of a part of the minerals, he shall be entitled to be indemnified by his landlord against the fraction of his said liability attributable to that part of the minerals up to an amount not exceeding the sum which bears to that fraction of his said liability the same proportion as the amount or money value of the rent, royalties or other payments which he was liable to pay or make to his landlord in respect of that part of the minerals for the relevant period bears to such fraction of the amount or money value of the rent, royalties or other payments in respect of the minerals which he was entitled to receive from his tenant for the relevant period as was attributable to that part of the minerals.

26. For the purposes of paragraph (*b*) of the preceding Regulation the fraction of a liability, or of the amount or money value of any payments, attributable to a part of any minerals, shall be taken to be a sum which bears to the amount of the liability, or to the amount or money value of the payments, as the case may be, in respect of the whole of the minerals, the same proportion as the output during the relevant period from the part of the minerals bears to the output during that period from the whole of the minerals.

27. Where, in order to arrive for the purposes of this Part of these Regulations at figures of payments or output for the relevant period, it would be necessary to divide and apportion to that period figures for any other period, or to aggregate any such figures or any apportioned parts thereof, such division and apportionment or aggregation shall be made.

Any apportionment under this Regulation shall be made in proportion to the number of months and fractions of months in the respective periods.

PART VI

MODIFICATIONS IN THE APPLICATION OF 1943 ACT, CONSEQUENTIAL ON PROVISIONS OF PART II OF 1949 ACT OR THESE REGULATIONS

28.—(1) In relation to any sum paid or payable—

(*a*) by virtue of paragraph 10 of the Fourth Schedule, in respect of land the subject of a privileged short interest where the landlord or licensor was the body carrying on a Part II undertaking; or

(*b*) by virtue of paragraph 11 of that Schedule or Regulation 25, in respect of minerals comprised in a mineral property;

the provisions of the 1943 Act mentioned in paragraph (2) of this Regulation shall apply as if—

(i) the person entitled to recover under that Schedule or Regulation were entitled to receive the sum in question by way of indemnity under Part I of the 1943 Act;

(ii) any person liable under that Schedule or Regulation to pay such a sum were an indirect contributor for an instalment of contribution in respect of the contributory property comprising the land or minerals concerned and the interest by virtue of which the liability arose were in all cases a proprietary interest;

(iii) in those provisions of the 1943 Act any reference to a landlord, to a tenant, or to an instalment of rent, included a reference to a licensor, to a licensee, or to a periodical sum payable in respect of a licence, respectively; and

(iv) the amount of any sums payable as aforesaid which the owner of any interest is liable to pay for any year, less the amount of any such sums which he is entitled to receive for that year, were his net liability in respect of that interest for the instalment of contribution falling due in that year in respect of the contributory property comprising the land or minerals concerned.

(2) The provisions of the 1943 Act which are to apply as mentioned in the preceding paragraph are: Sections 57 and 58; Section 66, subsections (2) to (5); Sections 67 and 68; Section 69, so far as relevant in relation to indemnities; Section 72, subsections (3) to (5); Section 73, subsection (4); and Section 76, subsection (2).

(3) In relation to any sum paid or payable as aforesaid, or paid or payable under paragraph 1 or 4 of the Fourth Schedule in respect of land comprised in a property to which Part II of the 1949 Act applies, Sections 51 to 56 and Section 82 of the 1943 Act shall have effect with the like modifications as those mentioned in sub-paragraphs (ii) and (iv) of paragraph (1) of this Regulation, so far as relevant.

29. Paragraph (i) of Section 47 of the 1943 Act shall have effect as if the reference therein to a tenant included a reference to a licensee having a privileged short interest where the licensor was the body carrying on a Part II undertaking, and paragraph (ii) of that section shall have effect as if the reference therein to the said paragraph (i) were a reference to that paragraph as so extended.

30. Subsection (1) of Section 61 of the 1943 Act shall apply as if any sum payable under the Fourth Schedule or Regulation 25 were in all cases payable by way of indemnity, and subsection (2) of that section shall apply as if the references therein to a proprietary interest included references to a privileged short interest.

31. Subject to Section 30 of the 1949 Act, Section 68 of the 1943 Act shall have effect as if references therein to the ownership of an interest included references to the carrying on of a Part II undertaking, and as if the reference therein to Part I of the 1943 Act included a reference to Part II of the 1949 Act.

Dated the 1st day of December, 1949.

R. J. Taylor,
Joseph Henderson,

Two of the Lords Commissioners
of His Majesty's Treasury.

EXPLANATORY NOTE

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

These Regulations, made under the War Damage (Public Utility Undertakings, &c.) Act, 1949, relate to matters affecting war damage contributions in respect of land of the undertakings with which the Act is concerned.

That Act deals with undertakings which had been excluded from the provisions of the War Damage Act, 1943. So far as the excluded undertakings are public utility undertakings as defined in the 1949 Act, the 1949 Act makes them liable to contribution under a special code. So far as they are not public utility undertakings as so defined, the 1949 Act applies the 1943 contribution code to them, either with or without modifications. The principal modifications relate to a class of undertakings and properties called below "Part II undertakings" and "Part II properties" and defined in Part II of, and the Fifth Schedule to, the 1949 Act.

In relation to leasehold land of both public utility undertakings and Part II undertakings, the 1949 Act provides for the passing on of part of the undertakings' contribution liabilities to the landlords.

Regulations 4 and 5 provide that, after cessation of the particular occupation or use which made a property a Part II property, the 1943 contribution code may apply to it without the modifications operative while it was such a property. Regulation 6 provides that, in some cases where there has been such a cessation, Schedule A and rating valuations in force prior thereto may be disregarded in assessing later contribution liability.

Regulations 7 and 8 provide that maintenance with a view to future use for a particular purpose or undertaking is normally to be treated as occupation for that purpose or undertaking, in determining whether, or how, the provisions of Part II of the 1949 Act and the Regulations apply in relation to a property.

Section 12 of the 1949 Act provides that where a rating valuation of a Part II property comprised the whole of the subject of a Schedule A assessment or later rating valuation, that assessment or later rating valuation is normally to be disregarded in assessing contributions. Regulations 9 and 10 make corresponding provision for cases where a rating valuation of a Part II property comprised a part only of the subject of a Schedule A assessment or later rating valuation.

Where during the risk period mineral workings (other than coal) extended into two or more areas for which separate rating valuations were made, the 1949 Act imposes separate contributions by reference to the rating valuations in each of those areas. Regulations 11 and 12 enable relief to be given where this would not work justly and reasonably.

Part II of the Regulations provides for adjustment of past payments in respect of properties now affected by the provisions of Part II of the 1949 Act.

Regulation 18 enables a measure of contribution liability to be passed on to owners of interests in requisitioned land occupied for the purposes of the undertakings.

Part IV relates to the calculation of the amounts of contribution liability that can be passed on to undertakings' landlords. It modifies the method of calculation in cases where the amount of a rent that is the basis of the calculation was affected by abnormal circumstances.

Part V provides that mineral landlords to whom contribution liability has been passed on may themselves pass on liability to superior landlords of the minerals.

Part VI modifies miscellaneous provisions of the 1943 Act, to preserve their operation in relation to Part II properties and certain land which was the subject of a privileged short interest as defined in Section 17 of the 1949 Act.