CHAPTER 35

An Act to provide for the payment to the British Film Institute of grants out of moneys provided by Parliament. [31st May 1949.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Payment of grants to British Film Institute. 22 & 23 Geo. 5. c. 51.

1. In addition to any grants that may be made by the Privy Council to the British Film Institute out of the Cinematograph Fund established under the Sunday Entertainments Act, 1932, the Treasury may from time to time make grants to that Institute of such amounts as they think fit out of moneys provided by Parliament.

Short title.

2. This Act may be cited as the British Film Institute Act, 1949.

CHAPTER 36.

War Damage (Public Utility Undertakings, &c.) Act, 1949

ARRANGEMENT OF SECTIONS.

PART I.

PUBLIC UTILITY UNDERTAKINGS: SPECIAL PAYMENT AND CONTRIBUTION PROVISIONS.

Payments for war damage to land, goods and commodities of public utility undertakings, and contributions towards expense of making such payments.

Section.
1. Public utility payments and contributions, and land, goods and commodities to be the subject thereof.
2. Amounts of public utility payments and contributions, and bodies to and by whom they are to be paid.
3. Mode of payment of public utility payments and contributions.

Exclusion of land, goods and commodities the subject of public utility payments and contributions under this Act from corresponding provisions of general war damage legislation.

4. Public utility payments and contributions to be in lieu of those under general war damage legislation.
5. Exclusion of public utility land from payments under Part I of principal Act.
6. Exclusion of public utility land from contributions under Part I of principal Act.
7. Exclusion of public utility goods from insurance under Part II of principal Act.
8. Exclusion of public utility commodities from insurance under Part II of War Risks Insurance Act.

Remission to general war damage legislation of land and goods not the subject of public utility payments and contributions under this Act.

9. Remission of land other than public utility land for payments and contributions under Part I of principal Act.

Section.

10. Remission of goods of an undertaking other than a public utility undertaking for payments and premiums as under insurance under Part II of principal Act.

PART II.

CERTAIN UNDERTAKINGS OTHER THAN PUBLIC UTILITY UNDERTAKINGS: MODIFICATIONS OF PRINCIPAL ACT CONTRIBUTION PROVISIONS.

11. Properties to which this Part applies: modification of principal Act contribution provisions.
12. Modifications as to properties that are to be contributory, and as to contributory value.
13. Modifications as to direct liability for contributions.
14. Modifications as to ultimate incidence of contributions.
15. Modifications as to amount of, and liability for, contributions in case of mineral properties.
16. Supplementary and consequential provisions as to properties to which this Part applies.

PART III.

MISCELLANEOUS.

Ultimate incidence of contributions, and payments in respect of war damage, in case of privileged short interests.

17. Ultimate incidence of contributions, and payments in respect of war damage, in case of privileged short interests.

Miscellaneous provisions relating to war damage payments.

18. Payments in respect of war damage causing obstruction in ports, etc.
19. S. 14 of the principal Act not to apply on acquisitions under nationalisation Acts.
20. Amendment as to exclusion from payments of grant-aided air-raid shelters.
21. Provisions as to interest on certain payments in respect of goods.
22. Amendment as to plant and machinery to be treated as "land" for purposes of payments.
23. Exclusion of compensation by virtue of 8 & 9 Geo. 6. c. 43 for war damage the subject of a payment under s. 1 of this Act.

Miscellaneous provisions relating to contributions and premiums.

24. Power of certain bodies to raise money to discharge contribution and premium liabilities.
25. Exclusion of certain instalments from operation of ss. 61, 63 and 64 of the principal Act.
26. Contribution on unfit properties to become leviable on making of certain war damage payments.
27. Modification of contribution provisions in their application to requisitioned land.

Miscellaneous provisions relating both to war damage payments and to contributions and premiums.

28. Contributions and premiums, and expenses of making good war damage the subject of payments, not to be deducted for income tax, etc.
29. Allocation of payments and contributions in respect of certain undertakings in the electricity group.
30. Inclusion of certain liabilities and rights under the principal Act and this Act in transfers on nationalisations, etc.

PART IV.

GENERAL.

Section.
31. Application to the Crown.
32. Exercise of functions of Board of Trade.
33. Expenses under 11 & 12 Geo. 6. c. 26.
34. Interpretation.
35. Application to Scotland.
36. Application to Northern Ireland.
37. Short title and citation.

SCHEDULES:

First Schedule.—Definition, and provisions as to grouping, of public utility undertakings.

Second Schedule.—Provisions as to payments made, and contributions or premiums paid, before the passing of this Act in respect of land, goods or commodities excluded thereby from general war damage legislation.

Third Schedule.—Payments under this Act in respect of war damage affecting interests in public utility land of persons other than the undertakers.

Fourth Schedule.—Recovery, in respect of contributions, from landlords, tenants and mortgagees.

Fifth Schedule.—Provisions as to properties to which Part II of this Act is to apply, and subjects of regulations.

An Act to repeal section seventy of the War Damage Act, 1943, to make provision with respect to war damage to immovable property, goods and commodities which belonged to certain undertakings or in which both such undertakings and others had interests and to war damage causing obstruction in waterways, to amend provisions of the said Act as respects such undertakings and otherwise in certain respects, and for purposes connected with the matters aforesaid.

[31st May 1949.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same as follows:—

PART I.

PUBLIC UTILITY UNDERTAKINGS: SPECIAL PAYMENT AND CONTRIBUTION PROVISIONS.

Payments for war damage to land, goods and commodities of public utility undertakings, and contributions towards expense of making such payments.

Public utility payments and contributions, and land, goods and commodities to be the subject thereof.

1.—(1) There shall be made, subject to and in accordance with the provisions of this Act, payments in respect of war damage which has occurred on or after the third day of September, nineteen hundred and thirty-nine, and has been

PART I. —*cont.*

notified for the purposes of the consultations mentioned in section two of this Act in accordance with the arrangements in that behalf made for the purposes of those consultations, being—

(*a*) damage to land which immediately before the occurrence of the damage was held by a public utility owner otherwise than as landlord on a long term;

(*b*) damage to land which immediately before the occurrence of the damage formed part of the distribution works of a public utility undertaking;

(*c*) damage to the interests of bodies carrying on public utility undertakings in goods of a kind insurable against war damage which immediately before the occurrence of the damage were owned in the course of, or held or used mainly or exclusively for the purpose of, the carrying on of a public utility undertaking, or to the interests of such bodies in railway ships, in lightships (whether being goods of a kind so insurable or not), or in machinery, tackle or furniture of such ships; or

(*d*) damage in respect of commodities of any of the following classes, that is to say gas of a kind used (whether unmixed or mixed with other gas) for heating, lighting or power purposes, materials and ingredients for such gas, and water, being commodities which immediately before the occurrence of the damage were owned in the course of the carrying on a public utility undertaking.

References in this Act to a payment in respect of a public utility undertaking are to a payment to be made under this section in respect of war damage to any property so related to such an undertaking as to bring the damage within the operation of this subsection.

(2) Contributions towards the expense of making the payments to be made under this section shall be made, subject to and in accordance with the provisions of this Act, in respect of public utility undertakings carried on during the period beginning with the third day of September, nineteen hundred and thirty-nine, and ending with the eighth day of May, nineteen hundred and forty-five, and such contributions shall be treated for all purposes as outgoings of a capital nature.

(3) The provisions of the First Schedule to this Act shall have effect as to the definition for the purposes of this Act of a "public utility undertaking," and of an undertaking other than a public utility undertaking.

PART I. —*cont.*

(4) References in this Act to " land held by a public utility owner otherwise than as landlord on a long term " are to land in which, at the time to which the reference relates, there was subsisting a proprietary interest which—

(*a*) was owned by the body by whom a public utility undertaking was carried on and was held by them for public utility purposes within the meaning assigned to that expression by paragraph 9 of the First Schedule to this Act, and

(*b*) was not held in reversion expectant on a tenancy which was a proprietary interest:

Provided that, notwithstanding that the state of the ownership of a piece of land was such that the application of the preceding provisions of this subsection to it would bring it within references in this Act to land held by a public utility owner otherwise than as landlord on a long term, that piece of land shall not be within any such reference if at the time to which the reference relates it was a part only of a Schedule A unit and formed less than one-half in value of that unit, unless that unit then included also another or other pieces of land the state of the ownership whereof was such as aforesaid and both or all of those pieces of land taken together formed one-half or more in value of that unit.

(5) References in this Act to " distribution works " are to mains, conduits, lines and other works, machinery, plant and buildings which in the opinion of the Treasury are such as to fall within the purposes of the provision made by subsection (1) of this section.

(6) The reference in this section to " goods of a kind insurable against war damage " is to goods which, immediately before the occurrence of war damage thereto, were insurable, in relation to the body carrying on the public utility undertaking in question, under the business scheme operated under Part II of the War Damage Act, 1943 (in this Act referred to as " the principal Act ") or, if the damage occurred before that scheme came into force, would have been so insurable if that scheme had then been in force.

(7) The reference in this section to " railway ships " is to ships which, immediately before the occurrence of war damage thereto, were owned in the course of, or held or used mainly or exclusively for the purpose of, the carrying on of a public utility undertaking being a railway undertaking, excluding ships then in the possession or held at the disposal of a Government department or other person on behalf of

PART I. —*cont.*

His Majesty (otherwise than by virtue of the taking of control on behalf of His Majesty of the undertaking or a part thereof).

(8) The reference in this section to "materials and ingredients for gas" is to goods which, immediately before the occurrence of war damage thereto, were owned as materials from which such gas as therein mentioned was produced or as ingredients for such gas, and were in the United Kingdom or consigned from a port in the United Kingdom to another such port in a vessel which in its transit between those ports was not due to call at any port outside the United Kingdom.

Amounts of public utility payments and contributions, and bodies to and by whom they are to be paid.

2.—(1) Subject to the provisions of subsection (2) of this section, the respective gross amounts of the payments and contributions to be made under section one of this Act shall be determined by the Treasury having regard to consultations had between the Treasury or the appropriate Departments on the one hand, and the bodies concerned (that is to say bodies by whom the undertakings were carried on during the period mentioned in subsection (2) of section one of this Act or other bodies to or by whom the said payments and contributions are to be made) or organisations appearing to the Treasury to be representative of such bodies on the other hand.

(2) For the purposes of the said payments and contributions there shall be eight groups, named and in this Act referred to as specified in the first column of the Table set out at the end of this subsection, and comprising respectively, subject to the provisions of paragraph 7 of the First Schedule to this Act, public utility undertakings being undertakings of the classes specified in paragraph 1 of that Schedule, and—

(*a*) the aggregate of the gross amounts of the payments to be made under section one of this Act in respect of undertakings comprised in any of the said groups shall be the sum specified in the second column of the said Table in relation to that group;

(*b*) the aggregate of the gross amounts of the contributions to be made under section one of this Act in respect of undertakings comprised in each of the said groups shall be the following percentage of the sum specified in the second column of the said Table in relation to that group, that is to say, in the case of each group other than the harbour group twenty-seven and a half per cent., and, in the case of the harbour group, ten per cent.

PART I. —*cont.*

TABLE.

Name of group.	Aggregate of gross amounts of payments in respect of undertakings in group.
	£
(i) The railway group ...	34,894,956
(ii) The canal group ...	509,471
(iii) The harbour group ...	28,623,184
(iv) The gas group	12,211,142
(v) The electricity group ...	9,663,194
(vi) The water group ...	2,006,016
(vii) The sewerage group ...	2,958,864
(viii) The lighthouse group ...	336,853

(3) The gross amount of a payment or contribution under section one of this Act, as determined under the preceding subsections, shall be subject to reduction in accordance with the provisions in that behalf of paragraphs 2 and 4 respectively of the Second Schedule to this Act, by reference respectively to payments made before the passing of this Act as under the principal Act or Part II of the War Risks Insurance Act, 1939, and to contributions and premiums paid before the passing of this Act, and the amount of a payment or contribution under section one of this Act as so reduced is in this Act referred to as the net amount thereof.

(4) A payment or contribution to be made under section one of this Act in respect of an undertaking shall be made to or by such body as the Treasury may determine having regard to such consultations as aforesaid, being either—

(*a*) in the case of a payment, the body by whom the undertaking was being carried on at the time of the occurrence of the war damage in respect of which it is to be made, and

(*b*) in the case of a contribution, the body by whom the undertaking was being carried on at the end of the period mentioned in subsection (2) of section one of this Act,

or, if any change in the identity of the body carrying on the undertaking for the time being or any cesser of the carrying on of the undertaking or other circumstances appear to the Treasury to render it requisite or more equitable that the payment or contribution should be made to or by another body, that other body:

Provided that this subsection shall not apply to contributions in respect of undertakings in the sewerage group (as

PART I. —*cont.*

to which provision is made by the next succeeding subsection) or to payments or contributions in respect of undertakings in the lighthouse group (as to which provision is made by subsection (2) of section three of this Act).

(5) In the case of the sewerage group the contributions to be made under section one of this Act shall, in lieu of being made by bodies determined under the last preceding subsection in respect of particular undertakings, be made by such local authorities as the Treasury may determine having regard to such consultations as aforesaid, their contributions as a whole being in respect of the undertakings comprised in that group as a whole and the several amounts thereof being determined as provided by subsections (1) to (3) of this section.

(6) A determination of the Treasury for the purposes of any of the preceding provisions of this section made at any time on or after the first day of October, nineteen hundred and forty-eight, shall have effect notwithstanding that it was made before the passing of this Act.

Mode of payment of public utility payments and contributions

3.—(1) The Treasury shall make for each group of public utility undertakings (other than the lighthouse group) an order specifying, as respects each body to or by whom under the last preceding section a payment or payments or a contribution or contributions in respect of an undertaking or undertakings in the group is or are to be made, the sum which represents the credit or debit to that body, that is to say—

(*a*) in the case of a body who are to receive such a payment or payments but are not to make any such contribution, a credit equal to the net amount of the payment or to the aggregate of the net amounts of the payments;

(*b*) in the case of a body who are to make such a contribution or contributions but are not to receive any such payment, a debit equal to the net amount of the contribution or to the aggregate of the net amounts of the contributions;

(*c*) in the case of a body who are both to receive such a payment or payments and to make such a contribution or contributions, a credit or debit, as the case may require, equal to the difference between such a credit and such a debit as aforesaid;

and the amount of a credit or debit specified in such an order shall on the coming into operation of the order be paid by the

PART I. —*cont.*

Treasury to, or, as the case may be, be recoverable by the Treasury as a debt due to His Majesty from, the body as respects whom the credit or debit is specified.

(2) The Treasury shall make for the lighthouse group an order specifying the sum which represents the credit consisting of the aggregate of the net amounts of the payments, less the aggregate of the net amounts of the contributions, to be made in respect of undertakings in that group, and shall on the coming into operation of the order pay the amount of that credit into the General Lighthouse Fund.

(3) There shall be established in accordance with directions given by the Treasury an Account to be called the War Damage (Public Utility Undertakings) Account which shall be under the control and management of the Treasury, and all sums paid or recovered by them by virtue of the preceding subsections shall be paid out of or into the Account.

(4) There shall be issued to the Account out of the Consolidated Fund or the growing produce thereof sums which are at any time required for making payments required by this Act to be made thereout and which the moneys then standing to the credit of the Account are insufficient to provide.

(5) The power of the Treasury to raise money under the National Loans Act, 1939, shall include power to raise any money required for the purpose of providing sums to be issued out of the Consolidated Fund under the last preceding subsection.

(6) The Treasury shall prepare an account of the transactions of the Account in each financial year, and the account so prepared for any year shall, on or before the thirtieth day of November next following the end of that year, be transmitted to the Comptroller and Auditor-General, who shall examine and certify it and lay copies thereof, together with his report thereon, before Parliament.

(7) As soon as orders have been made under this section for all groups of public utility undertakings, and the amounts of all credits and debits specified in the orders respectively have been paid and recovered, the Treasury shall cause the Account to be wound up and shall pay any moneys standing to the credit thereof into the Exchequer.

(8) An order under this section may be varied by a subsequent order for correcting any clerical mistake therein, or any error therein arising from any accidental slip or omission, but not otherwise.

Exclusion of land, goods and commodities the subject of public utility payments and contributions under this Act from corresponding provisions of general war damage legislation.

PART I. —*cont.*

Public utility payments and contributions to be in lieu of those under general war damage legislation.

4. The making of the said payments and contributions under section one of this Act shall be in substitution for any corresponding provision which might otherwise have fallen to be made, as respects land, under Part I of the principal Act, or, as respects goods or commodities, under Part II of the principal Act or Part II of the War Risks Insurance Act, 1939, and the provisions of the four next succeeding sections shall have effect accordingly.

Exclusion of public utility land from payments under Part I of principal Act.

5. As regards payments in respect of war damage to land—

(*a*) the provisions of Part I of the principal Act as to payments in respect of war damage shall not apply to war damage to land where the land sustaining it was, immediately before its occurrence, held by a public utility owner otherwise than as landlord on a long term or then formed part of the distribution works of a public utility undertaking, and, subject to the provisions of paragraphs 2 and 3 of the Second Schedule to this Act as to payments made before the passing of this Act, those provisions of Part I of the principal Act shall be treated as having never applied to such war damage; and

(*b*) in cases in which such war damage affected an interest in such land other than that of the body carrying on the public utility undertaking, the provisions of the Third Schedule to this Act shall have effect as to payments in respect of such other interests.

Exclusion of public utility land from contributions under Part I of principal Act.

6.—(1) As regards contributions in respect of land, the following provisions shall have effect as to an instalment of contribution which, apart from this section and section seventy of the principal Act (or section forty of the War Damage Act, 1941), would have fallen due in respect of a contributory property in any of the years in which instalments of contributions under Part I of the principal Act fell due (each of which years is in this Act referred to as a "contribution year"), that is to say,—

(*a*) if at the relevant date in that year the property was occupied mainly or exclusively for the purpose of the carrying on of a public utility undertaking, the instalment shall not be payable and, subject to the provisions of subsection (2) of this section, shall be deemed never to have been payable;

PART I. —*cont.*

(*b*) if at the relevant date in that year the property was not occupied as mentioned in the preceding paragraph, but the body carrying on a public utility undertaking owned a proprietary interest subsisting in the whole of the property (being an interest held by them for public utility purposes within the meaning assigned to that expression by paragraph 9 of the First Schedule to this Act) by virtue of which they would have been the direct contributor for the instalment, the instalment shall not be payable and, subject to the provisions of subsection (2) of this section, shall be deemed never to have been payable;

(*c*) if at the relevant date in that year the property was not occupied as mentioned in paragraph (*a*) of this subsection, but the body carrying on a public utility undertaking owned a proprietary interest subsisting in a part of the property (being an interest held by them as aforesaid) by virtue of which they would, on an apportionment of the instalment under subsection (2) of section forty-five of the principal Act, have been the direct contributor for a part of the instalment apportioned to that part of the property, that part of the instalment shall not be payable and, subject to the provisions of subsection (2) of this section, shall be deemed never to have been payable:

Provided that paragraphs (*b*) and (*c*) of this subsection shall not have effect in the case of a property to which Part II of this Act applies for the contribution year in question.

(2) Where an instalment of contribution, or an apportioned part of an instalment of contribution, which under the preceding subsection is to be deemed never to have been payable has been paid, wholly or in part, before the passing of this Act, the provisions of paragraphs 4 and 5 respectively of the Second Schedule to this Act shall have effect as to—

(*a*) the taking of any sum so paid into account for the purposes of section two of this Act, or the repayment thereof; and

(*b*) the repayment of any indemnity received before the passing of this Act, in respect of any such instalment or apportioned part, under the provisions of Part I of the principal Act as to the ultimate incidence of the liability for instalments of contribution under the said Part I as between landlords, tenants and mortgagees of contributory properties.

(3) The provisions as to public utility land of Part I of the Fourth Schedule to this Act (corresponding to the said

PART I. —*cont.*

provisions of Part I of the principal Act as to the ultimate incidence of the liability for instalments of contribution under Part I of the principal Act as between landlords, tenants and mortgagees of contributory properties) shall have effect as to the ultimate incidence of the liability for contributions under section one of this Act as between landlords, tenants and mortgagees of public utility land not contributory under the principal Act.

In this Act the expression " public utility land not contributory under the principal Act " means, for any contribution year—

(*a*) land which at the relevant date in that year was comprised in a contributory property which was occupied mainly or exclusively for the purpose of the carrying on of a public utility undertaking;

(*b*) land in which at the relevant date in that year the body carrying on a public utility undertaking owned a proprietary interest being an interest held by them for public utility purposes within the meaning assigned to that expression by paragraph 9 of the First Schedule to this Act, and which at the relevant date in that year either formed a contributory property in respect of which there would, but for paragraph (*b*) of subsection (1) of this section, have been payable an instalment of contribution for that year which is deemed by virtue of that paragraph never to have been payable, or formed a part of a contributory property in respect of which there would, but for paragraph (*c*) of that subsection, have been payable a part of an instalment of contribution for that year which under that paragraph is to be deemed never to have been payable; and

(*c*) land in which at the relevant date in that year the body carrying on a public utility undertaking owned an interest held by them for public utility purposes within the meaning assigned to that expression by paragraph 9 of the First Schedule to this Act, and which at the relevant date in that year did not form, and was not comprised in, any contributory property.

(4) The references in paragraph (*a*) of subsections (1) and (3) of this section to occupation for the purpose of the carrying on of a public utility undertaking do not include occupation as a tenant by a person other than the body carrying on the undertaking, notwithstanding that that occupation was for purposes connected with the purposes of the undertaking.

PART I. —*cont.*

(5) For the purposes of this section, and of paragraphs 4 and 5 of the Second Schedule to this Act, an instalment of contribution in respect of incorporeal rights over land, or an apportioned part of such an instalment, which under section forty-six of the principal Act is payable by the direct contributor for the instalment of contribution in respect of the contributory property comprising the land shall be treated as forming part of the instalment in respect of that property.

Exclusion of public utility goods from insurance under Part II of principal Act.

7.—(1) As regards payments and premiums in respect of goods under the business scheme operated under Part II of the principal Act, where any goods were, when war damage occurred to them, or at any time relevant for insurance under that scheme or for a payment under section ninety-five of that Act, owned in the course of, or held or used mainly or exclusively for the purpose of, the carrying on of a public utility undertaking, the goods shall be treated as not having been then insurable, in relation to the body carrying on the undertaking, under that scheme (and, as regards any war damage sustained before that scheme came into force, shall be treated as having been such as would not have been then so insurable if that scheme had then been in force), but subject to the provisions of paragraphs 2 and 4 of the Second Schedule to this Act as to payments or premiums made or paid before the passing of this Act.

(2) In accordance with the last preceding subsection, and with the provisions of paragraph 4 of the Second Schedule to this Act as to the reduction of contributions under section one of this Act by reference to premiums paid before the passing of this Act, an insurance under the business scheme, or a notice of intention to make a payment under section ninety-five of the principal Act, entered into or given before the passing of this Act in relation to the interest of the body carrying on a public utility undertaking in goods falling within the preceding subsection shall be treated as superseded by this Act, and no payment shall be made by virtue of the insurance or in accordance with the notice after the passing of this Act.

Exclusion of public utility commodities from insurance under Part II of War Risks Insurance Act.

8.—(1) As regards payments and premiums in respect of commodities under the commodity insurance scheme operated under Part II of the War Risks Insurance Act, 1939, where any commodities of a class mentioned in paragraph (*d*) of subsection (1) of section one of this Act were, when war damage occurred to them, or at any time relevant for insurance under that scheme, owned in the course of the carrying on of a public utility undertaking, the commodities shall be treated as not having been then so insurable, but subject to the provisions of paragraphs 2 and 4 of the Second Schedule

PART I. —*cont.*

to this Act as to payments or premiums made or paid before the passing of this Act.

(2) The provisions of subsection (2) of the last preceding section shall apply to an insurance under the commodity insurance scheme of commodities falling within subsection (1) of this section as they apply to an insurance under the business scheme in relation to the interest of the body carrying on a public utility undertaking in goods falling within subsection (1) of that section.

Remission to general war damage legislation of land and goods not the subject of public utility payments and contributions under this Act.

Remission of land other than public utility land for payments and contributions under Part I of principal Act.

9.—(1) Section seventy of the principal Act (which excluded hereditaments occupied mainly or exclusively for the purpose of the carrying on of public utility undertakings as therein defined, and hereditaments occupied mainly or exclusively for the purpose of the carrying on of certain other undertakings, from the provisions of Part I of that Act as to payments in respect of war damage to land, and which excluded contributory properties so occupied from the provisions of that Part of that Act as to contributions) is hereby repealed.

(2) In accordance with the preceding subsection (and notwithstanding anything in subsection (2) of section thirty-eight of the Interpretation Act, 1889, as to the effect of repeals)—

(*a*) the provisions of the principal Act as to payments in respect of war damage to land under Part I thereof shall apply, and be deemed always to have applied, in relation to war damage to a hereditament occupied as mentioned in the said section seventy unless it is damage as to which the operation of those provisions is excluded by section five of this Act; and

(*b*) the provisions of the principal Act as to contributions and indemnities under Part I thereof shall apply, and be deemed always to have applied, in relation to a contributory property occupied as mentioned in the said section seventy save in so far as the operation of those provisions in relation thereto is excluded as regards any instalment or part of an instalment by section six of this Act:

Provided that—

(i) in the application of the said provisions as aforesaid they shall have effect subject to any relevant modifications and exceptions specified in subsequent provisions of this Act;

PART I. —*cont.*

(ii) any payment made under paragraph (*b*) of subsection (3) of the said section seventy towards the cost of works urgently required for meeting the circumstances created by war damage to a hereditament in respect of which that subsection had effect shall be brought into account in such manner as the War Damage Commission may determine against the payments to be made in respect of war damage to that hereditament under the said provisions of the principal Act as to payments as applied by paragraph (*a*) of this subsection to war damage to that hereditament.

Remission of goods of an undertaking other than a public utility undertaking for payments and premiums as under insurance under Part II of principal Act.

10.—(1) This section applies to goods which, at a time specified in that behalf in this section, satisfied the following conditions, that is to say, that the goods—

(*a*) were owned in the course of, or held or used mainly or exclusively for the purpose of, the carrying on of an undertaking which was a public utility undertaking as defined for the purposes of section seventy of the principal Act (or section forty of the War Damage Act, 1941) but was an undertaking other than a public utility undertaking as defined for the purposes of this Act; and

(*b*) were insurable, in relation to the body carrying on that undertaking, under the business scheme operated under Part II of the principal Act; and

(*c*) were not in fact insured in relation to that body under that scheme; and

(*d*) were in one of the categories of exemption from the obligation to insure under that scheme imposed by section eighty-six of the principal Act which were specified in sub-paragraph (1), and heads (*a*) to (*w*) of sub-paragraph (2), of Article 6 of the War Damage (Business Scheme) Order, 1941.

(2) Where any goods satisfied the said conditions at any time during a period of insurance for the purposes of the business scheme (in this section referred to as a " period of insurance "), and satisfied the said condition (*d*) by virtue only of the goods being in the category of exemption specified in head (*h*) of the heads therein referred to (which head related to goods of a public utility undertaking as defined for the purposes of section forty of the War Damage Act, 1941), the body then carrying on the undertaking shall, by virtue of this section,—

(*a*) be liable to pay an amount equal to the premium which they would have been required to pay if, being as regards those goods and that period under the

PART I. —*cont.*

obligation to insure imposed by section eighty-six of the principal Act, they had insured them in accordance with that obligation; and

(*b*) have a right to receive, in respect of any of those goods which sustained war damage during that period and satisfied the said conditions as aforesaid at the time of the damage, an amount equal to the indemnity which they would have been entitled to receive if they had insured as aforesaid:

Provided that, if the body carrying on the undertaking at the time of the assumed insurance are no longer carrying it on at the passing of this Act, the said liability shall be upon, and the said right shall vest in, such body as by virtue of their connection with the undertaking the Board of Trade may determine to be appropriate after consultation with the parties concerned.

(3) Where any goods satisfied the said conditions at a time during a period of insurance when they sustained war damage, and satisfied the said condition (*d*) by virtue of the goods being in a category of exemption other than that specified in the said head (*h*), the body then carrying on the undertaking (or, if they are no longer carrying it on at the passing of this Act, such body as the Board of Trade may determine as mentioned in the proviso to the last preceding subsection) shall have the like right as is mentioned in the last preceding subsection:

Provided that the body entitled to that right shall be subject to an obligation to bring into account against the payment for satisfying that right an amount equal to all liabilities which would have subsisted by virtue of the last preceding subsection if all goods which, at any time during any period of insurance, satisfied the said conditions in relation to the undertaking, and satisfied the said condition (*d*) by virtue of the goods being in the same category of exemption as the damaged goods, had fallen within the last preceding subsection as respects that period.

(4) The Board of Trade may allow the amount of an insurance which is to be assumed for the purposes of this section to have been effected to be reckoned on the basis of an ascertainment of particulars of the goods which are to be assumed to have been insured, or of the value of any such goods, or both, made on any basis agreed between the Board and the body who are subject to the relevant liability subsisting by virtue of subsection (2) of this section or to the relevant obligation subsisting by virtue of subsection (3) thereof, as the case may be, or, in default of such agreement, may require that that amount shall be reckoned on a basis specified by the Board unless that body proves the relevant particulars as at the assumed time of the insurance.

PART I. —*cont.*

(5) A payment for satisfying a liability subsisting by virtue of subsection (2) of this section shall be recoverable by the Board of Trade as a debt due to His Majesty:

Provided that no such payment shall be recoverable before the expiration of three months from the passing of this Act.

(6) A payment for satisfying a liability subsisting by virtue of subsection (2) of this section shall be treated for the purposes of the principal Act as if it were a premium paid under a policy issued under the business scheme, and a payment for satisfying a right subsisting by virtue of this section shall be treated for the purposes of the principal Act as if it were a payment made under such a policy, and shall be treated for the purposes of the Miscellaneous Financial Provisions Act, 1946 (which relates to payment out of the Consolidated Fund) as such a payment by the Board of Trade in respect of war damage as is mentioned in section two of that Act.

(7) A payment for satisfying a liability subsisting by virtue of subsection (2) of this section shall be treated for all purposes as an outgoing of a capital nature.

(8) The Board of Trade shall have power, exercisable by statutory instrument subject to annulment in pursuance of resolution of either House of Parliament, to make regulations for any purpose for which provision appears to the Board to be required for the due operation of this section, and in particular, but without prejudice to the generality of the power hereby conferred, for—

(*a*) the furnishing, production and verification of information and documents for enabling the Board to ascertain what goods satisfied the conditions mentioned in subsection (1) of this section at a time specified in that behalf in this section, the value of such goods or of an interest therein at any such time, particulars as to war damage sustained by any such goods, the bodies by whom such undertakings as are mentioned in subsection (1) of this section were carried on at any such time, or any other facts material for the purposes of this section;

(*b*) the making of claims for payments for satisfying rights subsisting by virtue of this section; and

(*c*) imposing limits of time within which, or other conditions in accordance with which, things to be done for the purposes of the regulations must be done, with or without power to any authority therein specified to extend limits or to waive conditions imposed.

PART I. —*cont.*

(9) The following provisions of the principal Act or made thereunder shall apply with the following modifications for the purposes of this section, that is to say—

(*a*) section eighty-five (which relates to time for payments) as amended by this Act, and regulations made under that section, with the substitution of payments for satisfying rights subsisting by virtue of this section for payments under the business scheme;

(*b*) subsection (1) of section eighty-seven (which relates to obtaining information), with the substitution of the purposes of this section for the purposes mentioned in that subsection;

(*c*) subsection (2) of section eighty-seven (which relates to procedure where early payments have been made), with the substitution of payments for satisfying rights subsisting by virtue of this section for payments under the business scheme;

(*d*) subsection (4) of section eighty-seven (which relates to giving false information in purporting to comply with obligations under that section), with the addition of a reference to obligations under regulations made under paragraph (*a*) of the last preceding subsection; and

(*e*) section one hundred and twelve (which relates to false claims for payments under policies), with the substitution of payments for satisfying rights subsisting by virtue of this section for payments under policies.

PART II.

CERTAIN UNDERTAKINGS OTHER THAN PUBLIC UTILITY UNDERTAKINGS: MODIFICATIONS OF PRINCIPAL ACT CONTRIBUTION PROVISIONS.

Properties to which this Part applies: modification of principal Act contribution provisions.

11.—(1) In the case of properties to which this Part of this Act applies the provisions of the principal Act as to contributions and indemnities under Part I thereof shall have effect, and be deemed always to have had effect, subject to the modifications specified or provided for in this Part of this Act.

(2) This Part of this Act applies, for any contribution year, to every property which was, at any time during the period beginning with the third day of September, nineteen hundred and thirty-nine, and ending with the relevant date in that 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 occupation

PART II. —*cont.*

of the property in the course of the undertaking, being occupation mainly or exclusively for one or more of the purposes specified in paragraph 1 of the Fifth Schedule to this Act:

Provided that this Part of this Act shall not apply, for any given contribution year, to a property to which it would apply for that year apart from this proviso, in a case in which any of the conditions specified in paragraph 2 of the Fifth Schedule to this Act is satisfied.

(3) For the purposes of this Act, a body shall be treated as having been rated by reference to a valuation during any period in respect of which they were liable (or would apart from any exemption from rates have been liable) under any enactment, and by reason of occupation, to be charged with, and to bear, the whole or any part of a rate made by reference to the valuation.

Modifications as to properties that are to be contributory, and as to contributory value.

12.—(1) The following provisions of this section shall have effect as to properties that are to be contributory properties and as to contributory value.

(2) Where a property falling in relation to any contribution year within paragraph (*a*) of subsection (1) of section thirty-nine of the principal Act, as being the subject of such an assessment under Schedule A as is referred to in that paragraph, was comprised wholly within a property to which this Part of this Act applies for that year, the assessment under Schedule A shall be disregarded for the purposes of sections thirty-nine and forty of the principal Act (which specify what are to be contributory properties for the purposes of that Act and their contributory value) in relation to that year:

Provided that the preceding provisions of this subsection shall not have effect if at the relevant date in that year the property falling as aforesaid within the said paragraph (*a*) was not in the possession of the body carrying on the relevant Part II undertaking.

(3) Where the subject of a rating valuation, being at the relevant date in any contribution year a property to which this Part of this Act applies for that year by reason of occupation on or before that date in the course of any undertaking, comprised 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 this Part of this Act applies for that year by reason of occupation on or before that date in the course of the same undertaking, the later valuation shall be disregarded for the purposes of sections thirty-nine and forty of the principal Act:

Provided that where the later valuation was in force at the relevant date in any contribution year and was of a lesser

PART II. —*cont.*

amount than the earlier valuation, and it is shown to the satisfaction of the Commissioners of Inland Revenue that the difference between the two valuations was mainly or exclusively due to the destruction or demolition, otherwise than by war damage, of buildings or works or parts thereof, and that the value of the buildings, works or parts thereof had at the relevant date in that year not been made good by the repair or construction of buildings or works on the property, the contributory value of the property shall be determined for that year as if the amount of the earlier valuation had been that of the later valuation.

Modifications as to direct liability for contributions.

13.—(1) As regards direct liability for instalments of contributions, an instalment of contribution falling due in any contribution year in respect of a contributory property being for that year a property to which this Part of this Act applies shall be payable by the body who at the relevant date in that year were carrying on the relevant Part II undertaking, in lieu of any other person or persons who might have been the direct contributor or contributors for the instalment under section forty-five of the principal Act (which enacts the general rule as to the person or persons by whom an instalment of contribution is to be payable) or under section forty-seven thereof (which provides for payment by a mortgagee in certain circumstances).

(2) In accordance with the preceding subsection—

(*a*) references in the principal Act to a direct contributor and to the liability of a direct contributor shall, in relation to an instalment within the operation of the preceding subsection, be construed, subject to the provisions of this Act and of regulations made thereunder, as references respectively to a body liable under the preceding subsection to pay the instalment and to their liability in respect thereof; and

(*b*) subsection (2) of section forty-five of the principal Act (which provides for apportionment of an instalment of contribution between different parts of a contributory property in certain circumstances) shall not apply to an instalment within the operation of the preceding subsection.

Modifications as to ultimate incidence of contributions.

14. As regards the ultimate incidence of instalments of contributions,—

(*a*) in the case of properties to which this Part of this Act applies other than mineral properties, the provisions of Part I of the Fourth Schedule to this Act as to land forming or comprised in such properties shall have effect; and

PART II. —*cont.*

(*b*) in the case of properties to which this Part of this Act applies being mineral properties (other than coal-mining properties), the provisions of Part III of the Fourth Schedule to this Act shall have effect.

Modifications as to amount of, and liability for, contributions in case of mineral properties.

15.—(1) The amount of an instalment of contribution in respect of a contributory property being for the contribution year in which the instalment fell due a mineral property (other than a coal-mining property) shall, in lieu of being two shillings in every pound of the contributory value of the property as provided in section forty-two of the principal Act, be sixpence in every pound of the contributory value of the property.

(2) No instalment of contribution shall be payable in respect of a contributory property being, for the contribution year in which that instalment would otherwise have fallen due, a coal-mining property.

(3) The National Coal Board as successors of the Coal Commission in the ownership of the fee simple in coal in Great Britain shall contribute in respect of coal-mining properties therein the sum of one hundred and twenty-five thousand pounds, and the sum to be so contributed—

(*a*) shall be paid by the National Coal Board not later than the expiration of three months from the passing of this Act to the Commissioners of Inland Revenue and shall be paid by them into the Exchequer; and

(*b*) shall be treated for all purposes as an outgoing of a capital nature.

(4) In this Part of this Act, and in the Fourth Schedule thereto—

(*a*) the expression "mineral property" means a property to which this Part of this Act applies by virtue of head (*c*) of paragraph 1 of the Fifth Schedule to this Act (including any such property to which it applies by virtue also of head (*a*) of that paragraph); and

(*b*) the expression "coal-mining property" means a mineral property in the case of which the relevant purposes of occupation specified in the said head (*c*) related to coal (that is to say, bituminous coal, cannel coal or anthracite).

Supplementary and consequential provisions as to properties to which this Part applies.

16.—(1) Section forty-four of the principal Act (which relates to the amount of contributions in respect of requisitioned land), and section sixty-four thereof (which relates to suspension of collection of instalments of contributions in respect of properties unfit through war damage), shall not apply as respects an instalment of contribution falling due in any contribution year in respect of a contributory property being

for that year a property to which this Part of this Act applies, and section seventy-seven thereof (which provides for relief against payment of instalments, or parts of instalments, where conditions as to ownership by the National Trust or the National Trust for Scotland therein mentioned are satisfied) shall not apply as respects such an instalment as aforesaid if relief afforded by the application thereof would inure for the benefit of a person other than the said Trust or the said Trust for Scotland.

(2) The Treasury shall have power, exercisable by statutory instrument subject to annulment in pursuance of resolution of either House of Parliament, to make regulations (including regulations having retrospective effect so far as may be requisite for securing their operation as regards any contribution year) as to the matters and for the purposes specified in paragraph 3 of the Fifth Schedule to this Act.

PART III.

MISCELLANEOUS.

Ultimate incidence of contributions, and payments in respect of war damage, in case of privileged short interests.

Ultimate incidence of contributions, and payments in respect of war damage, in case of privileged short interests.

17.—(1) This section applies to certain short tenancies and certain licences (in this Act referred to as " privileged short interests "), namely short tenancies, and licences, as to which the conditions set out in this subsection were satisfied at the relevant date in a contribution year (as regards the provisions referred to in subsection (2) of this section) or immediately before the occurrence of war damage to land in which the short tenancy or licence subsisted (as regards the provisions of subsection (3) of this section), but excluding tenancies and licences granted for the duration of the late war.

The said conditions are—

(*a*) that the landlord or licensor was the body carrying on an undertaking the purposes whereof consisted in or comprised the provision of railway, canal, inland navigation, dock, harbour, quay or pier services or facilities;

(*b*) that by reason of relations between that body and the tenant or licensee, or any predecessors in title of theirs respectively, a reasonable expectation had been created that the tenancy or licence would be

PART III. —*cont.*

continued for such a period as would have rendered it a proprietary interest if it had been a tenancy granted for a term equal to its past and expected continuance without any right of the landlord to determine, or, in the case of a licence, that it was in fact granted on such terms as would have rendered it a proprietary interest if it had been a tenancy;

(*c*) that there were buildings or works on the land comprised in the interest, that the tenant or licensee or a predecessor in title of his had incurred the expense of erecting or constructing the whole of them or the greater part of them (ascertained in such manner, whether solely or partly by reference to value or size or by reference to other considerations, as appears to be appropriate for the purposes of this section), and that the tenant or licensee had a right, or was subject to an obligation (whether subsisting or to arise or liable to arise on the termination of the interest or in some other event), to remove buildings or works on the land so as to be entitled on removing them to them or to the materials thereof; and

(*d*) that the land comprised in the interest was other than land consisting mainly or exclusively of agricultural land or agricultural buildings or of such land and such buildings, or of land devoted to advertising purposes.

(2) The provisions of Part II of the Fourth Schedule to this Act shall have effect as to the exercise against the person who was at the relevant date in a contribution year the tenant or licensee under a privileged short interest, and as to the exercise by that person, of the rights as to recovery from and by tenants in respect of contributions which are conferred by sections forty-eight and forty-nine of the principal Act, either as exercisable under those sections and paragraphs 4 and 1 of that Schedule or as exercisable under those sections alone.

(3) Where war damage has been sustained by land which immediately before the occurrence of the damage was held by a public utility owner otherwise than as landlord on a long term (the public utility undertaking being for purposes mentioned in paragraph (*a*) of subsection (1) of this section), but the proprietary interest owned by the body carrying on the public utility undertaking was then subject to a privileged short interest, the land comprised in the short interest shall be treated as regards a payment in respect of the war damage in question as if the short interest had been a proprietary interest and as if the proprietary interest owned by the body

carrying on the public utility undertaking had been held by them as landlord on a long term, and accordingly— PART III. —*cont.*

(*a*) the provisions of section one of this Act shall not, and

(*b*) notwithstanding anything in section five of this Act the provisions of the principal Act shall,

have effect as to the damage:

Provided that any share of a payment under the principal Act which would be payable thereunder in respect of the proprietary interest of the body carrying on the undertaking shall be withheld if the appropriate Department certify to the War Damage Commission that the damage was taken into account for the purpose of determining the gross amount of a payment to be made under section one of this Act in respect of the undertaking.

(4) Any question whether the conditions set out in subsection (1) of this section were fulfilled as to a short tenancy or licence at the relevant date in a contribution year, or immediately before the occurrence of war damage, as the case may be, shall be determined—

(*a*) in the case of a question arising in giving effect to the provisions of Part II of the Fourth Schedule to this Act, in default of agreement between the parties concerned, by the Government department which is the appropriate Department in relation to the landlord or licensor of the short tenant or licensee;

(*b*) in the case of a question arising in giving effect to the provisions of subsection (3) of this section, by the War Damage Commission.

(5) In this section the reference to a tenancy or licence granted for the duration of the late war is to a tenancy or licence granted or purported to be granted for such a term as is mentioned in paragraph (*d*) of the definition of a short tenancy in the principal Act.

Miscellaneous provisions relating to war damage payments.

Payments in respect of war damage causing obstruction in ports, &c.

18.—(1) In respect of war damage the occurrence of which caused an obstruction in a waterway forming part of or giving access to a port, canal or inland navigation, or in the approaches to such a waterway, payments shall be made by reference to the cost of measures taken or to be taken, whether before or after the passing of this Act, to meet the circumstances created by the obstruction, as follows, that is to say—

(*a*) in so far as the cost in question is the cost of measures taken in the course of the carrying on of a public utility undertaking by the body carrying on

PART III. —*cont.*

that undertaking and is cost appearing to the appropriate Department not to be reasonably capable of being recovered by that body by the exercise of any right of sale or right of action against the owner of the vessel or other object causing the obstruction, under and subject to the provisions of section one of this Act as a payment in respect of the undertaking; or

(*b*) in so far as the cost in question is other than as aforesaid, by the War Damage Commission or the Board of Trade in such cases, and in accordance with and subject to such conditions and provisions, as may be prescribed by regulations made by the Treasury by statutory instrument which shall be subject to annulment in pursuance of resolution of either House of Parliament.

(2) Payments under this section by the War Damage Commission or the Board of Trade, shall be treated for the purposes of the Miscellaneous Financial Provisions Act, 1946 (which relates to payments out of the Consolidated Fund) as such a payment by them in respect of war damage as is mentioned in section two of that Act.

(3) In this section the expression "port" includes any dock, harbour, pier, quay, wharf, mooring, anchorage or other similar place.

S. 14 of the principal Act not to apply on acquisitions under nationalisation Acts.

19. Section fourteen of the principal Act (which provides that, if land in respect of war damage to which a payment of cost of works would otherwise be appropriate is acquired compulsorily by virtue of any enactment, or is acquired by agreement by a person authorised by virtue of any enactment to acquire it compulsorily, such payments as are therein mentioned shall be made, to the exclusion of any payment of cost of works by reference to the cost of any works executed on or after the date of the acquisition) shall not apply, and shall be deemed never to have applied, where the enactment in question is an enactment in a nationalisation Act and the acquisition in question is thereby provided for as part of the initial putting into force of the scheme embodied therein.

Amendment as to exclusion from payments of grant-aided air-raid shelters.

20. Section seventy-four of the principal Act (which provides that certain payments under Part I of that Act are not to be made in respect of war damage to air raid shelters which were the subjects of grants out of public moneys, with an exception for grants payable under section twenty-two of the Civil Defence Act, 1939) shall have effect, and shall be deemed always to have had effect, as if the exception had extended to grants payable under section thirty-eight of the said Act of 1939 (which made provision in relation to undertakings being public utility undertakings within the

meaning of that Act corresponding to the provision made by the said section twenty-two). PART III. —*cont.*

Provisions as to interest on certain payments in respect of goods.

21.—(1) The exception from the provision for interest on payments under the insurance schemes operated under Part II of the principal Act which is made by subsection (5) of section eighty-five of that Act in the case of early settlements (that is to say, such payments so far as made by virtue of subsection (2) of that section at a date earlier than would be allowable under subsection (1) thereof) shall not apply, and shall be deemed not to have applied, in the case of early settlements under the business scheme where the date of the early settlement is after the passing of this Act, or was before the passing of this Act but after the twentieth day of October, nineteen hundred and forty-six, and—

(*a*) in accordance with the preceding provision, where there is or was such an early settlement the date whereof is or was as aforesaid, interest at the rate specified in the said subsection (5) shall be treated as having accrued on the amount thereof from the time of the occurrence of the war damage to the date thereof;

(*b*) interest treated by virtue of this section as having accrued shall be payable, in the case of an early settlement comprising the whole of a payment under the business scheme, at the time of the early settlement (or at the passing of this Act in the case of an early settlement made before the passing of this Act), or, in the case of an early settlement consisting of a part only of a payment under the business scheme, at the time of final discharge of that payment whether by way of further early settlement or otherwise (or at the passing of this Act in the case of a final settlement made before the passing of this Act).

(2) In the application of subsection (5) of section eighty-five of the principal Act to payments under section ninety-five of that Act (to which payments that subsection is made applicable by regulations under the said section ninety-five)—

(*a*) the said subsection (5) shall be applied as amended by the preceding subsection; and

(*b*) in the case of a payment from which a sum representing premium is deductible under the said regulations, the amount on which interest is to be computed shall be the net amount of the payment after deducting that sum and not the gross amount thereof, and the said regulations shall be deemed always to have had effect in accordance with this paragraph.

PART III. —*cont.*

(3) A payment of interest made by virtue of this section shall be treated for the purposes of the Miscellaneous Financial Provisions Act, 1946 (which relates to payment out of the Consolidated Fund) as such a payment by the Board of Trade in respect of interest as is mentioned in section two of that Act.

Amendment as to plant and machinery to be treated as "land" for purposes of payments.

22.—(1) For the purposes of provisions of the principal Act, and provisions of this Act which operate by way of application thereof or by reference thereto, other than provisions thereof relating to contributions in respect of land, the question whether any plant or machinery is to be treated, in relation to any land, as land or goods shall be determined, and shall be deemed always to have fallen to be determined, by reference to the provisions of the Plant and Machinery (Valuation for Rating) Order, 1927, whether or not the land is, or is comprised in, a hereditament to which section twenty-four of the Rating and Valuation Act, 1925, applies.

(2) In accordance with the preceding subsection, section one hundred and three of the principal Act (which defines the expression "land") shall have effect, and be deemed always to have had effect, for the purposes aforesaid,—

(*a*) as if subsection (4) thereof (which makes particular provision as to the inclusion of plant and machinery in the said expression in relation to land the subject of certain rating valuations), and the reference to that subsection in subsection (6), were omitted; and

(*b*) as if in subsection (5) (which makes general provision as to the inclusion of plant and machinery in the said expression in relation to land not the subject of those rating valuations), the words "in relation to any land" were substituted for the words "in relation to land not comprised in a hereditament for rating purposes which is the subject of such a valuation as is mentioned in the last preceding subsection".

(3) The preceding provisions of this section shall not render any payment made before the passing of this Act in respect of war damage unlawful or recoverable, but any payment so made in respect of damage to any plant or machinery otherwise than in accordance with those provisions shall be treated as having been made in or towards the discharge of any payment falling to be made in respect of the damage having regard to those provisions.

(4) Nothing in those provisions shall impose on any person any liability in respect of failure to be insured under the business scheme operated under Part II of the principal Act in respect of any plant or machinery which is by virtue only

PART III. —*cont.*

of those provisions to be treated as goods for the purposes of that Act.

(5) Any increase attributable to the provisions of this section in the sums to be paid out of the Consolidated Fund under section two of the Miscellaneous Financial Provisions Act, 1946, shall be paid out of that Fund.

(6) In this section the expression " provisions relating to contributions in respect of land " means provisions relating to contributions or indemnities under Part I of the principal Act, including section six of this Act (together with provisions of this Act which refer to that section), Part II of this Act and the Fourth Schedule thereto.

Exclusion of compensation by virtue of 8 & 9 Geo. 6. c. 43 for war damage the subject of a payment under s. 1 of this Act.

23.—(1) Subsection (5) of section forty-one of the Requisitioned Land and War Works Act, 1945 (which subsection excepts war damage in respect of which a payment falls to be made under the principal Act from provisions of subsection (1) of that section which deal with damage generally as a factor diminishing the value of land) shall have effect as to war damage in respect of which a payment has been made, or is to be made, under section one of this Act as it has effect as to war damage in relation to which a payment falls to be made under the principal Act, for the following purposes, that is to say—

(*a*) for the purposes of the operation of subsection (1) of the said section forty-one in relation to a compulsory acquisition pursuant to a notice to treat given after the passing of this Act; and

(*b*) for the purposes of the operation of paragraph 11 of the Third Schedule to the Civil Aviation Act, 1946 (which applies the said subsections (1) and (5) as respects certain orders) in relation to an order coming into operation after the passing of this Act.

(2) A certificate of the appropriate Department as to whether or not a payment in respect of any war damage has been made, or is to be made, under section one of this Act shall be conclusive for the purposes of this section.

Miscellaneous provisions relating to contributions and premiums.

Power of certain bodies to raise money to discharge contribution and premium liabilities.

24.—(1) Where a contribution or premium liability is imposed by the principal Act or this Act in respect of a statutory undertaking of any class mentioned in subsection (2) of this section and the obligation to satisfy the liability is on the body carrying on that undertaking or carrying on an undertaking for like purposes, that body shall have power by virtue of this section, and subject to the provisions thereof, to raise as therein specified such sums as may be required for satisfying the liability:

PART III. —*cont.*

Provided that this section shall not apply to a body being a council having power to borrow under the Local Government Act, 1933, or the London Government Act, 1939, or to any Authority, Board, Commission or other body constituted by or under a nationalisation Act.

(2) The classes of undertakings referred to in the preceding subsection are—

(*a*) undertakings of any class specified in heads (i) to (vii) of sub-paragraph (1) of paragraph 1 of the First Schedule to this Act, and any canal, inland navigation, harbour, dock or lighthouse undertaking not of a class therein specified; and

(*b*) tramway or trolley vehicle undertakings, quay or pier undertakings, and undertakings of drainage authorities within the meaning of the Land Drainage Act, 1930.

(3) The reference in subsection (1) of this section to a contribution or premium liability imposed by the principal Act or this Act in respect of an undertaking is to—

(*a*) a liability under subsection (1) of section three of this Act in respect of the undertaking;

(*b*) a liability, arising by virtue of an interest of the body carrying on the undertaking in land, as, or as a mortgagee of, a direct or indirect contributor, in respect of an instalment of contribution under Part I of the principal Act or of an apportioned part of such an instalment, and a liability as a direct contributor in respect of such an instalment imposed on the body carrying on the undertaking by section thirteen of this Act;

(*c*) a liability as landlord or tenant, arising by virtue of an interest of the body carrying on the undertaking in land, under section forty-eight or forty-nine of the principal Act as applied by paragraph 1 or 4 of the Fourth Schedule to this Act or under paragraph 11 of that Schedule, and a liability as mortgagee, arising as aforesaid, under paragraph 8 of that Schedule; and

(*d*) a liability, arising by virtue of an interest of the body carrying on the undertaking in goods, to make a payment under subsection (2) of section ten of this Act.

(4) Where a body would be empowered by subsection (1) of this section to raise a given sum by reference to a liability for a contribution under section one of this Act in respect of an undertaking but for the setting-off against that contribution (under subsection (1) of section three of this Act) of

war damage payments in respect of that undertaking, that body shall have power by virtue of this section, and subject to the provisions thereof, to raise that sum, notwithstanding that in consequence of the set-off that sum, or part of it, does not constitute a liability under subsection (1) of section three of this Act.

(5) Subject to the provisions of this section, the power to raise money thereby conferred may be exercised in any manner (whether by mortgage, or by an issue of debentures or of stock or shares, or otherwise), and on such terms as may be agreed between the body in question and the person by whom the money is proposed to be provided, and, where the repayment of any money raised under the said power is secured by a mortgage or charge of an interest in any property, being an interest owned by the body in question mainly or exclusively in connection with the undertaking carried on by that body which is mentioned in subsection (1) of this section, a provision of any such agreement giving that mortgage or charge priority over any other mortgage or charge of that interest, whether created earlier or later, shall have effect notwithstanding anything in any enactment or rule of law or equity.

(6) The power to raise money conferred by this section shall be in addition to and not in substitution for any other power in that behalf, and shall be exercisable notwithstanding any restriction which apart from this subsection would have had effect as to the amount of any money which could lawfully be raised by the body in question, either generally or in any manner or on any security; and in the application of any such restriction the amount of any money raised under the power conferred by this section shall be disregarded.

(7) A person lending money on a loan purported to be raised under this section or taking stock or shares purported to be issued thereunder shall not be bound to enquire whether the raising or issue thereof is or was legal or regular, or whether the proceeds thereof were properly applied, and shall not be prejudiced by any illegality or irregularity in the matters aforesaid or by any misapplication or non-application of any such proceeds.

(8) The consent of the Treasury shall be requisite for any exercise of the power to raise money conferred by this section and may be given either generally and unconditionally or subject to limitations or conditions as to the amount to be raised, or the time or times at which, the manner in which or the terms on which, the power is to be exercised, or other matters.

PART III. —*cont.*

A body shall not exercise the said power otherwise than after obtaining such consent and in accordance therewith, and shall duly perform any obligation to which they may become subject by virtue of terms on which the said power has been exercised, and the Schedule to the Borrowing (Control and Guarantees) Act, 1946 (which relates to enforcement and penalties) shall apply for the purposes of this subsection with the substitution therein of references to this subsection and to an offence thereunder for references to that Act or an order made thereunder and to an offence under that Act.

(9) If it appears to the Treasury that a body to whom this section applies could more conveniently raise sums which they have power to raise under this section by exercising a power to raise money vested in them otherwise than by this section, but that modification or adaptation of an enactment or instrument by which that other power is conferred, or which affects its exercise, is requisite for enabling the body so to do, the Treasury may by order provide for the modification or adaptation thereof as appears to them to be requisite for that purpose, and, if it appears to the Treasury to be requisite, for the application of the last preceding subsection in relation to any exercise of that other power for the raising of such sums as aforesaid.

(10) Notwithstanding any provision of the principal Act or of this Act, a payment towards the discharge of any moneys raised in exercise of the power conferred by this section, or of any moneys (being moneys which could have been so raised) raised in exercise of another power, being a payment made by the body carrying on a statutory undertaking where that body is other than a local authority and the undertaking is carried on otherwise than for profit, shall not be required to be treated as an outgoing of a capital nature:

Provided that nothing in this subsection shall affect the operation of any provision of section twenty-eight of this Act.

Exclusion of certain instalments from operation of ss. 61, 63 and 64 of the principal Act

25. Where—

(*a*) an instalment of contribution under Part I of the principal Act or an apportioned part of such an instalment, being an instalment or part which was not payable at a time when a value payment made before the passing of this Act was made, is, apart from the sections of that Act mentioned in paragraphs (i), (ii) and (iii) of this section, payable by virtue of section nine of this Act, and

(*b*) that instalment or part would have been deductible from that value payment by virtue of section sixty-one of the principal Act if it had been payable when that value payment was made,

PART III. —*cont.*

none of the following sections of the principal Act shall apply as regards the instalment or part, that is to say—

(i) the said section sixty-one (which provides for deduction from a value payment made as therein mentioned of so much of a contribution as has not been paid at the time of the making of the value payment, and enacts that no person shall be under any liability to the Commissioners of Inland Revenue in respect of so much of the contribution as has not then been paid);

(ii) section sixty-three of the principal Act (which prohibits the taking of steps to recover an instalment or any part of an instalment in respect of a contributory property comprised wholly in a hereditament as to which notice is given as therein mentioned of likelihood that a value payment would fall to be made as therein mentioned);

(iii) section sixty-four of the principal Act (which prohibits the taking of steps to recover an instalment or any part of an instalment in respect of a contributory property comprised wholly in a hereditament as to which the Commissioners of Inland Revenue are satisfied that it is unfit by reason of war damage).

Contribution on unfit properties to become leviable on making of certain war damage payments.

26.—(1) Where a contributory property as to which the Commissioners of Inland Revenue have been satisfied that it was unfit within the meaning of section sixty-four of the principal Act by reason of war damage is comprised wholly within a hereditament in respect of war damage to which payments or a payment are or is made under section thirteen, fourteen, fifteen or twenty of that Act (under which sections there may in certain cases be made in respect of war damage both a payment of cost of works and a value payment or one or other of them), the prohibition imposed by the said section sixty-four shall cease to apply to any instalment in respect of the property on the completion of the making of the payments or payment to be made in respect of the damage in question.

(2) In the case of an instalment in respect of such a property which is comprised wholly within a hereditament in respect of war damage to which payments or a payment were or was made as aforesaid, and the making thereof completed, before the passing of this Act, the said prohibition shall cease to apply on the passing of this Act.

(3) In the case of an instalment in respect of a property to which Part II of this Act applies for the contribution year

PART III. —*cont.*

in which the instalment fell due, the exclusion of the said section sixty-four provided for by subsection (1) of section sixteen of this Act shall apply in substitution for the preceding provisions of this section.

Modification of contribution provisions in their application to requisitioned land.

27. The Treasury shall have power, exercisable by statutory instrument subject to annulment in pursuance of resolution of either House of Parliament, to make regulations (including regulations having retrospective effect so far as may be requisite for securing their operation as regards any contribution year) for providing for modifications in the application of provisions of the principal Act as to contributions and indemnities under Part I thereof, or of provisions of this Act which relate to such contributions or indemnities or apply any of those provisions of the principal Act with or without modification, in respect of requisitioned land which immediately before the beginning of the period of requisition was such land as is dealt with by Part II of this Act or by the provisions of this Act relating to public utility land not contributory under the principal Act.

Miscellaneous provisions relating both to war damage payments and to contributions and premiums.

Contributions and premiums, and expenses of making good war damage the subject of payments, not to be deductions for income tax, etc.

28.—(1) In computing the amount of the profits or gains, or of the income from any source, of any person for any purpose of the Income Tax Acts, or the amount of the profits of any person for the purposes of the profits tax or for the purposes of excess profits tax, no sum shall be deducted in respect of any payment or expenditure to which this section applies.

(2) No sum shall be included in respect of any payment or expenditure to which this section applies in computing—

(*a*) the expenses of management of any person in respect of which relief may be claimed under section thirty-three of the Income Tax Act, 1918; or

(*b*) the cost to any person of maintenance, repairs, insurance and management in respect of which relief may be claimed under or by reference to Rule 8 of No. V of Schedule A; or

(*c*) the cost to any person of management or supervision in respect of which relief may be claimed under section twenty-six of the Finance Act, 1922.

(3) The payments to which this section applies are—

(*a*) any payment made in or towards discharge of a liability imposed by or under any provision of Part I of the principal Act (whether alone or as applied or modified by or under any provision of this Act);

PART III. —*cont.*

(*b*) any payment made in or towards discharge of a premium payable under a policy issued under either of the schemes operated under Part II of the principal Act; and

(*c*) any payment made in or towards discharge of a liability imposed by or under any provision of this Act.

(4) Expenditure to which this section applies is—

(*a*) any expenditure on repairing or otherwise making good war damage to land in so far as any person has received or is entitled to a payment in respect of the damage by virtue of any of the provisions of the principal Act (whether alone or as applied or modified by or under any provision of this Act), and any expenditure on making good detriment to an interest in goods caused by war damage in so far as any person has received or is entitled to a payment in respect of the detriment by virtue of any of those provisions or of a policy issued under either of the schemes operated under Part II of the principal Act or by virtue of section ten of this Act; and

(*b*) any expenditure on repairing or otherwise making good war damage being damage of a class mentioned in any of paragraphs (*a*) to (*d*) of subsection (1) of section one of this Act, or on measures for meeting the circumstances created by any such obstruction as is mentioned in section eighteen of this Act.

For the purposes of paragraph (*a*) of this subsection, a payment made in respect of war damage to goods by reference to the diminution caused by the damage in the value of an interest in the goods shall be deemed to be a payment made in respect of detriment to that interest caused by the damage.

(5) The preceding provisions of this section shall have effect, and shall be deemed always to have had effect, in substitution for the provisions of section one hundred and thirteen of the principal Act; and references in any document made or issued at any time (whether before or after the passing of this Act) to the said section one hundred and thirteen or to any provision thereof shall, unless the contrary intention appears, be construed as references to this section or to the corresponding provision thereof, as the case may be.

(6) Where before the passing of this Act the liability of any person in respect of income tax or excess profits tax or in respect of profits tax (whether assessed under that name or under the name of the national defence contribution) has been reduced, or any person has been repaid any amount in respect thereof, by reason of the deduction or inclusion of any sum which under the provisions of subsection (1) or subsection (2) of this section would not have fallen to be

PART III. —*cont.*

deducted or included, the amount by which his liability has been so reduced or the amount so repaid, as the case may be, shall be recoverable, and for the purpose of the recovery thereof an assessment or additional assessment may be made in like manner as such an assessment may be made to rectify an undercharge of income tax, excess profits tax or profits tax respectively, and the enactments relating to income tax, excess profits tax and profits tax (including the provisions thereof as to appeals) shall apply accordingly:

Provided that—

(*a*) an assessment or additional assessment to income tax may be made under this subsection at any time within the period of three years from the date of the passing of this Act, but shall not be made after the expiration of that period; and

(*b*) in the case of the reduction of a liability to, or repayment of, income tax by reason of the inclusion of any sum which under the provisions of subsection (2) of this section would not have fallen to be included, the assessment or additional assessment shall be made under Case VI of Schedule D as in respect of profits or gains not charged by virtue of any other Schedule, but any appeal shall be determined by the Commissioners by whom a claim for repayment under the relevant enactment mentioned in that subsection would fall to be determined and subject to the provisions of the Income Tax Acts applicable to the determination of such a claim.

(7) In the enactments relating to exceptional depreciation allowance for the purposes of income tax, excess profits tax and the profits tax respectively (that is to say, in section nineteen of the Finance Act, 1941, in paragraph 3 of Part I of the Seventh Schedule to the Finance (No. 2) Act, 1939, as amended by the Third Schedule to the Finance Act, 1941, in the said paragraph 3 as applied by subsection (2) of section forty-three of the Finance Act, 1941, in sections forty-nine and fifty of the Income Tax Act, 1945, and in paragraphs 3, 4 and 10 of the Eighth Schedule to the Finance (No. 2) Act, 1945) references to Part I of the War Damage Act, 1941, or to the principal Act or to Part I thereof, shall be construed as including references to this Act.

Allocation of payments and contributions in respect of certain undertakings in the electricity group.

29. The powers conferred on the British Electricity Authority and the Minister of Fuel and Power respectively by section forty-one of the Electricity Act, 1947 (which empowers that Authority to require Area Boards within the meaning of that Act to contribute, to such extent as may be determined by that Authority, towards the satisfaction of the obligations of that Authority therein mentioned, and requires

PART III. —*cont.*

that Authority in exercising their said powers to act on general principles settled with the approval of the said Minister) may be exercised in such manner as to effect allocations between that Authority on the one hand and the said Boards on the other hand, or between such Boards respectively, of payments or contributions under section one of this Act which by virtue of subsection (4) of section two of this Act are made to or by that Authority, or of sums recovered by that Authority by virtue of the Fourth Schedule to this Act.

Inclusion of certain liabilities and rights under the principal Act and this Act in transfers on nationalisations, etc.

30.—(1) Where the effect of any of the provisions of the principal Act relating to contributions or indemnities under Part I thereof (whether alone or as applied or modified by or under any provision of this Act other than this section), of any provision of this Act other than this section or of any provision made under this Act, is to designate as having a liability or right to which this section applies a body (whether existing or dissolved) from whom, before that liability or right accrued, there have been transferred, by virtue of any nationalisation Act or otherwise, liabilities or rights of a class which would have included that liability or right if it had accrued before the transfer, that liability or right, so far as undischarged or unexercised at the time when this section takes effect in relation thereto, shall by virtue of this section be imposed on or vest in the body having the transferred liabilities or rights at the passing of this Act or at the time of the accruer of the liability or right to which this section applies if later.

(2) This section applies to a liability to pay an instalment of contribution under Part I of the principal Act or an apportioned part of such an instalment, a right to receive repayment of such an instalment or part, a liability to pay or a right to receive an indemnity in respect of such an instalment or part, a liability to repay or a right to receive repayment of such an indemnity, a right to receive a payment under the Third Schedule to this Act, and a liability to make or a right to receive a payment under the Fourth Schedule to this Act.

PART IV.

GENERAL.

Application to the Crown.

31.—(1) In this Act references to an undertaking include references to an undertaking carried on on behalf of the Crown.

(2) A contribution under section one of this Act may, under subsection (4) of section two thereof, be made payable by or on behalf of the Crown.

(3) Payments under the Fourth Schedule to this Act shall be made by and to the Crown in respect of any Crown interest and of any interest belonging to His Majesty in right of the

PART IV. —*cont.*

Duchy of Lancaster or to the Duchy of Cornwall, as if that interest had belonged to a subject of the realm.

(4) Where in relation to a property to which Part II of this Act applies for any contribution year the relevant Part II undertaking was an undertaking which at the relevant date in that year was carried on on behalf of the Crown, the Duchy of Lancaster, the Duchy of Cornwall or a Government department, Part I of the principal Act, as modified by Part II of this Act and by regulations under section sixteen thereof, shall be construed as imposing the like liability for an instalment of contribution falling due in that year in respect of the property as if the authority carrying on the undertaking had been a subject of the realm, and for the purposes of this Act that authority shall be treated as having been rated by reference to a rating valuation during any period in respect of which a contribution in aid of rates in respect of occupation by that authority was made by reference to an amount computed and entered in the valuation list:

Provided that—

(*a*) that liability shall be imposed in the case of an undertaking carried on on behalf of the Crown or a Government department only if there was subsisting in the property at the relevant date an interest, other than a Crown interest, by virtue of which a person other than the authority carrying on the undertaking will be subject to the ultimate incidence of the liability for the instalment or some part of it;

(*b*) the power to make regulations conferred by subsection (2) of section sixteen of this Act shall include power to make special provision for modifications in the application of provisions of the principal Act to properties to which Part II of this Act applies in cases falling within this subsection.

(5) In relation to a property to which Part II of this Act applies for any contribution year the two last preceding subsections shall have effect as respects that year in substitution for, and to the exclusion of, subsection (1) of section seventy-two of the principal Act.

(6) It is hereby declared that, for the purposes of subsection (1) of section thirty of the Limitation Act, 1939 (which enacts that that Act is to apply to proceedings by or against the Crown, but subject to a proviso that that Act shall not apply to any proceedings by the Crown for the recovery of any tax or duty), an instalment of contribution under Part I of the principal Act or an apportioned part of such an instalment, and an amount recoverable as a debt due to His Majesty under subsection (1) of section three of this Act or subsection

PART IV. —*cont.*

(5) of section ten of this Act, are respectively to be treated as duties within the meaning of that proviso.

(7) In this section the expression " Crown interest " means an interest belonging to His Majesty in right of the Crown, or belonging to a Government department or held in trust for His Majesty for the purposes of a Government department.

Exercise of functions of Board of Trade.

32. Anything required or authorised by or under this Act to be done by, to or before the Board of Trade may be done by, to or before the President of the Board of Trade, any secretary, under-secretary or assistant secretary of the Board, or any person authorised in that behalf by the President.

Expenses under 11 & 12 Geo. 6. c. 26.

33. There shall be paid out of moneys provided by Parliament any increase resulting from any of the provisions of this Act in the sums which, under Part I or Part II of the Local Government Act, 1948, fall to be paid out of moneys so provided.

Interpretation.

34.—(1) This Act shall be construed as one with the principal Act.

(2) Except where the context otherwise requires, references in this Act to the principal Act, or to any provision thereof, include respectively references to the enactments repealed by the principal Act or to the corresponding provision of the enactments thereby repealed, notwithstanding that certain provisions of the enactments thereby repealed are expressly referred to in this Act.

(3) In this Act, except where the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say—

" appropriate Department " means, in relation to any undertaking, the Government department concerned with the purposes thereof, and, for determining any question what Government department is or was the appropriate Department for any purpose of this Act in relation to an undertaking, a certificate of the Treasury shall be conclusive;

" body " includes an individual;

" Consolidated Fund " means the Consolidated Fund of the United Kingdom or the growing produce thereof;

" contribution year " has the meaning assigned to it by subsection (1) of section six of this Act;

" distribution works " has the meaning assigned to it by subsection (5) of section one of this Act;

" land devoted to advertising purposes " means land which was held or used only for advertising purposes as mentioned in paragraph (*a*) of subsection (2) of section thirty-nine of the principal Act;

PART IV. —*cont.*

" land held by a public utility owner otherwise than as landlord on a long term " has the meaning assigned to it by subsection (4) of section one of this Act;

" lighthouse " has the meaning assigned to it by section seven hundred and forty-two of the Merchant Shipping Act, 1894, and includes buoys and beacons and all other marks and signs of the sea;

" local authority " includes the Council of the Isles of Scilly;

" mineral property " has the meaning assigned to it by subsection (4) of section fifteen of this Act;

" nationalisation Act " means any Act, whether passed before or after the passing of this Act, which embodies any scheme for the carrying on of any industry, or part of an industry, under national ownership or control;

" owner ", in relation to an interest other than a proprietary interest, shall be construed in accordance with the provisions of section one hundred and five of the principal Act relating to a proprietary interest;

" Part II undertaking " means an undertaking by reason of occupation in the course of which a property is a property to which Part II of this Act applies, and " relevant Part II undertaking " means, in relation to such a property, the undertaking in the course of which the property was occupied so as to be such a property;

" person " includes a body of persons corporate or unincorporate;

" principal Act " means the War Damage Act, 1943;

" public utility land not contributory under the principal Act " has the meaning assigned to it by subsection (3) of section six of this Act;

" rating valuation " means a valuation shown in such a valuation list in force under enactments relating to rating as is mentioned in paragraph (*b*) of subsection (1) of section thirty-nine of the principal Act;

" Schedule A unit " means, in relation to any war damage, a property the full annual value of which was ascertained for the purposes of an assessment under Schedule A in force immediately before the occurrence of the damage, and for the purposes of this definition and of the application thereof—

(*a*) an assessment under Schedule A shall be treated as having been in force during the period as respects which it had effect; and

(*b*) subsections (1) and (3) of section one hundred and seventeen of the principal Act (which relate to disclosure of information necessary for

PART IV. —*cont.*

the purposes of that Act) shall have effect as they have effect for the purposes of that Act;

" statutory undertaking " means, in relation to an undertaking of any class, an undertaking the activities of which, or some of the activities of which (including some or all of its distinctive activities, that is to say, those which bring the undertaking within that class), are carried on under authorisation conferred by an Act or by an order or scheme made under an Act;

" war damage ", in relation to commodities, means damage the risks of which are King's enemy risks as defined by order of the Board of Trade for the purposes of Part II of the War Risks Insurance Act, 1939.

(4) In this Act references to an interest of any kind subsisting in the whole of a contributory property or other unit, or to the subject of an interest of any kind forming such a property or other unit, shall be construed as references respectively to such an interest subsisting in, or to the subject of such an interest forming, so much of that property or unit as is capable of being the subject of such an interest, and references to a tenancy of a contributory property or other unit shall be construed as references to a tenancy of so much of the property or unit as is capable of being the subject of a tenancy.

(5) The mention of particular matters in this section shall not be held to prejudice or affect the general application of the Interpretation Act, 1889.

Application to Scotland.

35.—(1) The following provisions of this section shall have effect for the purpose of the application of this Act to Scotland.

(2) Any reference to an interest held in reversion expectant on a tenancy or to a reversion on a tenancy shall be construed as a reference to the interest of a landlord in property subject to a lease; and any reference to a tenancy derived out of another tenancy shall be construed as a reference to a lease or tenancy granted by a superior tenant.

(3) Expenditure incurred by a county council in satisfying a liability imposed on them by the order made under subsection (1) of section three of this Act for the sewerage group shall, for the purposes of section two hundred and twenty-five of the Local Government (Scotland) Act, 1947 (which relates to expenditure incurred in carrying out the purposes for which a special district has been formed), be deemed to be expenditure incurred in providing sewerage and sewage disposal services.

(4) Section seventeen of this Act shall not apply.

(5) Section twenty-two of this Act shall have effect as if the Act and Order mentioned in subsection (1) thereof applied to Scotland.

PART IV. —*cont.*

(6) Section twenty-four of this Act shall have effect as if for the reference to the Acts of 1933 and 1939 therein mentioned there were substituted a reference to the Local Government (Scotland) Act, 1947.

(7) Section thirty-four of this Act shall have effect as if the definition in subsection (3) thereof of the expression " owner " were omitted.

(8) Paragraph 1 of the First Schedule and paragraph 1 of the Fifth Schedule to this Act shall have effect as if the references therein to the Public Health Act, 1936, were omitted.

Application to Northern Ireland.

36.—(1) The following provisions of this section shall have effect for the purpose of the application of this Act to Northern Ireland.

(2) For the references in section twenty of this Act to sections twenty-two and thirty-eight of the Civil Defence Act, 1939, there shall be substituted references to sections twenty and thirty-two of the Civil Defence Act (Northern Ireland), 1939, respectively.

(3) Section twenty-two of this Act shall have effect as if the Act and Order mentioned in subsection (1) thereof applied to Northern Ireland.

(4) In section twenty-four of this Act—

(*a*) the proviso to subsection (1) shall be omitted;

(*b*) for the reference in paragraph (*b*) of subsection (2) to the Land Drainage Act, 1930, there shall be substituted a reference to the Drainage Acts (Northern Ireland), 1925 to 1947;

(*c*) for the references in subsections (8) and (9) to the Treasury there shall be substituted references to the Ministry of Finance for Northern Ireland; and

(*d*) for the references in subsection (8) to the Schedule to the Borrowing (Control and Guarantees) Act, 1946, and to that Act there shall be substituted references to the Schedule to the Loans Guarantee and Borrowing Regulation Act (Northern Ireland), 1946, and to that Act respectively.

(5) Any reference in this Act to any provision of the principal Act or of any other enactment which applies in Northern Ireland shall be construed as a reference to that provision as it applies in Northern Ireland.

(6) In the First and Fifth Schedules to this Act for the reference to the Public Health Act, 1936, there shall be substituted a reference to the Public Health (Ireland) Act, 1878.

Short title and citation.

37.—(1) This Act may be cited as the War Damage (Public Utility Undertakings, &c.) Act, 1949.

(2) The principal Act, the War Damage (Valuation Appeals) Act, 1945, and this Act may be cited together as the War Damage Acts, 1943 to 1949.

SCHEDULES.

FIRST SCHEDULE.

Sections 1. 2. 6. 24. 35. 36.

DEFINITION, AND PROVISIONS AS TO GROUPING, OF PUBLIC UTILITY UNDERTAKINGS.

Meaning of references in this Act to "public utility undertakings", as regards the classes of undertakings referred to.

1.—(1) In this Act, except when the context otherwise requires, the expression "public utility undertaking" means, subject to the provisions of this Schedule, a statutory undertaking of any of the following classes, that is to say—

(i) Any railway undertaking and any light railway undertaking, but excluding an undertaking associated with a manufacturing, mining or quarrying concern and dealing mainly or exclusively with traffic of that concern.

(ii) Any canal undertaking and any inland navigation undertaking which (whether being a canal undertaking or an inland navigation undertaking or both) either was named in Article I of the Canal Control Order, 1942, made under Regulation 69 of the Defence (General) Regulations, 1939, or had in its last financial year ended before the third day of September, nineteen hundred and thirty-nine, income from the movement along the waterway of goods or of craft, or of both, amounting to five thousand pounds or more.

(iii) Any harbour undertaking and any dock undertaking which (whether being a harbour undertaking or a dock undertaking or both) accommodated, in the year nineteen hundred and thirty-eight, vessels with cargo arrived and vessels with cargo departed of an aggregate net registered tonnage of two hundred thousand tons or more, but excluding an undertaking carried on at a marine work within the meaning of the Harbours, Piers and Ferries (Scotland) Act, 1937.

(iv) Any gas undertaking, that is to say, any undertaking for the supply of gas by means which include the use of pipes laid in or under highways.

(v) Any electricity undertaking, that is to say, an undertaking for the supply of electricity being an undertaking within the application of the provisions of the Electricity (Supply) Acts, 1882 to 1936, or of the Electricity (Supply) Acts (Northern Ireland) 1882 to 1936.

(vi) Any water undertaking, that is to say, an undertaking for the supply of water for domestic or other purposes, and any hydraulic power undertaking, that is to say, an undertaking for the supply of motive power by hydraulic pressure.

(vii) Any sewerage undertaking, that is to say, an undertaking for the drainage of any locality by means of sewers as defined by the Public Health Act, 1936, and any sewage disposal undertaking, that is to say, an undertaking for the purification and disposal of the contents of sewers as defined by that Act.

1ST SCH. —*cont.*

(viii) Any lighthouse undertaking of a general lighthouse authority.

(2) A gas undertaking not being a statutory undertaking shall be treated for the purposes of this Act as if it had been a statutory undertaking if either—

(*a*) it was carried on by a body whose principal or only business it was to carry on that undertaking, or that undertaking and one or more other gas undertakings, or

(*b*) the quantity of gas sold in the carrying on of the undertaking during the year nineteen hundred and forty-five exceeded one hundred and fifty million cubic feet.

2. Where there were comprised in a single undertaking (in this Schedule referred to as a "composite undertaking") activities which if taken alone would constitute a statutory undertaking of any of the classes specified in heads (i) to (vii) of sub-paragraph (1) of paragraph 1 of this Schedule, and also other activities which if taken alone would constitute a statutory undertaking of another of those classes, the former and the latter activities shall, subject to paragraph 7 of this Schedule, be treated for the purposes of this Act as constituting (together with any activities to be treated as comprised therein under paragraph 4 of this Schedule) separate statutory undertakings.

3.—(1) In the case of an undertaking in respect of which there has been neither any war damage notified as mentioned in subsection (1) of section one of this Act nor any notification for the purposes of the consultations therein mentioned of the undertaking's not having sustained war damage, the Treasury may by order direct that it shall not be within references in this Act to a public utility undertaking, notwithstanding that under the preceding provisions of this Schedule it would be within such references.

(2) An undertaking which under the preceding provisions of this Schedule would be within references in this Act to a public utility undertaking, but which did not carry on in the United Kingdom any activities other than management or office activities, shall not be within such references.

Meaning of references in this Act to "public utility undertakings", as regards activities comprised therein.

4.—(1) Where a statutory undertaking of any of the classes specified in heads (i) to (vii) of sub-paragraph (1) of paragraph 1 of this Schedule or a composite undertaking was carried on by a body who carried on activities other than public utility activities, the following of those other activities shall, subject to the subsequent provisions of this Schedule, be treated for the purposes of this Act as having been comprised in the undertaking, that is to say—

(*a*) if that body was a body whose principal business it was to carry on that undertaking or that undertaking and one or more other such undertakings, all of those other activities with such exceptions, if any, as the Treasury may determine; or

1ST SCH. —*cont.*

(*b*) if that body was a local authority or other body not falling within head (*a*) of this sub-paragraph such, if any, of those other activities as the Treasury may determine.

(2) Such other activities as are mentioned in the preceding sub-paragraph shall, if carried on by a body who carried on two or more undertakings each of which was an undertaking of a class aforesaid or a composite undertaking, be allocated as the Treasury may determine between those undertakings (and, if a composite undertaking is concerned, between the separate undertakings mentioned in paragraph 2 of this Schedule) and shall, subject to paragraph 7 of this Schedule, be treated as comprised therein respectively.

5. Where the beneficial interest in the whole of the ordinary share capital of a company carrying on the operation of ships was owned by the body carrying on a railway undertaking, the provisions of this Act shall have effect as if the company and the body carrying on the railway undertaking had been one body, and references in this Act to the ownership of an interest in land or of goods, and to the holding or using of land or goods, shall be construed accordingly.

6. No activities carried on outside the United Kingdom shall be treated for the purposes of this Act as comprised in any public utility undertaking:

Provided that this sub-paragraph shall not apply—

(*a*) to the operation of ships as part of, or in connection with, the carrying on of a railway undertaking; or

(*b*) to the maintenance of aids to navigation in or about any place in the British Islands other than the coast of Eire as part of, or in connection with, the carrying on of a harbour, dock or lighthouse undertaking;

and for the purposes of this Act land, works, machinery, plant or buildings held or used for the purposes of a lighthouse or owned in connection therewith shall not be treated as falling outside the meaning of the expression " land " by reason only of its or their being outside the United Kingdom.

Provisions as to grouping of public utility undertakings.

7.—(1) The Treasury may, for the purposes of sections two and three of this Act,

(*a*) treat a statutory undertaking of any of the classes specified in heads (i) to (vii) of sub-paragraph (1) of paragraph 1 of this Schedule as if it had been of another such class; or

(*b*) treat any activities of a statutory undertaking of any such class as not comprised therein, but either as comprised in another statutory undertaking (whether of the same class or of another such class) or as constituting a separate statutory undertaking (whether of the same class or of another such class) ;

and provisions relating to undertakings in a particular group in the subsequent Schedules to this Act shall have effect in accordance with any exercise of the power conferred by this sub-paragraph.

1ST SCH. —*cont.*

(2) In the preceding sub-paragraph the references to a statutory undertaking shall be construed in relation to a composite undertaking as references to each of the separate undertakings mentioned in paragraph 2 of this Schedule.

Definitions, etc.

8.—(1) In this Schedule—

"light railway undertaking" does not include an undertaking for operating a light railway of the nature of a tramway, that is to say, a light railway laid mainly or exclusively along a public carriageway and used mainly or exclusively for the carriage of passengers;

"public utility activities" means statutory activities (that is to say, activities carried on under authorisation conferred by an Act or by an order or scheme made under an Act) such as would if taken alone constitute an undertaking of any of the classes specified in heads (i) to (viii) of sub-paragraph (1) of paragraph 1 of this Schedule.

(2) For the purposes of this Act a canal undertaking or an inland navigation undertaking shall not be treated as a statutory water undertaking by virtue of any authorisation conferred as aforesaid to sell surplus water.

9. For the purposes of this Act any interest in land owned by the body by whom a public utility undertaking was carried on (whether a proprietary interest or not) shall be treated as held by them for public utility purposes unless—

(*a*) that body carried on activities other than those which, under the preceding provisions of this Schedule, constitute, or are to be treated as comprised in, a public utility undertaking, and

(*b*) the interest in question was owned by them mainly or exclusively in connection with some such other activities.

10. Where an undertaking comprises both activities which under the preceding provisions of this Schedule constitute, or are to be treated as comprised in, a public utility undertaking and also other activities, those other activities shall be treated for the purposes of provisions of this Act relating to undertakings other than public utility undertakings as constituting an undertaking other than a public utility undertaking.

Sections 2. 5. 6. 7. 8.

SECOND SCHEDULE.

PROVISIONS AS TO PAYMENTS MADE, AND CONTRIBUTIONS OR PREMIUMS PAID, BEFORE THE PASSING OF THE ACT IN RESPECT OF LAND, GOODS OR COMMODITIES EXCLUDED THEREBY FROM GENERAL WAR DAMAGE LEGISLATION.

Introductory.

1. The following provisions of this Schedule shall have effect as to payments made before the passing of this Act by virtue of the principal Act or of Part II of the War Risks Insurance Act, 1939, and as to contributions made or premiums paid before the passing of this Act, in respect of matters as to which the operation of provisions of that Act or of that Part is excluded by sections four to eight of this Act.

Provisions as to war damage payments made before the passing of this Act.

2. Where there has been made, before the passing of this Act,—

(*a*) a payment representing the whole or part of a payment of cost of works or of a temporary works payment, or a payment under paragraph (*b*) of subsection (3) of section seventy of the principal Act or of section forty of the War Damage Act, 1941 (which related to payments towards the cost of urgent works for the purposes of undertakings to which that section applied), in respect of war damage to land being damage as to which section five of this Act requires that the provisions of Part I of the principal Act are to be treated as having never applied, or

(*b*) a payment under the business scheme operated under Part II of the principal Act or under section ninety-five of that Act, in respect of the interest of the body carrying on a public utility undertaking in goods that sustained war damage, being goods as to which section seven of this Act requires that they are to be treated as not having been insurable in relation to that body when the damage occurred, or

(*c*) a payment under the commodity insurance scheme in respect of commodities that sustained war damage, being commodities as to which section eight of this Act requires that they are to be treated as not having been insurable when the damage occurred,

and the payment was made to the body carrying on the undertaking whose connection with the land, goods or commodities rendered section five, seven or eight of this Act, as the case may be, applicable, that section shall not be construed as rendering the payment unlawful or repayable, but the amount of the payment made shall be brought into account against the gross amount or the aggregate of the gross amounts of the payment or payments under section one of this Act in respect of the undertaking, and it or they shall be reduced accordingly.

3. If any payment other than such as is mentioned in the last preceding paragraph has been made before the passing of this Act, as under any provision of the principal Act, in respect of war damage to land being damage as to which section five of this Act requires that the provisions of Part I of the principal Act are to be treated as never having applied, or any such payment as is mentioned in the last preceding paragraph has been so made otherwise than to the body carrying on the undertaking therein mentioned, section five of this Act shall not be construed as rendering the payment unlawful or repayable, nor shall it be brought into account as aforesaid.

Provisions as to contributions and premiums paid before the passing of this Act.

4.—(1) Where there has been paid, wholly or in part, before the passing of this Act—

(*a*) an instalment of contribution, or an apportioned part of an instalment of contribution, which under section six of this Act is to be deemed never to have been payable, or

2ND SCH. —*cont.*

(*b*) a premium under the business scheme in respect of the interest of the body carrying on a public utility undertaking in goods as to which section seven of this Act requires that they are to be treated as not having been insurable in relation to that body at the time of the insurance in question, or

(*c*) a premium under the commodity insurance scheme in respect of commodities as to which section eight of this Act requires that they are to be treated as not having been insurable at the time of the insurance in question,

and the payment was made by the body carrying on the undertaking whose connection with the land, goods or commodities rendered section six, seven or eight of this Act, as the case may be, applicable, that section shall not be construed as rendering the sum paid (or, if part of it has been repaid, the balance) repayable, but the amount of the sum paid (or, if part of it has been repaid, the balance) shall be brought into account against the gross amount of the contribution under section one of this Act in respect of the undertaking, and that gross amount shall be reduced accordingly:

Provided that—

(i) if the undertaking is in the sewerage group and is one which was being carried on at the relevant date for the instalment of contribution or at the time of the insurance in question, as the case may be, by a local authority who by virtue of a determination under subsection (5) of section two of this Act are to make a contribution under section one thereof, the preceding provisions of this sub-paragraph, and sub-paragraph (2) of this paragraph, shall apply as if that contribution were a contribution in respect of the undertaking, but

(ii) if the undertaking is in the sewerage group but is not one which was being carried on as aforesaid, or if the undertaking is in the water group and is one in respect of which it is determined under subsection (1) of section two of this Act that no separate contribution is to be made, the sum paid (or, if part of it has been repaid, the balance) shall be repaid.

(2) If the amount or the aggregate of the amounts of a sum or sums required by the preceding sub-paragraph to be brought into account against the gross amount of a contribution under section one of this Act in respect of an undertaking exceeds that gross amount, an amount equal to the excess shall be treated for the purposes of subsection (4) of section two of this Act and of section three thereof as if it were a payment under section one of this Act in respect of the undertaking of a net amount equal to the excess.

(3) Where any sum has been paid as mentioned in sub-paragraph (1) of this paragraph by a person other than the body carrying on the undertaking mentioned in that sub-paragraph and has not been repaid in full, it or the balance shall be repaid.

5.—(1) Where before the passing of this Act a direct or indirect contributor for an instalment of contribution, or an apportioned part of an instalment of contribution, which under section six of this Act

2ND SCH. —*cont.*

is to be deemed never to have been payable has received any indemnity in respect of the instalment or apportioned part, the indemnity shall be repaid.

(2) The reference in this paragraph 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 forty-seven of the principal 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 the last preceding paragraph, the said capital sum shall be treated as having been reduced by that amount as at the date of the repayment.

THIRD SCHEDULE.

Sections 5, 30.

PAYMENTS UNDER THIS ACT IN RESPECT OF WAR DAMAGE AFFECTING INTERESTS IN PUBLIC UTILITY LAND OF PERSONS OTHER THAN THE UNDERTAKERS.

Payment in case of detriment to proprietary interest other than that of the undertakers.

1.—(1) Where immediately before the occurrence of war damage in respect of which a payment is directed to be made by section one of this Act, being damage to land held by a public utility owner otherwise than as landlord on a long term, there was subsisting in the land a proprietary interest not owned by the body carrying on the public utility undertaking, as well as that owned by them, the payment under section one of this Act in respect of the undertaking shall be treated as comprising a payment in respect of the damage as a whole, including the detriment to the other proprietary interest, and accordingly the body in whom the right to the said payment under section one of this Act vests shall be liable, subject to the provisions of this paragraph, to make a payment under this paragraph in respect of the detriment to that interest.

(2) The amount of the payment under this paragraph shall be the amount which represents so much (if any) of the depreciation attributable to the war damage in the value of the proprietary interest not owned by the body carrying on the undertaking as remains after taking into account the benefit (if any) accruing to that interest from the execution of works as to which the appropriate Department certify to the War Damage Commission that the cost thereof has been or is to be allowed in determining the gross amount of the payment under section one of this Act in respect of the undertaking, or the cost whereof has been or is to be paid by the Commission under paragraph 2 of this Schedule.

(3) For the purposes of the last preceding sub-paragraph the depreciation attributable to the war damage in the value of the proprietary interest shall be taken to be—

(*a*) an amount determined in the manner prescribed by subsection (3) of section twelve of the principal Act for determining the extent to which a proprietary interest in a hereditament is to be taken to be depreciated by war damage in a case in which the material time is the time immediately before the occurrence of war damage, together with

3RD SCH. —*cont.*

(*b*) an addition to that amount equal to the following percentage thereof, that is to say, sixty per cent. unless the appropriate Department certify to the Commission that the amount of the said payment under section one of this Act was fixed by reference to prices current at the thirty-first day of March nineteen hundred and thirty-nine increased by forty-five per cent. thereof only, and in that case forty-five per cent.

(4) In accordance with sub-paragraph (2) of this paragraph no payment shall be made under this paragraph if there is no such depreciation as therein mentioned remaining after taking into account benefit accruing as therein mentioned.

Payment in case of execution of works otherwise than by the undertakers.

2.—(1) Where immediately before the occurrence of war damage in respect of which a payment is directed to be made by section one of this Act, being damage to land held by a public utility owner otherwise than as landlord on a long term, there was a short tenancy subsisting in the land (not being a privileged short interest within the meaning of section seventeen of this Act) and a person other than the body for the time being carrying on the public utility undertaking has, whether before or after the passing of this Act, incurred the cost of executing works, being cost such as would fall to be included in a payment of cost of works or a temporary works payment if the provisions of Part I of the principal Act as to payments in respect of war damage applied to that damage,—

(*a*) the payment under section one of this Act in respect of the undertaking shall (except in the circumstances mentioned in head (*b*) of this sub-paragraph) be treated as comprising a payment in respect of the damage as a whole, including the damage so far as made good by the works, and accordingly the body in whom the right to the said payment under section one of this Act vests shall be liable to pay the amount of the cost incurred to the person by whom it was incurred; but

(*b*) if the appropriate Department certify to the War Damage Commission that no claim has been made to have the damage so far as made good by the works taken into account for the purpose of determining the gross amount of the said payment under section one of this Act, the Commission shall be liable as aforesaid in lieu of that body:

Provided that the preceding provisions of this paragraph shall not apply to any such cost as aforesaid in so far as it has been the subject of any payment of cost of works, or of any temporary works payment, as the case may be, made before the passing of this Act.

(2) Notwithstanding anything in the preceding sub-paragraph, in a case in which before the passing of this Act the Commission have made a payment of cost of works or a temporary works payment in respect of such war damage as is mentioned in the preceding sub-paragraph but the whole of the war damage sustained by the land in question (whether on a single occasion or on two or more occasions) which has been notified to the Commission, and in respect of which

3RD SCH. —*cont.*

a payment of cost of works would be the appropriate payment under the principal Act, has not been made good, the Commission may pay the amount of any cost of executing works for completing the making good (being cost such as is mentioned in the preceding sub-paragraph) incurred by a person other than the body for the time being carrying on the public utility undertaking:

Provided that this sub-paragraph shall not apply to an amount as to which the Commission are satisfied that it has been in fact paid by the body in whom the right to the said payment under section one of this Act vests to the person by whom the cost was incurred.

Payment in case of detriment to removable articles.

3. Where land, being land held by a public utility owner otherwise than as landlord on a long-term or being land forming part of the distribution works of a public utility undertaking, has sustained war damage in respect of which a payment is directed to be made by section one of this Act, and a person other than the body carrying on the public utility undertaking would, if a value payment had fallen to be made in respect of the damage under section seven of the principal Act, have been entitled by virtue of section twenty-six of that Act, to receive a share of that payment in respect of removable articles, buildings or works,—

(*a*) the payment under section one of this Act in respect of the undertaking shall (except in the circumstances mentioned in sub-paragraph (*b*) of this paragraph) be treated as comprising a payment in respect of the damage as a whole, including the damage to the removable things, and accordingly the body in whom the right to the said payment under section one of this Act vests shall be liable to make a payment under this paragraph in respect of the damage to the removable things of an amount equal to what that share would have been if it had been computed under the said section twenty-six, subject however to the like provisions relating to benefit from the execution of works as apply to a payment under paragraph 1 of this Schedule by virtue of sub-paragraphs (2) and (4) of that paragraph; but

(*b*) if the appropriate Department certify to the War Damage Commission that no claim has been made to have the damage to the removable things taken into account for the purpose of determining the gross amount of the said payment under section one of this Act, the Commission shall be liable as aforesaid in lieu of that body.

Supplementary provisions as to payments under this Schedule.

4. The War Damage Commission shall have sole jurisdiction to determine, in default of agreement between the parties concerned, any question whose determination is necessary for ascertaining whether circumstances mentioned in any of the preceding paragraphs in which the provisions of those paragraphs respectively are to operate exist, or for giving effect to those provisions, including any question as to the vesting or devolution of any right to receive a payment under paragraph 1 or 3 of this Schedule:

3RD SCH. —*cont.*

Provided that such a certificate of the appropriate Department as is referred to in any of the preceding paragraphs shall be conclusive as to the matter certified.

5. Section thirty-one of the principal Act (which confers power on the Treasury to make regulations as to procedure in connection with payments in respect of war damage under Part I of that Act) shall apply in relation to payments under this Schedule by the War Damage Commission, and subsection (5) of section ten thereof (which relates to interest on value payments) shall apply in relation to payments under paragraph 1 or 3 of this Schedule.

6. Payments under this Schedule by the War Damage Commission shall be treated for the purposes of the Miscellaneous Financial Provisions Act, 1946 (which relates to payments out of the Consolidated Fund) as such a payment by the Commission in respect of war damage as is mentioned in section two of that Act.

Sections 6. 14. 15. 17. 22. 24. 29. 30. 31.

FOURTH SCHEDULE.

RECOVERY, IN RESPECT OF CONTRIBUTIONS, FROM LANDLORDS, TENANTS AND MORTGAGEES.

PART I.

RECOVERY BY AND FROM TENANTS, AND FROM MORTGAGEES, OF UNDERTAKINGS' LAND.

Rights against landlords of undertakings' land.

1.—(1) Where at the relevant date in any contribution year—

(*a*) the body carrying on a public utility undertaking were tenants of land which was public utility land not contributory under the principal Act for that year, or

(*b*) the body carrying on a Part II undertaking were tenants of land which formed or was comprised in a property (other than a mineral property) to which Part II of this Act applies for that year by reason of its occupation in the course of that undertaking, and either the land was in the possession of that body, or the land did not form, and was not comprised in, the subject of any relevant Schedule A assessment (as defined in paragraph 9 of this Schedule) or of any relevant rating valuation (as defined in that paragraph) other than the rating valuation by virtue of which the property is such a property,

the following provisions of this paragraph and the two succeeding paragraphs shall have effect:

Provided that—

(i) the said provisions shall not have effect as to land which formed or was comprised in a property in respect of which there is, by virtue of subsection (4) of section thirty-one of this Act, no liability for an instalment of contribution for that year; and

4TH SCH. —*cont.*

(ii) the said provisions shall not have effect as to land which consisted at the relevant date mainly or exclusively of land devoted to advertising purposes, and references in this Schedule to such land as is mentioned in head (*a*) of this sub-paragraph shall be construed as excluding land so devoted.

(2) If the tenancy was a proprietary interest, the provisions of sections forty-eight to fifty of the principal Act relating to the ultimate incidence of instalments of contributions as between landlords and tenants shall, subject to the provisions of this Part of this Schedule, apply as between the body entitled to recover under this paragraph in right of the undertaking and the landlord of the body by whom the undertaking was carried on, and as between that landlord and any superior landlord, and so on, and in relation to any reversionary tenancy of the land immediately derived out of an interest of any of the said landlords,—

(*a*) as if the land had been a contributory property, not subject to any tenancy derived out of the tenancy of the body carrying on the undertaking, having a contributory value of an amount equal to the rent reserved in respect of the tenancy of the body carrying on the undertaking for such period for which that rent was reserved as comprised the relevant date, or, if that period was other than a year, to the annual equivalent thereof;

(*b*) as if the body entitled to recover under this paragraph in right of the undertaking had been the direct contributor for an instalment in respect of the property, at the appropriate rate mentioned in sub-paragraph (4) of this paragraph, falling due in the year in question, and had paid the instalment on the passing of this Act; and

(*c*) in a case in which the body entitled to recover under this paragraph in right of the undertaking is other than the body by whom the undertaking was carried on at the relevant date, as if the former body had held at that date the tenancy of the body carrying on the undertaking.

(3) If the tenancy was not a proprietary interest, the said provisions of sections forty-eight to fifty of the principal Act shall, subject to the provisions of this Part of this Schedule, apply as aforesaid, but as if under those sections the proportion of an instalment appropriate to a tenancy not being a proprietary interest were one hundred per cent. and did not fall to be determined in accordance with the Table set out at the end of section fifty of the principal Act.

(4) In head (*b*) of sub-paragraph (2) of this paragraph the expression "the appropriate rate" means the rate of contribution which at the relevant date would have been appropriate to the land in question under Part I of the principal Act if that land had been a contributory property in respect of which an instalment of contribution had been leviable under the said Part I:

Provided that, in its application to a case falling within head (*a*) of sub-paragraph (1) of this paragraph in which the land in question

4TH SCH. —*cont.*

at the relevant date formed or was comprised in a property which would, if the undertaking had been an undertaking other than a public utility undertaking, have been a property to which Part II of this Act applies and a mineral property as therein defined, the said expression means the rate of contribution which at the relevant date would have been appropriate to that property under the said Part II.

(5) The body entitled to recover under this paragraph in right of any public utility undertaking shall be—

(*a*) except in the cases mentioned in heads (*b*) and (*c*) of this sub-paragraph, the body by whom a contribution under section one of this Act in respect of the undertaking has been or is to be made;

(*b*) in the case of an undertaking in the water group in respect of which it is determined under subsection (1) of section two of this Act that no separate contribution is to be made, and in the case of an undertaking in the lighthouse group, the body by whom the undertaking was carried on at the relevant date;

(*c*) in the case of an undertaking in the sewerage group, either, if the undertaking was being carried on at the relevant date by a local authority who by virtue of a determination under subsection (5) of section two of this Act have made or are to make a contribution under section one thereof, that authority, or, if it was not, such body as the Treasury may determine;

and a certificate of the appropriate Department identifying the body who are or were in relation to any undertaking the body so entitled shall be conclusive.

(6) The body entitled to recover under this paragraph in right of any Part II undertaking shall be the body by whom the undertaking was carried on at the relevant date.

2. The Treasury shall have power, exercisable by statutory instrument subject to annulment in pursuance of resolution of either House of Parliament, to make regulations providing for appropriate modifications in the operation of sub-paragraph (2) of the preceding paragraph as regards the contributory value to be assumed for the purposes thereof, in cases in which—

(*a*) the land in question was not the only premises comprised in the tenancy of the body carrying on the undertaking; or

(*b*) the rent reserved in respect of the tenancy of that body 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; or

(*c*) the tenancy of that body 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; or

(*d*) a rent other than a money rent was reserved.

3. In relation to such land as is mentioned in head (*a*) of sub-paragraph (1) of paragraph 1 of this Schedule in which at the relevant date in the contribution year in question there subsisted more than one public utility interest, references in that paragraph to the body carrying on a public utility undertaking being tenants of any land and to their tenancy (other than references to their being tenants under a reversionary tenancy and to such a tenancy) shall be construed as referring only to the owner of the tenancy, and to the tenancy, which was at the relevant date that interest in the land which, as against any other tenancy being a public utility interest in the land, carried the right to possession thereof.

In this paragraph the expression " public utility interest " means an interest, whether a proprietary interest or not, owned by the body carrying on a public utility undertaking and held by them for public utility purposes within the meaning assigned to that expression by paragraph 9 of the First Schedule to this Act.

Rights against tenants of undertakings' land.

4.—(1) Where at the relevant date in any contribution year—

(*a*) the body carrying on a public utility undertaking had a tenant of land which was public utility land not contributory under the principal Act for that year, or

(*b*) the body carrying on a Part II undertaking had a tenant of land which formed or was comprised in a property (other than a mineral property) to which Part II of this Act applies for that year by reason of its occupation in the course of that undertaking, and the land did not form, and was not comprised in, the subject of any relevant Schedule A assessment (as defined in paragraph 9 of this Schedule) or of any relevant rating valuation (as defined in that paragraph) other than the rating valuation by virtue of which the property is such a property,

and the tenancy was a proprietary interest, the following provisions of this paragraph and the two succeeding paragraphs shall have effect:

Provided that—

(i) the said provisions shall not have effect as to land which formed or was comprised in a property in respect of which there is, by virtue of subsection (4) of section thirty-one of this Act, no liability for an instalment of contribution for that year; and

(ii) the said provisions shall not have effect as to land which consisted at the relevant date mainly or exclusively of land devoted to advertising purposes, and references in this Schedule to such land as is mentioned in head (*a*) or head (*b*) of this sub-paragraph shall be construed as excluding land so devoted.

(2) The provisions of sections forty-eight to fifty of the principal Act relating to the ultimate incidence of instalments of contributions as between landlords and tenants shall, with the modifications mentioned in paragraph 5 of this Schedule and subject to the provisions

4TH SCH —*cont.*

of this Part of this Schedule, apply as between the body entitled to recover under this paragraph in right of the undertaking and the tenant of the body by whom the undertaking was carried on, and as between that tenant and any inferior tenant, and so on,—

(*a*) as if the land had been a contributory property having a contributory value of an amount equal to the rent at which the land might at the relevant date reasonably have been expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and to bear the cost of repairs and insurance and the other expenses, if any, necessary to maintain the land in a state to command that rent;

(*b*) as if the body entitled to recover under this paragraph in right of the undertaking had been the direct contributor for an instalment in respect of the property falling due in the year in question, and had paid the instalment on the passing of this Act; and

(*c*) in a case in which the body entitled to recover under this paragraph in right of the undertaking is other than the body by whom the undertaking was carried on at the relevant date, as if the former body had held at that date the latter body's reversion on the tenancy:

Provided that where during the period beginning with the third day of September, nineteen hundred and thirty-nine, and ending with the relevant date war damage had occurred to the land, the amount recoverable by any person under this paragraph as in respect of an instalment falling due in the contribution year in which the relevant date fell shall not be less than the amount which he would have been entitled to recover under this paragraph if the rent mentioned in head (*a*) of this sub-paragraph had been calculated by reference to the state of the land immediately before the occurrence of the damage.

(3) In determining the rent mentioned in head (*a*) of the last preceding sub-paragraph regard shall be had so far as may be to the amount of the net annual value under any rating valuation having effect during any period in which the relevant date fell:

Provided that where the proviso to the last preceding sub-paragraph has effect by reason of the occurrence of war damage, regard shall be had not to the said amount but so far as may be to the amount of the net annual value under any rating valuation having effect as respects any period immediately before the occurrence of the damage.

(4) The body entitled to recover under this paragraph in right of any undertaking shall be determined in accordance with the like provisions as have effect by virtue of sub-paragraph (5) or (6) of paragraph 1 of this Schedule for the determination of the body entitled to recover under that paragraph (including the provision of the said sub-paragraph (5) as to certification).

5. The provisions of the said sections forty-eight to fifty (which, as regards recovery from tenants under subsections (4) and (5) of the said section forty-eight, are limited to cases where a tenancy is of a part only of a contributory property) shall, in cases falling

within the last preceding paragraph in which the tenant was a tenant of the whole of the land in question, apply as mentioned in that paragraph with the following modifications, that is to say,—

(*a*) references in those subsections to a tenant of a part of a property shall be construed as references to a tenant of the whole of a property; and

(*b*) references to the fraction of an instalment attributable to a part of a property shall be construed as references to the amount of an instalment.

6. In relation to such land as is mentioned in head (*a*) of sub-paragraph (1) of paragraph 4 of this Schedule in which at the relevant date in the contribution year in question there subsisted more than one public utility interest, references in that paragraph to a tenant of the body carrying on a public utility undertaking shall be construed as referring only to a tenant whose interest was immediately derived out of that interest in the land owned by the body carrying on such an undertaking which as against any other tenancy being a public utility interest in the land carried the right to possession thereof.

In this paragraph the expression "public utility interest" has the same meaning as in paragraph 3 of this Schedule.

Application of certain provisions of the principal Act in relation to exercise of rights under paragraphs 1 *and* 4.

7.—(1) The provisions of the principal Act mentioned in sub-paragraph (2) of this paragraph shall apply in relation to any sum paid or payable under paragraph 1 or 4 of this Schedule, as if—

(*a*) the land in question mentioned in the said paragraph 1 or the said paragraph 4, as the case may be, were a contributory property,

(*b*) the body entitled to recover under that paragraph in right of the undertaking in question were entitled to receive the sum in question, as a direct contributor, by way of indemnity under Part I of the principal Act, and, in a case in which that body is other than the body by whom the undertaking was carried on at the relevant date, as if the former body had at the relevant date held the tenancy of the body carrying on the undertaking (in the case of a sum paid or payable under the said paragraph 1) or the latter body's reversion on the tenancy (in the case of a sum paid or payable under the said paragraph 4),

(*c*) any person liable under that paragraph to pay such a sum in respect of the land in question were an indirect contributor for an instalment of contribution in respect of the contributory property referred to in head (*a*) of this sub-paragraph and the interest by virtue of which the liability arose were in all cases a proprietary interest, and

(*d*) the amount of any sums payable as aforesaid which the owner of an 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

4TH SCH. —*cont.*

for the instalment of contribution falling due in that year in respect of the contributory property referred to in head (*a*) of this sub-paragraph.

(2) The provisions of the principal Act which are to apply as mentioned in the preceding sub-paragraph are—

section fifty-eight (deduction of indemnities from rent and mortgage payments);

section sixty-six, subsections (2) to (5) (application of capital moneys in discharge of contributions);

section sixty-seven (limitation of liability of trustees, etc. in respect of contributions);

section sixty-eight (rights enforceable notwithstanding transmission of interest);

section sixty-nine (relief in respect of contributions on land held for certain charitable purposes) so far as relevant in relation to indemnities;

section seventy-two, subsections (3) to (5) (provision as to raising of contributions on land belonging to Duchies of Lancaster and Cornwall and to Greenwich Hospital, etc.);

section seventy-three, subsection (4) (provisions as to raising of contributions in respect of Crown lands); and

section seventy-six, subsection (2) (provisions as to raising of contributions by the Church Commissioners).

(3) The provisions of section fifty-seven of the principal Act (which provides that a right to indemnity conferred by Part I of that Act shall not be enforceable until the discharge of the liability in respect of which the right arises, with provision as therein mentioned in case of part discharge) shall apply in relation to a right to receive a sum under paragraph 1 or 4 of this Schedule other than the right thereunder of the body entitled to recover in right of the undertaking in question, on the like assumptions as are specified in heads (*a*) to (*d*) of sub-paragraph (1) of this paragraph.

Rights of landlords of public utility undertakings' land against mortgagees.

8.—(1) Where the owner of a proprietary interest in such land as is mentioned in head (*a*) of sub-paragraph (1) of paragraph 1 of this Schedule which constituted the whole or a part of a contributory property to which section fifty-one of the principal Act applies incurs, by virtue of that paragraph, a liability to a tenant of the whole or any part of the property, or of the whole or any part thereof together with other land, and the proprietary interest was at the relevant date subject to a mortgage to which the said section fifty-one applies, the owner of the proprietary interest shall be entitled to be indemnified by the mortgagee against his said liability, reduced by the amount of any indemnity in respect thereof which he is entitled under the said paragraph 1 to receive, up to an amount not exceeding the indemnity he would have been entitled to receive from the mortgagee in respect of the property if an instalment of contribution under the principal Act had fallen due in respect of the property in the contribution year

4TH SCH. —*cont.*

in question and he had discharged his liability in respect of the instalment at the time at which he discharged his liability under the said paragraph 1:

Provided that where the liability under the said paragraph 1 arose in respect of a tenancy which comprised both land which formed or was comprised in the contributory property and also other land, the owner of the proprietary interest shall be entitled to be indemnified as aforesaid against so much only of the liability, reduced as aforesaid, as bears to the whole amount thereof so reduced the same proportion as the annual value of the land which formed or was comprised in the property bears to the annual value of the whole of the land comprised in the tenancy.

(2) The provisions of subsection (2) of section fifty-five of the principal Act (as to valuation by the Commissioners of Inland Revenue of interests and other property for the purpose of calculating indemnities under section fifty-one of that Act), of sections fifty-eight, sixty-six, sixty-seven and sixty-eight thereof (as to matters mentioned in the last preceding paragraph), and of section eighty-two thereof (as to expenses of the Public Works Loan Commissioners), shall apply in relation to any indemnity paid or payable under this paragraph and any claim therefor as if it were an indemnity or claim under the said section fifty-one and as if the person entitled to the indemnity or making the claim, as the case may be, were an indirect contributor in respect of the property.

Definitions for purposes of Part I of this Schedule.

9. In this Part of this Schedule—

"relevant Schedule A assessment" means an assessment under Schedule A having effect as respects any period in which the relevant date fell and being an assessment which falls to be regarded for the purposes of sections thirty-nine and forty of the principal Act consistently with the provisions of subsection (2) of section twelve of this Act and of regulations made under subsection (2) of section sixteen thereof; and

"relevant rating valuation" means a rating valuation having effect as respects any period in which the relevant date fell and being a valuation which falls to be regarded for the purposes of the said sections thirty-nine and forty consistently with the provisions of subsection (3) of section twelve of this Act and of regulations made as aforesaid.

PART II.

RECOVERY FROM AND BY HOLDERS OF PRIVILEGED SHORT INTERESTS.

10.—(1) Subject to the provisions of this paragraph, the rights of recovery from tenants and by tenants conferred by sections forty-eight and forty-nine of the principal Act, whether—

(*a*) as exercisable under those sections and paragraphs 4 and 1 of this Schedule, or

(*b*) as exercisable under those sections alone,

shall respectively be exercisable in relation to any contribution year against and by a person who was at the relevant date in that year

4TH SCH. —*cont.*

the tenant or licensee under a short tenancy or licence which was then a privileged short interest, and for the purpose of exercise of the said rights against or by such a person those sections and the said paragraphs 4 and 1 shall apply as if that interest had been a proprietary interest, consisting of a tenancy having to run at that date a period of twenty or more years but less than twenty-five years, and, in the case of a licence, as if any periodical sums payable in respect thereof had been rent:

Provided that—

(i) in the case of a licence granted for such a period as would have rendered it a proprietary interest if it had been a tenancy, the period to be taken as that which the interest had to run shall, subject to the succeeding proviso, be the residue at that date of the period for which the licence was granted; and

(ii) if at the relevant date notice had been duly given to the tenant or licensee for the determination of the interest at a specified date falling before the expiration of the period which would be taken under the preceding provisions as that which the interest had to run, or (in the case of a short tenancy or of a licence not granted as aforesaid) that it would not be renewed beyond a specified date so falling, the period to be taken as that which the interest had to run shall be a period equal to that between the relevant date and the date specified.

(2) The right of recovery from tenants conferred by subsection (4) of section forty-eight of the principal Act alone (which is limited to cases where the tenancy is of a part only of a contributory property) shall be exercisable as mentioned in the preceding sub-paragraph not only in such cases but also in cases in which the land comprised in the privileged short interest constituted the whole of the contributory property in question, and for the purpose of exercise of the said right in the latter cases that subsection shall apply (as mentioned in the preceding sub-paragraph) with the modifications set out in paragraph 5 of this Schedule.

(3) Notwithstanding anything in the preceding provisions of this paragraph, a right of recovery from a tenant conferred by section forty-eight or forty-nine of the principal Act, being a right which would apart from this provision be exercisable under that section and paragraph 4 of this Schedule, shall not be exercisable against the tenant or licensee under a privileged short interest if at the relevant date in the contribution year in question the tenant or licensee was the body carrying on a Part II undertaking and the land in which the interest subsisted was such land as is mentioned in head (*b*) of sub-paragraph (1) of paragraph 4 of this Schedule.

PART III.

RECOVERY BY TENANTS OF MINERAL PROPERTIES.

11.—(1) If, in the case of a property being for any contribution year a mineral property other than a coal-mining property, the body carrying on the relevant Part II undertaking were at the relevant date

4TH SCH. —*cont*

in that year tenants of any minerals comprised in the property which were being worked at that date, then, in substitution for any right under sections forty-eight to fifty of the principal Act, that body shall be entitled to be indemnified by their landlord either (if the landlord was their landlord in respect of all such minerals so worked) against one-sixth of the instalment, or (in any other case) against an amount which bears to one-sixth of the instalment the same proportion as the output during the relevant period from the minerals subject to the interest of the landlord bears to the total output during that period from the minerals comprised in the property.

(2) The Treasury shall have power, exercisable by statutory instrument subject to annulment in pursuance of resolution of either House of Parliament, to make regulations for conferring rights of recovery against superior landlords of minerals in cases in which a person who is by the preceding sub-paragraph or by the regulations subjected to a liability as landlord or superior landlord of any minerals to indemnify his tenant was himself at the relevant rate a tenant of the minerals or of any part thereof.

(3) In this paragraph—

" minerals " includes stone, clay, sand, gravel and other natural deposits, brine, petroleum and any other mineral oil or relative hydrocarbon, and natural gas;

" output " means tonnage of saleable minerals gotten and weighed;

" relevant period " means the period (being a period for which the amounts of payments in respect of minerals fell to be computed under the tenancy of the person carrying on the undertaking in question) which comprised the relevant date;

and references to a tenant and to a landlord of minerals include respectively references to the licensee and to the licensor under a licence that conferred a right to work and carry away minerals, and references to a tenancy shall be construed accordingly.

PART IV.

PROVISIONS SUPPLEMENTARY TO THE PRECEDING PROVISIONS OF THIS SCHEDULE.

12. A payment made under this Schedule shall be treated for all purposes as an outgoing of a capital nature.

13. Any liability to make a payment under this Schedule shall be enforceable notwithstanding any agreement to the contrary, whether made before or after the time at which, apart from the agreement, the payment would be due.

14. Any sum recovered under this Schedule by a general lighthouse authority shall be paid into the General Lighthouse Fund.

Sections 11. 15. 16. 35. 36.

FIFTH SCHEDULE.

PROVISIONS AS TO PROPERTIES TO WHICH PART II OF THIS ACT IS TO APPLY, AND SUBJECTS OF REGULATIONS.

Purposes of occupation relevant for application of Part II of this Act.

1. The purposes of occupation relevant under subsection (2) of section eleven of this Act for rendering Part II of this Act applicable to a property are—

(*a*) the purposes of the provision of railway, light railway, tramway, trolley-vehicle, aerial ropeway, canal, inland navigation, dock (not including dry dock), harbour, quay, pier, lighthouse, sewerage or sewage disposal services or facilities in the United Kingdom, and the purposes of the supply in the United Kingdom of gas, electricity or water (otherwise, in each case, than in portable containers) or of hydraulic power;

(*b*) the purposes of providing, under express licence granted by the Postmaster-General under the provisions of the Telegraph Acts, 1863 to 1943, a service in the provision of which use is made of apparatus connecting the curtilage of any buildings or works with the curtilage of any other buildings or works for the maintenance of telegraphic or telephonic communication, being apparatus supplied wholly or partly by the person providing the service;

(*c*) the purposes of the getting of minerals in the United Kingdom or from workings reached from a place therein, whether from underground workings or from the surface, and the subjecting of the raw products of so getting minerals, by the body carrying on the undertaking in the course of which they were gotten, to any process designed for preparing them for use as such raw products.

In this paragraph—

" gas " means gas of a kind used (whether unmixed or mixed with other gas) for heating, lighting or power purposes;

" hydraulic power " means motive power afforded by hydraulic pressure;

" minerals " includes stone, clay, sand, gravel and other natural deposits, brine, petroleum and any other mineral oil or relative hydrocarbon, and natural gas;

" ropeway " includes cableway, transporter and runway;

" sewerage " means the drainage of any locality by means of sewers as defined by the Public Health Act, 1936, and " sewage disposal " means the purification and disposal of the contents of sewers as defined by that Act;

" supply " includes, in relation to any property, provision for use at a place outside the property by the person by whom the provision was made.

Properties to which Part II of this Act is not to apply. 5TH SCH. —*cont.*

2. Part II of this Act shall not apply, for any given contribution year, to a property to which it would apply for that year under the provisions of subsection (2) of section eleven of this Act apart from the proviso thereto, in a case in which any of the following conditions is satisfied, that is to say—

(*a*) that the property consisted at the relevant date in that year mainly or exclusively of premises used or suitable for use for residential or office purposes, or, if the property sustained war damage on or after the third day of September nineteen hundred and thirty-nine and was at the relevant date unfit within the meaning of section sixty-four of the principal Act by reason of the damage, that the property consisted immediately before the occurrence of the damage mainly or exclusively of such premises; or

(*b*) that the property consisted at the relevant date mainly or exclusively of agricultural land or agricultural buildings, or of such land and such buildings; or

(*c*) that it was by reason only of use of the property for advertising purposes as mentioned in paragraph (*a*) of subsection (2) of section thirty-nine of the principal Act that the property was the subject of the rating valuation by virtue whereof Part II of this Act would apply thereto for that contribution year apart from the said proviso.

Subjects of regulations.

3. The matters and purposes as to and for which regulations may be made under subsection (2) of section sixteen of this Act are the following, that is to say—

(*a*) as to such a property falling within paragraph (*a*) of subsection (1) of section thirty-nine of the principal Act as is mentioned in subsection (2) of section twelve of this Act which was partly (but not wholly) comprised within a property to which Part II of this Act applies, or as to such a subject of a rating valuation as is mentioned in subsection (3) of section twelve of this Act which comprised a part (but not the whole) of the subject of such a later valuation as is therein mentioned, for rendering applicable thereto provisions corresponding to the said subsection (2) or the said subsection (3), as the case may be, with requisite modifications thereof or of Part I of the Fourth Schedule to this Act;

(*b*) as to a property which apart from the regulations would be treated as a property to which Part II of this Act applies by virtue of a body carrying on an undertaking having been rated by reference to a valuation of the property, or as to a property which apart from the regulations would be so treated, or would be treated under the principal Act as a contributory property by virtue of occupation in the

5TH SCH. —*cont.*

course of an undertaking, for providing, on the ground of change or cesser of occupation or use of the property, against the property's being so treated, with power to provide for ascertainment of the facts relating to any such change or cesser by an authority specified in the regulations;

(*c*) as to a property maintained, as respects the whole or substantially the whole thereof, with an intention of future use thereof for any purpose, for providing as to the effect of such intention for the purposes of Part II of this Act or of the regulations, with power to provide for ascertainment of the facts relating to such intention by an authority specified in the regulations;

(*d*) for authorising the making of adjustments in the assessment or collection of instalments of contributions for any contribution year in respect of mineral properties which have been the subjects of separate rating valuations, so as to equate the aggregate amount of the liability in respect of such instalments, in any case in which it appears to the Commissioners of Inland Revenue to be just and reasonable so to do, to what it appears to them that the liability would have been if the properties had not been the subjects of separate rating valuations (but not so as to increase the aggregate amount of the liability for all contribution years in the case of any such properties), and for making consequential modifications in the application to the properties in question of provisions of the principal Act or this Act or of regulations made thereunder;

(*e*) as to instalments of contributions under Part I of the principal Act paid before the passing of this Act, and indemnities so paid in respect of such instalments, being instalments and indemnities which would not have been payable if Part II of this Act and the regulations had been in force when the instalments fell due, for providing either for their being retained and set off against liabilities subsisting having regard to the provisions of Part II of this Act, or for their being repaid;

(*f*) for providing for modifications, consequential on the provisions of Part II of this Act or the regulations, in the application of provisions of the principal Act to properties to which Part II of this Act applies, or to land the subject of a privileged short interest where the landlord or licensor was the body carrying on a Part II undertaking.

Table of Statutes Referred to in this Act.

Short Title.	Session and Chapter.
Public Health (Ireland) Act, 1878 ...	41 & 42 Vict. c. 52.
Interpretation Act, 1889	52 & 53 Vict. c. 63.
Merchant Shipping Act, 1894	57 & 58 Vict. c. 60.
Income Tax Act, 1918	9 & 10 Geo. 5. c. 40.
Finance Act, 1922	12 & 13 Geo. 5. c. 17.
Rating and Valuation Act, 1925	15 & 16 Geo. 5. c. 90.
Land Drainage Act, 1930	20 & 21 Geo. 5. c. 44.
Local Government Act, 1933	23 & 24 Geo. 5. c. 51.
Public Health Act, 1936	26 Geo. 5 & 1 Edw. 8. c. 49.
Harbours, Piers and Ferries (Scotland) Act, 1937	1 Edw. 8 & 1 Geo. 6. c. 28.
Limitation Act, 1939	2 & 3 Geo. 6. c. 21.
Civil Defence Act, 1939	2 & 3 Geo. 6. c. 31.
London Government Act, 1939	2 & 3 Geo. 6. c. 40.
War Risks Insurance Act, 1939	2 & 3 Geo. 6. c. 57.
Finance (No. 2) Act, 1939	2 & 3 Geo. 6. c. 109.
National Loans Act, 1939	2 & 3 Geo. 6. c. 117.
War Damage Act, 1941	4 & 5 Geo. 6. c. 12.
Finance Act, 1941	4 & 5 Geo. 6. c. 30.
War Damage Act, 1943	6 & 7 Geo. 6. c. 21.
Income Tax Act, 1945	8 & 9 Geo. 6. c. 32.
Requisitioned Land and War Works Act, 1945	8 & 9 Geo. 6. c. 43.
War Damage (Valuation Appeals) Act, 1945	9 & 10 Geo. 6. c. 8.
Finance (No. 2) Act, 1945	9 & 10 Geo. 6. c. 13.
Miscellaneous Financial Provisions Act, 1946	9 & 10 Geo. 6. c. 40.
Borrowing (Control and Guarantees) Act, 1946	9 & 10 Geo. 6. c. 58.
Civil Aviation Act, 1946	9 & 10 Geo. 6. c. 70.
Local Government (Scotland) Act, 1947 ...	10 & 11 Geo. 6. c. 43.
Electricity Act, 1947	10 & 11 Geo. 6. c. 54.
Local Government Act, 1948	11 & 12 Geo. 6. c. 26.

CHAPTER 37

Agriculture (Miscellaneous Provisions) Act, 1949

ARRANGEMENT OF SECTIONS.

Section.
1. Schemes for subsidy payments in respect of calves.
2. Supplementary provisions as to calf subsidy schemes.
3. Provisions as to imported calves.
4. Payments by Minister in respect of certain artificial insemination services.
5. Power of Ministers to make schemes for subsidising grass and forage crop conservation.
6. Powers of Milk Marketing Boards to conserve grass and forage crops and provide artificial insemination services.
7. Miscellaneous amendments of enactments relating to milk and dairies.