



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and valuation—special cases

33 Gas authorities.

- (1) Subject to subsection (2) and without prejudice to subsections (3) and (5) of this section, no premises—
 - (a) occupied by a Gas Board ; or
 - (b) occupied by the Gas Council exclusively for purposes connected with the powers conferred on that Council by the Gas Act 1965,shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The foregoing subsection shall not apply—
 - (a) to premises used as a dwelling ; or
 - (b) to premises occupied by a Gas Board wholly or mainly for the purposes of an undertaking for the supply of water; or
 - (c) to a shop, room or other place occupied and used by a Gas Board or the Gas Council wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded) ; or
 - (d) subject and without prejudice to the provisions of paragraph 13 of Schedule 6 to this Act, to office premises occupied by a Gas Board or the Gas Council which are not situated on operational land of that Board or Council.
- (3) For the purpose of the making and levying of a rate for any rating area for any rate period, if, in the case of any Gas Board, any gas was in the penultimate year—
 - (a) either—
 - (i) supplied to consumers in that rating area ; or

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- (ii) manufactured in that rating area,
 by that Board or, in that Board's area, by the Gas Council; or
- (b) produced in that rating area by that Board or, in that Board's area, by the Gas Council by the application, to gas purchased by that Board or, as the case may be, Council, of any process not consisting only of purification, or of blending with other gases, or of both purification and such blending.
- that Board shall be treated as occupying in that rating area during that rate period a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 6 to this Act.
- (4) The hereditament which a Gas Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.
- (5) If the Minister is of opinion that payments by way of rates should be made by Gas Boards by virtue of this subsection by reference to any premises occupied and used by the Gas Council or a Gas Board for the reception or liquefaction of gas or the evaporation of gas in a liquid state, being in any case gas purchased by the Council or the Board, he may, subject to paragraph 14 of Schedule 6 to this Act, make an order designating the premises for the purposes of this subsection and providing for the determination, by such method as may be specified by the order, of a value for the premises for those purposes ; and where such an order is in force the Minister may direct—
- (a) that the value determined as aforesaid shall be apportioned among such Gas Boards as may be specified by the direction in such proportions as may be so specified; and
- (b) that each Board specified by the direction shall, during such period as may be so specified, be treated for rating purposes as occupying within the rating area in which the premises designated by the order are situated (and whether or not that Board occupy or are treated as occupying any other hereditament in that area) a hereditament of a rateable value equal to the proportion of the value aforesaid allocated by the direction to that Board; and
- (c) that paragraph 5 of Schedule 6 to this Act shall have effect during the period aforesaid in relation to each Board specified by the direction as if the Board's adjusted basic total of rateable values mentioned in that paragraph were reduced by an amount equal to the said proportion;
- and any direction under this subsection may be revoked or varied by a subsequent direction thereunder.
- (6) Subject to paragraph 14 of Schedule 6 to this Act, the Minister may by order provide that, in such of the provisions of this section, the said Schedule 6 or any other enactment relating to rating as may be specified in the order, any reference to the manufacture of gas shall include a reference to such dealings with gas as may be specified by the order.
- (7) There shall have effect for the purposes of this section and Part I of Schedule 6 to this Act the supplementary provisions contained in Part II of that Schedule; and for the purposes of this section and the said Schedule 6—
- (a) the expression " Gas Board " means an Area Board within the meaning of the Gas Act 1948 ;

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- (b) the expression " gas " includes gas in a liquid state ; and, without prejudice to the provisions of any order under subsection (6) of this section, the following operations, that is to say—
 - (i) the liquefaction of gas ; and
 - (ii) the evaporation of gas in a liquid state,shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas;
- (c) the expression " penultimate year ", in relation to a rate period or to a year, means the last but one year before that rate period or year ;
- (d) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.