



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and valuation—special cases

34 Electricity boards.

- (1) Subject to subsection (2) and without prejudice to subsection (3) of this section, no premises which are, or form part of, premises occupied by an Electricity Board 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 a shop, room or other place occupied and used by an Electricity Board wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for electricity consumed being disregarded); or
 - (c) subject and without prejudice to the provisions of paragraph 15 of Schedule 7 to this Act, to office premises occupied by an Electricity Board which are not situated on operational land of that Board.
- (3) For the purposes of the making and levying of any rate—
 - (a) the Generating Board shall be treated as occupying in each rating area, and
 - (b) each Area Board shall be treated as occupying in each rating area which is wholly or partly within the area of that Board,a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 7 to this Act.
- (4) The hereditament which an Electricity 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

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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) There shall have effect for the purposes of this section and Part I of Schedule 7 to this Act the supplementary provisions contained in Part II of that Schedule ; and in this section and the said Schedule 7—
- (a) the expression " Area Board " means a Board constituted under the Electricity Act 1947 :
 - (b) the expression " Electricity Board " means an Area Board or the Generating Board and, in subsections (1) and (2) of this section, includes the South of Scotland Electricity Board;
 - (c) the expression " the Generating Board " means the Central Electricity Generating Board ;
 - (d) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.