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SCHEDULES

SCHEDULE 1

MISCELLANEOUS AMENDMENTS AND REPEALS

Rating of transport Boards

5 The following sections shall be substituted for section 32 of the principal Act—

“32 Transport Boards—exemption and notional hereditaments.

- (1) Subject to sections 32A and 32B(1) of this Act and without prejudice to subsection (2) of this section, no premises which are or form part of premises occupied by the British Railways Board, London Regional Transport or the British Waterways Board (each of which is referred to in this section and in section 32A of this Act as a "transport Board") shall be liable to be rated or to be included in any valuation list or in any rate.
- (2) For the purposes of the making and levying of rates for any rate period a transport Board shall be treated as occupying in any designated rating area during that period a hereditament of a rateable value calculated in accordance with the provisions of an order under section 19 of, and paragraph 2 of Schedule 3 to, the Local Government Act 1974.
- (3) The hereditament which a transport Board are to be treated as occupying in a designated rating area by virtue of subsection (2) 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 in that area, expenses which are not leviable in the area taken as a whole.
- (4) In this section a "designated rating area", in relation to a transport Board, means a rating area of such a description as the Secretary of State may by order specify in relation to that Board.

32A Transport Boards—rateable premises.

- (1) Section 32(1) of this Act shall not apply—
 - (a) to premises occupied as a dwelling, hotel, shop, museum or place of public refreshment;
 - (b) subject and without prejudice to paragraph 8 of Schedule 5 to this Act, to office premises occupied by a transport Board which are not situated on operational land of that Board ;
 - (c) to premises so let out as to be capable of separate assessment;
 - (d) subject and without prejudice to subsection (3) of this section, to premises occupied for any of the purposes specified in subsection (2) of this section.

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- (2) The purposes mentioned in paragraph (d) of the foregoing subsection are—
- (a) purposes of any of the parts of the undertaking of a transport Board which are—
 - (i) concerned with the carriage of goods or passengers by road transport or sea transport or with harbours ; or
 - (ii) subsidiary or incidental to any such part of an undertaking so concerned ;
 - (b) purposes of the supply of electricity to an Electricity Board within the meaning of section 34 of this Act, including the generation of electricity so supplied;
 - (c) purposes of the exercise—
 - (i) by the British Railways Board or the British Waterways Board of any powers conferred by section 48 or 50(1) to (7) of the Transport Act 1968 ; or
 - (ii) by London Regional Transport of any powers conferred by paragraph 9(2) or 12(1) of Schedule 2 to the London Regional Transport Act 1984.
- (3) For the purpose of determining whether premises fall within paragraph (d) of subsection (1) of this section, services performed by a transport Board in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail or inland waterway shall be deemed not to be performed in carrying on a part of the Board's undertaking concerned with the carriage of goods by road transport, or with any activity which is subsidiary or incidental to the carriage of goods by road transport.
- (4) Where a hereditament consists of premises other than premises falling within paragraphs (a) to (c) of subsection (1) of this section, and the premises are occupied by a transport Board partly for any of the purposes specified in subsection (2) of this section and partly for other purposes, there shall be ascribed to the hereditament under section 19 of this Act such net annual value as may be just having regard to the extent to which it is occupied for the purposes specified in the said subsection (2); and if under any scheme for the time being in force such as is mentioned in section 117(7) of this Act any deduction falls to be made from the net annual value of the hereditament in arriving at its rateable value, that deduction shall be calculated with regard only to those purposes.
- (5) This section and section 32 of this Act apply to a subsidiary of a transport Board as they apply to that Board, and references in either section to a transport Board include references to a subsidiary of it.
- (6) In this section—
- " harbour " means any harbour, whether natural or artificial, and any port, haven, estuary, tidal or other river or inland waterway navigated by sea-going ships, and any dock, including any pier, jetty or other place at which ships can ship or unship goods or passengers ;
 - " inland waterway" includes any such waterway, whether natural or artificial;
 - "office premises" means any hereditament used wholly or mainly as an office or for office purposes ;

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" office purposes " includes the purposes of administration, clerical work and handling money ; and " clerical work " includes writing, book-keeping, sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication;

" operational land ", in relation to any body, means land which is used for the purpose of the carrying on of the body's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings within the meaning of the Town and Country Planning Act 1971 ;

" road transport" includes transport by light railway or tramway, if the light railway or tramway is laid wholly or mainly along a public highway and is used wholly or mainly for the carriage of passengers;

"subsidiary", in relation to a body corporate, means a body corporate which is a subsidiary of the first-mentioned body corporate as defined by section 154 of the Companies Act 1948 (taking references in that section to a company as being references to any body corpora(e).

- (7) The supplementary provisions contained in Schedule 5 to this Act shall have effect for the purposes of this section.

32B Transport Boards—supplementary.

- (1) The Secretary of State may by order vary any provision of section 32 or 32A of this Act in its application to any premises of a description specified in the order.
- (2) Before making an order under this section or section 32 of this Act the Secretary of State shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.
- (3) An order under this section or section 32 of this Act shall not have effect unless approved by a resolution of each House of Parliament.”