



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART III

VALUATION AND RATING OF GAS BOARDS

24 Valuation and rating of Gas Boards

- (1) For the purposes of the levying of rates in respect of the year 1961-62 and of any subsequent year, any Gas Board which supplied any gas to consumers in a separately rated area during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, or who manufactured any gas in a separately rated area during the twelve months ending with the said thirty-first day of March, shall be treated as occupying in that area during the year 1961-62 or such subsequent year lands and heritages of a rateable value calculated in accordance with the provisions of Part I of the Fourth Schedule to this Act.
- (2) The liability of a Gas Board to be rated in respect of any year in respect of such lands and heritages as are mentioned in the foregoing subsection shall be in substitution for any liability of the Gas Board to be rated in respect of any lands and heritages actually occupied by them during that year, other than any excepted premises so occupied; and accordingly no lands and heritages occupied by a Gas Board, other than excepted premises, shall be liable to be rated in respect of the year 1961-62 or any subsequent year, except as provided in this Part of this Act.
- (3) The provisions of Part II of the Fourth Schedule to this Act shall have effect for the purposes of the foregoing provisions of this section.
- (4) In this and the next following section—
 - " excepted premises " means dwelling-houses, or lands and heritages held by a Gas Board under a lease for a period not exceeding twenty-one years or let by a Gas Board, or lands and heritages which are not used or adapted for use for the purposes of the functions of a Gas Board; and
 - " separately rated area " means a burgh, the landward area of a county, or any part of a burgh or landward area in which a different rate or rates is or are levied from those levied in other parts of the burgh or landward area.

25 Transitory provisions relating to valuation and rating of Gas Boards

- (1) For the purposes of the levying of rates in respect of the year 1957-58 and of each of the three following years, each Gas Board shall be treated as occupying during each of the said years in each separately rated area lands and heritages of a rateable value calculated in accordance with the provisions of Part I of the Fifth Schedule to this Act.
- (2) The liability of a Gas Board to be rated in respect of the year 1957-58 and of each of the three following years in respect of such lands and heritages as are mentioned in the foregoing subsection shall be in substitution for any liability of the Gas Board to be rated in respect of any lands and heritages actually occupied by them during each of the said years, other than excepted premises so occupied; and accordingly no lands and heritages occupied by a Gas Board, other than excepted premises, shall be liable to be rated in respect of the year 1957-58 or any of the three following years, except as provided in this Part of this Act.
- (3) The provisions of Part II of the Fifth Schedule to this Act shall have effect for the purposes of the foregoing provisions of this section.