

*Changes to legislation: There are currently no known outstanding effects for the Valuation and Rating (Scotland) Act 1956, FOURTH SCHEDULE. (See end of Document for details)*

## SCHEDULES

### [<sup>F1</sup>FOURTH SCHEDULE

Section 24.

#### NEW PROVISIONS FOR RATING GAS BOARDS

##### Textual Amendments

- F1** Sch. 4 repealed so far as relating to the British Gas Corporation in Scotland for any year commencing on or after 1.4.1978 by S.I. 1978/1176, art. 9, Sch.

##### Modifications etc. (not altering text)

- C1** Sch. 4 applied by Gas Act 1972 (c. 60), s. 34 (3) (b); amended by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (a)

### PART I

#### *Calculation of rateable value on which rates are to be assessed*

- 1 The provisions of this Part of this Schedule shall have effect for the purpose of calculating in respect of the year [<sup>F2</sup>subsequent to the year following the appointed day] (hereinafter referred to as “the basic year”) and of any subsequent year, the rateable value of the lands and heritages which a Gas Board are to be treated as occupying as mentioned in subsection (1) of section twenty–four of this Act.

##### Textual Amendments

- F2** Words substituted by Gas Act 1972 (c. 60), Sch. 6 para. 6 (3) (b)

- 2 ..... <sup>F3</sup>
- (3) The power to make an order conferred on the Secretary of State by this paragraph shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

##### Textual Amendments

- F3** Sch. 4 paras. 2, 7, 8 repealed by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), ss. 12 (3) (b), 27, Sch. 3 Pt. I

- [<sup>F43</sup> For the purposes of this Schedule the standard number of therms shall be 157, 613, 661]

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#### Textual Amendments

**F4** Para. 3 substituted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(c\)](#)

- 4 (1) For [<sup>F5</sup>the basic year and] each year subsequent to the basic year each Gas Board's basic rateable valuation shall be adjusted in accordance with the following provisions of this paragraph, and such basic rateable valuation as so adjusted shall be the rateable valuation of that Board's undertaking for that year.
- (2) For each such year each Gas Board shall—
- (a) estimate and certify the total number of therms supplied by the Board to consumers in [<sup>F6</sup>Scotland] during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and
  - (b) calculate and certify the amount by which that total exceeds, or falls short of, the Board's standard number of therms;
- and the Board's basic rateable valuation shall be adjusted for that year by multiplying it by the fraction of which—
- (i) the numerator is the Board's standard number of therms increased by one-fifth of the said excess, or, as the case may be, decreased by one-fifth of the said deficiency, and
  - (ii) the denominator is the Board's standard number of therms.

#### Textual Amendments

**F5** Words inserted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(d\)](#)

**F6** Word substituted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(d\)](#)

#### Modifications etc. (not altering text)

**C2** [Para. 4 \(2\)](#) amended by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\)](#), [s. 3](#)

- 5 (1) Each Gas Board's rateable valuation for any year shall be apportioned in respect of that year among all separately rated areas in which any therms were supplied by the Board to consumers, or manufactured by the Board, during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and the proportion of the rateable valuation to be allocated to any one of those areas shall be ascertained by multiplying the rateable valuation by the fraction of which—
- (a) the numerator is the number of therms supplied by the Board to consumers in that area during the said twelve months, as estimated and certified by the Board, plus nine-tenths of the number of therms (if any) manufactured in that area by the Board during the said twelve months, as so estimated and certified, and
  - (b) the denominator is the total number of therms supplied by the Board to consumers in [<sup>F7</sup>Scotland] during the said twelve months, as estimated and certified by the Board, plus nine-tenths of the total number of therms manufactured by the Board during the said twelve months, as so estimated and certified.
- (2) For the purpose of the apportionment in respect of any year of a Gas Board's rateable valuation for that year among separately rated areas, all such areas which are in existence at the commencement of the said year shall be deemed to have existed during the twelve months ending with the thirty-first day of March falling within

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the immediately preceding year and to have had the same boundaries during the said twelve months as they have at the commencement of the first-mentioned year.

**Textual Amendments**

**F7** Word substituted by [Gas Act 1972 \(c. 60\)](#), [Sch. 6 para. 6 \(3\) \(e\)](#)

**Modifications etc. (not altering text)**

**C3** [Para. 5 \(1\)](#) amended by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\)](#), [s. 3](#)

6 The amount which, in accordance with the last foregoing paragraph, is allocated for any year to a separately rated area, in the case of a Gas Board, shall be the rateable value and the net annual value of the lands and heritages which that Board is to be treated as occupying in that area for that year.

7 ..... **F8**

**Textual Amendments**

**F8** [Sch. 4 paras. 2, 7, 8](#) repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), [ss. 12 \(3\) \(b\), 27](#), [Sch. 3 Pt. I](#)

8 ..... **F9**

**Textual Amendments**

**F9** [Sch. 4 paras. 2, 7, 8](#) repealed by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), [ss. 12 \(3\) \(b\), 27](#), [Sch. 3 Pt. I](#)

**PART II**

*Supplementary Provisions*

9 It shall be the duty of each Gas Board, before the first day of August in any year, to transmit to the Assessor [<sup>F10</sup>of Public Undertakings (Scotland) (hereinafter referred to as “the Assessor”)] a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing any adjustment in the basic rateable valuation of that Board which falls to be made in that year under paragraph 4 of this Schedule and of apportioning the Board’s rateable valuation for that year among separately rated areas.

**Textual Amendments**

**F10** Words added by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), [s. 12 \(3\) \(c\)](#)

10 On receipt of a statement under the last foregoing paragraph, the Assessor shall (if necessary) adjust the Gas Board’s basic rateable valuation, calculate the rateable value of the lands and heritages which that Board are to be treated as occupying during the year in question in each separately rated area, and shall [<sup>F11</sup>enter such rateable values in the valuation roll to be made up by him and notify the amount

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thereof to the [<sup>F12</sup>local authority] concerned and to the Board before the eighth day of September in that year.][<sup>F11</sup>direct the local assessor under section 5 of the <sup>M1</sup>Local Government (Scotland) Act 1975 to enter the lands and heritages at such rateable values in the valuation roll and shall notify the amount of the rateable values to the rating authority concerned and to the Board before such date as may be prescribed.]

#### Textual Amendments

- F11** Words “direct” to “prescribed” substituted for words “enter” to “year” (1.4.1976) by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39](#) (2), Sch. 6 Pt. II para. 22
- F12** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 51](#)

#### Marginal Citations

- M1** 1975 c. 30.

- 11 (1) The provisions of this paragraph shall have effect in the case of a Gas Board where gas is manufactured by the Board in a gasworks which is situated partly in one separately rated area and partly in one or more other separately rated areas.
- (2) For the purposes of subsection (1) of section twenty-four of this Act, the Gas Board shall be treated as manufacturing gas in each of the areas in which a part of the gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.
- (3) For the purposes of paragraph 5 of this Schedule, the gas manufactured in the gasworks in any year shall be treated as apportioned between all the separately rated areas in which parts of the gasworks are situated in such proportions as may be agreed between the rating authorities of those areas and the Gas Board:  
 Provided that if any apportionment required by this sub-paragraph for the purpose of apportioning the Board’s rateable valuation for any year has not been agreed between the [<sup>F13</sup>local authorities] and the Board before the first day of April falling within the immediately preceding year, the apportionment required by this sub-paragraph shall be made by the Secretary of State and notified by him to the [<sup>F13</sup>local authorities] and to the Board as soon as may be after the said first day of April.
- (4) In this paragraph “gasworks” means any group of premises within one curtilage which is occupied by the Gas Board for the purposes of the manufacture of gas:  
 Provided that a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public right of way.

#### Textual Amendments

- F13** Words substituted by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 122, Sch. 9 para. 51](#)

12 .....<sup>F14</sup>]

#### Textual Amendments

- F14** [Sch. 4 para 12](#) repealed by [Gas Act 1972 \(c. 60\), Sch. 8](#)

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