



# Rating and Valuation (Miscellaneous Provisions) Act 1955

## 1955 CHAPTER 9

### 6 Rating of Gas Boards

- (1) For the purposes of the making and levying of rates for any rate period beginning after the thirty-first day of March, nineteen hundred and fifty-six, each Gas Board who supplied any gas to consumers in a rating area in the penultimate year, or who manufactured any gas in a rating area in the penultimate year, shall be treated as occupying in that area, during that rate period, a hereditament of a rateable value calculated in accordance with the provisions of Part I of the Third Schedule to this Act.
- (2) The liability of a Gas Board to be rated for a rate period in respect of such a hereditament as is mentioned in the preceding subsection shall be in substitution for any liability of the Gas Board to be rated in respect of any premises actually occupied by the Board during that rate period, other than any excepted premises so occupied; and accordingly no premises occupied by a Gas Board, other than excepted premises, shall be liable to be rated, or to be included in any rate, for any rate period beginning after the said thirty-first day of March, or to be included in any valuation list coming into force after that day.
- (3) The hereditament which a Gas Board is to be treated as occupying in a rating area by virtue of subsection (1) of this section shall be taken not to be situated in any part of that area in which there are leviable (whether as an additional item of the general rate or by means of a special rate) expenses which are not so leviable in the area taken as a whole.
- (4) The provisions of Part II of the Third Schedule to this Act shall have effect for the purposes of the preceding provisions of this section.
- (5) The transitional provisions contained in the Fourth Schedule to this Act shall have effect with respect to rates leviable on Gas Boards for rate periods beginning after the thirty-first day of March, nineteen hundred and forty-nine, and before the first day of April, nineteen hundred and fifty-six.
- (6) In this Act " excepted premises " means premises which are either—

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*Status: This is the original version (as it was originally enacted).*

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- (a) used as a dwelling-house, or
- (b) occupied by a Gas Board wholly or mainly for the purposes of an undertaking for the supply of water,

and " penultimate year ", in relation to a rate period, or in relation to a year, means the last but one year before that rate period or year.