



Electricity Act 1947

1947 CHAPTER 54

PART I

BRITISH ELECTRICITY AUTHORITY AND AREA ELECTRICITY BOARDS.

11 Electricity Boards not to be exempt from taxation, etc.

- (1) Subject to the provisions of subsection (2) of this section, nothing in this Act shall be deemed to exempt any Electricity Board from any liability for any tax, duty, rate, levy or other charge whatsoever whether general or local.
- (2) For the purposes of section fifty-two of the Finance Act, 1946 (which exempts from stamp duty certain documents connected with nationalisation, schemes) any transfers of property from one Electricity Board to another effected by an order made under this Act shall be deemed to be part of the initial putting into force of such a scheme.