

---

STATUTORY INSTRUMENTS

---

**1989 No. 441**

**The Valuation for Rating (Plant and Machinery) Regulations 1989**

1. These Regulations may be cited as the Valuation for Rating (Plant and Machinery) Regulations 1989 and shall come into force on 7th April 1989.

2. In relation to any hereditament other than a hereditament which is valued on the profits basis, in applying the provision of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988—

- (a) all such plant or machinery in or on the hereditament as belongs to any of the classes set out in the Schedule shall be assumed to be part of the hereditament; and
- (b) the value of all other plant and machinery in or on the hereditament shall be assumed to have no effect on the rent to be estimated as required by paragraph 2(1).

3. The valuation officer shall, on being so required in writing by the occupier of any hereditament, supply to him particulars in writing showing what machinery and plant, or whether any particular machinery or plant, has been assumed in pursuance of regulation 2(a) to form part of the hereditament.

9th March 1989

*Nicholas Ridley*  
Secretary of State for the Environment

12th March 1989

*Peter Walker*  
Secretary of State for Wales