STATUTORY INSTRUMENTS

1994 No. 3123

RATING AND VALUATION

The Non-Domestic Rating (Railways, Telecommunications and Canals) Regulations 1994

Made - - - - 7th December 1994

Laid before Parliament 9th December 1994

Coming into force - - 30th December 1994

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 64(3), 65(4) and 143(1) and (2) of the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Railways, Telecommunications and Canals) Regulations 1994 and shall come into force on 30th December 1994

(2) In these Regulations—

"office premises" means any hereditament constructed or adapted as offices or for office purposes, or used wholly or mainly for such purposes;

"office purposes" includes the purposes of administration and clerical work and handling money; and "clerical work" includes writing, book-keeping, typing, filing, duplicating, sorting papers or information or calculating (whether by manual, mechanical or electronic means), drawing, and the editorial preparation of matter for publication;

"operational land", in relation to a person designated by regulation 5(1) of the Central Rating Lists Regulations 1994(2), means land which is used for the purposes of carrying on that person's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purposes of carrying on of statutory undertakings (within the meaning of the Town and Country Planning Act 1990(3));

^{(1) 1988} c. 41. See section 146(6) for the definition of "prescribed". Section 143(2) is amended by Schedule 5 of the Local Government and Housing Act 1989 (c. 42).

⁽²⁾ S.I.1994/3121.

^{(3) 1990} c. 8.

any reference to hereditaments used for any purpose includes a reference to hereditaments which are unused but in relation to which it appears that when next in use they will be used for such a purpose;

any reference to a hereditament is to a non-domestic hereditament; and

any reference to a company or other body by name is a reference to the company or other body registered by or bearing that name at the date its name is entered in the list.

Application

2. These Regulations, other than regulations 3(7) and (8) and 6, shall have effect only in respect of non-domestic rating lists compiled on or after 1st April 1995.

Railway hereditaments

- **3.**—(1) In this regulation—
 - "1993 Act" means the Railways Act 1993(4);
 - "the Board" means the British Railways Board;
 - "excepted hereditament" means a hereditament consisting of or comprising—
 - (a) premises used as a shop, hotel, museum or place of public refreshment;
 - (b) premises used wholly or mainly as office premises—
 - (i) where paragraph (2), (3), (5) or (6) applies, which are occupied by a person designated by regulation 5(1) of, and named in Part 4 of the Schedule to, the Central Rating Lists Regulations 1994 and which are not situated on operational land of that person or of another person so designated and named; or
 - (ii) where paragraph (7) or (8) applies, which are occupied by Greater Manchester Metro Limited or South Yorkshire Supertram Limited, as the case may be;
 - (c) premises or rights so let out as to be capable of separate assessment (other than those falling within paragraph (2)(a)(ii) or (3)(a)(ii)); and
 - (d) premises (other than premises used in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail) used wholly or in part for purposes concerned with the carriage of goods or passengers by road transport or sea transport or with harbours, or for purposes incidental to such purposes;

"heavy maintenance services" means the carrying out on locomotives and other rolling stock of maintenance services (including the detection and rectification of faults) other than light maintenance services (within the meaning given by section 82 of the 1993 Act);

"licence exempt operator" has the meaning given in section 10(6) of the 1993 Act;

"licence holder" has the meaning given in section 83(1) of the 1993 Act; and

"railway services" has the meaning given in section 82(1) of the 1993 Act.

- (2) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament and anything situated in Wales which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if—
 - (a) it is—
 - (i) occupied by or, if unoccupied, owned by the Board; or
 - (ii) let or licensed by the Board to a licence exempt operator or a licence holder (other than Railtrack PLC),

wholly or mainly for the purposes of providing railway services or heavy maintenance services, or for purposes ancillary to those purposes (including the purpose of exhibiting advertisements); and

- (b) it is not comprised in an excepted hereditament.
- (3) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament and anything situated in Wales which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if—
 - (a) it is—
 - (i) occupied by or, if unoccupied, owned by Railtrack PLC; or
 - (ii) let or licensed by Railtrack PLC to a licence exempt operator or a licence holder (other than the Board).

wholly or mainly for the purposes of providing railway services, or for purposes ancillary to those purposes (including the purpose of exhibiting advertisements); and

- (b) it is not comprised in an excepted hereditament.
- (4) The hereditaments described in paragraph (2) shall be treated as occupied by the Board and the hereditaments described in paragraph (3) shall be treated as occupied by Railtrack PLC.
- (5) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if—
 - (a) it is—
 - (i) occupied by or, if unoccupied, owned by Docklands Light Railway Limited; and
 - (ii) used wholly or mainly for the purposes of the parts of its undertaking which are concerned with the carriage of goods or passengers by rail, or for purposes ancillary to those purposes (including the purpose of exhibiting advertisements); and
 - (b) it is not comprised in an excepted hereditament.
- (6) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if—
 - (a) it is—
 - (i) occupied by or, if unoccupied, owned by the Tyne and Wear Passenger Transport Executive; and
 - (ii) used wholly or mainly for the purposes of the Tyne and Wear Metropolitan Railway, or for purposes ancillary to those purposes (including the purpose of exhibiting advertisements); and
 - (b) it is not comprised in an excepted hereditament.
- (7) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if—
 - (a) it is—
 - (i) occupied by or, if unoccupied, owned by Greater Manchester Metro Limited; and
 - (ii) used wholly or mainly for the purposes of the Manchester Metrolink, or for purposes ancillary to those purposes (including the purpose of exhibiting advertisements); and
 - (b) it is not comprised in an excepted hereditament.
- (8) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if—
 - (a) it is—
 - (i) occupied by or, if unoccupied, owned by South Yorkshire Supertram Limited; and

- (ii) used wholly or mainly for the purposes of the South Yorkshire Supertram or for purposes ancillary to those purposes (including the purpose of exhibiting advertisements); and
- (b) it is not comprised in an excepted hereditament.
- (9) The hereditament described in paragraph (7) shall be treated as situated in the area of Manchester City Council.
- (10) The hereditament described in paragraph (5) shall be treated as occupied by Docklands Light Railway Limited, the hereditament described in paragraph (6) shall be treated as occupied by the Tyne and Wear Passenger Transport Executive, the hereditament described in paragraph (7) shall be treated as occupied by Greater Manchester Metro Limited and the hereditament described in paragraph (8) shall be treated as occupied by South Yorkshire Supertram Limited.

Telecommunications hereditaments

- **4.**—(1) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament and anything situated in Wales which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if it is—
 - (a) occupied by or, if unoccupied, owned by British Telecommunications plc; and
 - (b) occupied by posts, wires, underground cables and ducts, telephone kiosks, towers, masts, switching equipment, or other equipment, or easements or wayleaves, being property used for the monitoring, processing or transmission of communications signals for the provision of telecommunications services.
- (2) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament and anything situated in Wales which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if it is—
 - (a) occupied by or, if unoccupied, owned by Mercury Communications Limited; and
 - (b) occupied by posts, wires, underground cables and ducts, telephone kiosks, towers, masts, switching equipment, or other equipment, or easements or wayleaves, being property used for the monitoring, processing or transmission of communications signals for the provision of telecommunications services.
- (3) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament and anything situated in Wales which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if it is—
 - (a) occupied by or, if unoccupied, owned by BR Telecommunications Limited; and
 - (b) occupied by posts, wires, underground cables and ducts, telephone kiosks, towers, masts, switching equipment, or other equipment, or easements or wayleaves, being property used for the monitoring, processing or transmission of communications signals for the provision of telecommunications services.
- (4) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament and anything situated in Wales which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if it is—
 - (a) occupied by or, if unoccupied, owned by Energis Communications Limited; and
 - (b) occupied by posts, wires, underground cables and ducts, telephone kiosks, towers, masts, switching equipment, or other equipment, or easements or wayleaves, being property used for the monitoring, processing or transmission of communications signals for the provision of telecommunications services.

- (5) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament and anything situated in Wales which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if it is—
 - (a) occupied by or, if unoccupied, owned by AT& T (UK) Limited; and
 - (b) occupied by posts, wires, underground cables and ducts, telephone kiosks, towers, masts, switching equipment, or other equipment, or easements or wayleaves, being property used for the monitoring, processing or transmission of communications signals for the provision of telecommunications services.
- (6) Each hereditament described in paragraphs (1) to (5) shall be treated as occupied by the company named in respect of it.

Canal hereditaments

- 5.—(1) In this regulation,
 - (a) "excepted hereditament" means any hereditament—
 - (i) consisting of or including a dock or harbour undertaking carried on under authority conferred by or under any enactment;
 - (ii) consisting of premises so let out as to be capable of separate assessment;
 - (iii) consisting of office premises or consisting of a car park used wholly or mainly in connection with office premises; and
 - (b) "inland waterway" means any such waterway, whether natural or artificial.
- (2) Anything situated in England which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament and anything situated in Wales which would (apart from these Regulations) be more than one hereditament shall be treated as one hereditament if—
 - (a) it is occupied by or, if unoccupied, owned by the British Waterways Board;
 - (b) it comprises—
 - (i) waterways (including cuts and culverts, locks, gates, sluices, pumps, flood let-off valves, feeders, conduits, weirs, side ponds, ditches and drains);
 - (ii) aqueducts, basins, bridges, embankments, reservoirs and tunnels;
 - (iii) lighthouses, beacons, buoys, breakwaters, boatlifts and other structures designed to aid navigation;
 - (iv) docks, wharves, piers, jetties, pontoons, moorings, slipways, land and buildings used for the building, maintenance or floating storage of craft, or for the provision, maintenance or servicing of inland waterways and plant or machinery used in connection therewith;
 - (v) clay pits, dredging or other waste disposal tips; or
 - (vi) other land, buildings or structures or parts of buildings or structures used for the provision or servicing of facilities for traffic by, public access to, or enjoyment of, inland waterways, or for ancillary purposes; and
 - (c) it is not comprised in an excepted hereditament.
- (3) The hereditaments described in paragraph (2) above shall be treated as occupied by the British Waterways Board.

Revocation and savings

- **6.**—(1) Subject to paragraph (2), the Non-Domestic Rating (Railways) and Central Rating Lists (Amendment) Regulations 1994(**5**) are hereby revoked with effect from 1st April 1995.
- (2) Without prejudice to section 16(1) of the Interpretation Act 1978(6), the Regulations mentioned in paragraph (1) shall continue to have effect on and after 1st April 1995 for the purposes of and for purposes connected with—
 - (a) any alteration of a list in force immediately before 1st April 1995; or
 - (b) any provision made by regulations made under section 58(7) of the 1988 Act (special provision for 1995 onwards) as to the chargeable amount as regards a hereditament for a relevant period as defined in that section.

Signed by authority of the Secretary of State for the Environment

5th December 1994

David Curry
Minister of State,
Department of the Environment

Signed by authority of the Secretary of State for Wales

Gwilym Jones
Parliamentary Under Secretary of State, for
Wales

7th December 1994

⁽**5**) S.I. 1994/834.

^{(6) 1978} c. 30.

⁽⁷⁾ Section 58 is amended by paragraph 68 of Schedule 13 to the Local Government Finance Act 1992 (c. 14) and by section 2 of the Non-Domestic Rating Act 1994 (c. 3).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide in relation to England and Wales that certain property occupied, or, if unoccupied, owned by the British Railways Board, Railtrack PLC, Docklands Light Railway Limited, the Tyne and Wear Passenger Transport Executive, Greater Manchester Metro Limited, South Yorkshire Supertram Limited, British Telecommunications plc, Mercury Communications Limited, BR Telecommunications Limited, Energis Communications Limited, AT& T (UK) Limited or the British Waterways Board which would, apart from these Regulations, be more than one hereditament shall be treated as one hereditament. The Regulations also specify who shall be treated as occupying each hereditament.

Regulation 3(9) provides that the hereditament occupied by Greater Manchester Metro Limited shall be treated as situated in the area of Manchester City Council.

Regulation 6 revokes with effect from 1st April 1995 the Non-Domestic Rating (Railways) and Central Rating Lists (Amendment) Regulations 1994 and provides that those Regulations shall continue to have effect for the purposes specified in regulation 6.