

---

STATUTORY INSTRUMENTS

---

**2000 No. 540**

**The Valuation for Rating (Plant and Machinery) (England) Regulations 2000**

**Citation, commencement and extent**

1. These Regulations, which extend to England only, may be cited as the Valuation for Rating (Plant and Machinery) (England) Regulations 2000 and shall come into force on 1st April 2000.

**Prescribed assumptions as to plant and machinery**

2. For the purpose of determining the rateable value of a hereditament for any day on or after 1st April 2000, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988—

- (a) in relation to a hereditament in or on which there is plant or machinery which belongs to any of the classes set out in the Schedule to these Regulations, the prescribed assumptions are that:
  - (i) any such plant or machinery is part of the hereditament; and
  - (ii) the value of any other plant and machinery has no effect on the rent to be estimated as required by paragraph 2(1); and
- (b) in relation to any other hereditament, the prescribed assumption is that the value of any plant or machinery has no effect on the rent to be so estimated.

**Supply of written particulars**

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 plant and machinery, or whether any particular plant and machinery, has been assumed in pursuance of regulation 2(a) to form part of the hereditament.

**Revocation and savings**

4.—(1) Subject to paragraph (2), the Valuation for Rating (Plant and Machinery) Regulations 1994 (“the 1994 Regulations”)(1) are revoked.

(2) The 1994 Regulations shall continue to have effect for the purpose of determining the rateable value of a hereditament for any day before 1st April 2000.

---

(1) [S.I. 1994/2680](#), which continues in effect the Valuation for Rating (Plant and Machinery) Regulations 1989 ([S.I. 1989/441](#)) in relation to any day before 1st April 1995.

---

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

*Hilary Armstrong*  
Minister of State,  
Department of the Environment, Transport and  
the Regions

2nd March 2000