

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Under paragraph 3(1) of Schedule 6 to the Local Government Finance Act 1988, the Secretary of State may by order provide that a hereditament of a description prescribed in the order is not to be valued for non-domestic rating on the basis set out in paragraphs 2 to 2C of that Schedule (that is to say, by reference to the rent a hypothetical tenant would pay for the hereditament on an annual basis), but on the basis of prescribed rules.

Article 4 of this Order (which extends to England only) prescribes certain hereditaments used for the purpose of burning waste for electricity. Article 5 contains rules for ascertaining the rateable values of such hereditaments for the purposes of local non-domestic rating lists compiled on 1st April 2000.