

2001 No. 846

RATING AND VALUATION, ENGLAND

**The Valuation for Rating (Plant and Machinery) (England)
(Amendment) Regulations 2001**

Made - - - - - *8th March 2001*

Laid before Parliament *9th March 2001*

Coming into force - - *1st April 2001*

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred upon him by section 143(2) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations, which extend to England only, may be cited as the Valuation for Rating (Plant and Machinery) (England) (Amendment) Regulations 2001 and shall come into force on 1st April 2001.

Amendment to the 2000 Regulations

2.—(1) The Valuation for Rating (Plant and Machinery) (England) Regulations 2000(b) shall be amended as follows.

(2) In the Schedule, in Class 1, for paragraph (d) substitute—

“(d) “excepted plant and machinery” means plant and machinery on a hereditament used or intended to be used for the generation, storage, transformation or transmission of power where either—

(i) the power is mainly or exclusively for distribution for sale to consumers; or

(ii) (aa) the plant and machinery is that of a combined heat and power station which is fully exempt or partly exempt within the meaning of paragraph 148(2) or, as the case may be, 148(3) of Schedule 6 to the Finance Act 2000(c), and

(bb) the plant and machinery is within head (b), (c), (d) or (k) of Table 1 below, and

(cc) the power is at least in part electrical power.”.

Beverley Hughes
Parliamentary Under-Secretary of State,
Department of the Environment,
Transport and the Regions

8th March 2001

(a) 1988 c. 41; paragraph 2(8) of Schedule 6 was amended by paragraph 38(8) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). *See* section 146(6) of the 1988 Act for the definition of “prescribed”. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); *see* the reference to the Local Government Finance Act 1988 in Schedule 1.

(b) S.I. 2000/540.

(c) 2000 c. 17.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Valuation for Rating (Plant and Machinery) (England) Regulations 2000 by conferring exemption from rating on an additional class of plant and machinery, namely specified plant and machinery comprised in a combined heat and power station which is fully or partly exempt from climate change levy and which produces (at least in part) electrical power.

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