
STATUTORY INSTRUMENTS

2005 No. 551

The Central Rating List (England) Regulations 2005

Citation, application, commencement and interpretation

1.—(1) These Regulations, which apply to England only, may be cited as the Central Rating List (England) Regulations 2005 and shall come into force—

- (a) for all purposes other than those of regulation 18, on 31st March 2005, and
- (b) for the purposes of regulation 18, on 1st April 2005.

(2) In these Regulations, except in regulation 17—

“the Act” means the Local Government Finance Act 1988;

“designated person” in relation to the central list compiled on or after 1st April 2005 means a person designated by regulation 3(1);

“office premises” means any hereditament constructed or adapted as offices or for office 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, calculating (whether by manual, mechanical or electronic means), drawing, and the editorial preparation of matter for publication;

“operational land”, in relation to a designated person, 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 the carrying on of statutory undertakings (within the meaning of the Town and Country Planning Act 1990(1)).

(3) Any reference in these Regulations to—

- (a) the central list is to the central non-domestic rating list for England;
- (b) a hereditament is to a relevant non-domestic hereditament;
- (c) a designated person by name is, unless the context otherwise requires, a reference to the company or body registered by or bearing that name on 1st October 2004;
- (d) 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.

Effect

2. Except for regulations 17 and 18, these Regulations shall have effect in relation to a central list compiled on or after 1st April 2005.

Designation of persons and description of hereditaments

3.—(1) For the purposes of section 53(1) of the Act—

(1) 1990 c. 8see section 262. Relevant amendments are made by section 76 of the Utilities Act 2000 (c. 27).

- (a) there are designated the persons named in the Schedule; and
- (b) there is prescribed in relation to each such person the description of hereditament set out opposite the name of that person in the Schedule.

(2) Regulation 6 of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989⁽²⁾ (cross-boundary hereditaments) shall not apply to any hereditament falling within any description in the Schedule.

Content of central rating list—names and hereditaments

4. The central list shall show, for each day in each year for which it is in force—
- (a) the name of each person designated by regulation 3; and
 - (b) against each name, each hereditament situated in England which on the day concerned is occupied (or, if unoccupied, owned) by that person, and which falls within the description prescribed in relation to that person by that regulation.

Content of central rating list—other information

- 5.—(1) The central list shall also show, against the name of each designated person—
- (a) where the person is a company registered in England and Wales, its registered office, and in any other case the person's principal place of business within the United Kingdom;
 - (b) where the person is a registered company, its registered number; and
 - (c) the first day, if later than 1st April 2005, for which the rateable value shown in the list against the name of the designated person has effect.

(2) The central list shall also show, where it has been altered in pursuance of a direction by a tribunal, the name of the tribunal which gave the direction.

Railway hereditaments

- 6.—(1) Where Network Rail Infrastructure Limited—
- (a) occupies or, if it is unoccupied, owns any hereditament; or
 - (b) lets or licenses a hereditament to—
 - (i) a licence holder or a licence exempt operator, other than a licence holder or licence exempt operator who is also a designated person under Parts 1 or 2 of the Schedule to these Regulations or under Part 2 of the Schedule to the Non-Domestic Rating (Communications and Light Railways) (England) Regulations 2005⁽³⁾, and the lessee, licensee or British Transport Police Authority occupies, or, if unoccupied, owns the hereditament; or
 - (ii) the British Transport Police Authority, and it occupies, or, if unoccupied, owns the hereditament,

and if, apart from these Regulations, those hereditaments would be more than one hereditament, and each separate hereditament satisfies the conditions in paragraph (3), those separate hereditaments shall be treated as one hereditament.

- (2) Where London Underground Limited—
- (a) occupies or, if it is unoccupied, owns any hereditament; or

(2) S.I.1989/1060 as amended by 1993/616

(3) S.I. 2005/549

- (b) lets or licenses a hereditament to any person (other than a licence holder or licence exempt operator who is also a designated person under Parts 1 or 2 of the Schedule to these Regulations),

and if, apart from these Regulations, those hereditaments would be more than one hereditament, and provided each separate hereditament satisfies the conditions in paragraph (3), those separate hereditaments shall be treated as one hereditament.

- (3) The conditions mentioned in paragraphs (1) and (2) are that the hereditament is—

- (a) used wholly or mainly for—
 - (i) in the case of Network Rail Infrastructure Limited, railway purposes;
 - (ii) in the case of London Underground Limited, LUL purposes; and
- (b) not an excepted hereditament.

- (4) In this regulation—

“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, where those premises are not situated on the operational land of—
 - (i) any person designated by regulation 3 and named in Part 1 of the Schedule;
 - (ii) a licence exempt operator or licence holder;
- (c) premises or rights so let out as to be capable of separate assessment, other than those falling within paragraph (1)(b) or (2)(b); or
- (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—
 - (i) the carriage of goods or passengers by road transport or sea transport; or
 - (ii) harbours,or for purposes incidental to such purposes;

“licence exempt operator” and “licence holder” have the meanings given by section 10(6) and 83(1) respectively of the Railways Act 1993⁽⁴⁾;

“LUL purposes” means the purposes of the parts of LUL’s undertaking which are concerned with the carriage of goods or passengers by rail, or for purposes ancillary to those purposes (including the purpose of the exhibiting of advertisements); and

“railway purposes” means the purposes of providing railway services, within the meaning given by section 82(1) of the Railways Act 1993⁽⁵⁾, or for purposes ancillary to those purposes (including the purposes of providing policing services or the exhibiting of advertisements).

- (5) The hereditaments described in paragraphs (1) and (2) shall be treated as occupied by the relevant designated person.

Light railway hereditaments

7.—(1) Where a company which is a designated person by virtue of regulation 3(1) and Part 2 of the Schedule occupies or, if it is unoccupied, owns any hereditament; and if, apart from these Regulations, those hereditaments would be more than one hereditament, and each separate

(4) 1993 c. 43.

(5) 1993 c. 43.

hereditament satisfies the conditions in paragraph (2), those separate hereditaments shall be treated as one hereditament.

- (2) The conditions mentioned in paragraph (1) are that the hereditament is—
- (a) 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 purposes ancillary to those purposes (including the purposes of the exhibiting of advertisements); and
 - (b) not an excepted hereditament.
- (3) In paragraph (2)—
- “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 of the designated person, where those premises are not situated on the operational land of the designated person or of any person designated by regulation 3 and named in Parts 1 or 2 of the Schedule;
 - (c) premises or rights so let out as to be capable of separate assessment ;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.
- (4) The hereditament described in paragraph (1) shall be treated as occupied by the relevant designated person.

Communications hereditaments

- 8.—(1) Subject to paragraph (3), where—
- (a) British Telecommunications plc occupies or, if it is unoccupied, owns any hereditament which comprises posts, wires, fibres, cables, 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 or other signals for the provision of electronic communications services;
 - (b) any person occupies, or if it is unoccupied, owns any hereditament which is an unbundled local loop,

and which would, apart from these Regulations, be more than one hereditament, those hereditaments shall be treated as one hereditament.

(2) Where a company which is a designated person by virtue of regulation 3(1) and Part 3 of the Schedule occupies or, if it is unoccupied, owns any hereditament which comprises posts, wires, fibres, cables, 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 or other signals for the provision of electronic communications services, and which would, apart from these Regulations, be more than one hereditament, those hereditaments shall be treated as one hereditament.

(3) A hereditament described in paragraph (1)(b) shall, on 1st April 2006, cease to form part of the hereditament treated as one hereditament under paragraph (1).

(4) The hereditament described in paragraph (1) shall be treated as occupied by British Telecommunications plc.

(5) The hereditament described in paragraph (2) shall be treated as occupied by the relevant designated person.

- (6) In paragraph (1), “unbundled local loop” means—

- (a) cables, fibres, wires and conductors (or any part of them) used or intended to be used for carrying communications or other signals between the network terminating equipment on the premises of end-users and premises (or any part of them) used for the processing of the communications or other signals, and land occupied therewith; and
- (b) poles, posts, towers, masts, mast radiators, pipes, ducts, conduits and any associated supports and foundations (or any part of them) used or intended to be used in connection with any of the items listed in sub-paragraph (a), and land occupied therewith,

which British Telecommunications plc lets or licenses to any person.

National and regional gas transportation hereditaments

9.—(1) Where Transco occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament, and each of those hereditaments satisfies the conditions set out in paragraph (4), those hereditaments shall be treated as one hereditament.

(2) Subject to paragraph (3), where a company which is a designated person by virtue of regulation 3(1) and Part 4 of the Schedule occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament, and each of those hereditaments satisfies the conditions set out in paragraph (4), those hereditaments shall be treated as one hereditament.

(3) Paragraph (2) shall not apply where the hereditament is occupied or if unoccupied, owned by Transco.

(4) The conditions are that each of the hereditaments is—

- (a) used wholly or mainly for the purposes of the designated person acting as a gas transporter; and
- (b) not an excepted hereditament.

(5) In this regulation and Part 4 of the Schedule—

“excepted hereditament” means—

- (a) a hereditament to which regulation 11 applies; and
- (b) a hereditament consisting of or comprising one or more of the following—
 - (i) premises used wholly or mainly as office premises, where those premises are not situated on operational land of the designated person;
 - (ii) premises used wholly or mainly for the manufacture of plant or gas fittings;
 - (iii) premises used wholly or mainly as storage facilities, being underground storage cavities, liquefied natural gas storage facilities and facilities used or available for use in connection with off-shore storage;

“gas transporter” has the meaning given by section 7 of the Gas Act 1986⁽⁶⁾;

“Transco” means Transco plc and each subsidiary of National Grid Transco plc existing on 1st March 2005; and

“subsidiary” has the meaning given by section 736 of the Companies Act 1985⁽⁷⁾.

(6) The hereditament described in paragraph (1) shall be treated as occupied by Transco.

(7) The hereditament described in paragraph (2) shall be treated as occupied by the relevant designated person.

⁽⁶⁾ 1986 c. 44. Relevant amendments made by section 76 of the Utilities Act 2000 (c. 27).

⁽⁷⁾ 1985 c. 6. Substituted, together with section 736A, for section 736 as originally enacted, by section 144(1) of the Companies Act 1989 (c. 40).

Local gas transportation hereditaments

10.—(1) Where a company which is a designated person by virtue of regulation 3(1) and Part 5 of the Schedule occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament, and each of those hereditaments satisfies the conditions set out in paragraph (2), those hereditaments shall be treated as one hereditament.

(2) The conditions are that each of the hereditaments is—

(a) used wholly or mainly for the purposes of the designated person acting as a gas transporter; and

(b) not an excepted hereditament.

(3) In paragraph (2)—

“excepted hereditament” means a hereditament consisting of or comprising premises used wholly or mainly as office premises, where those premises are not situated on operational land of the designated person; and

“gas transporter” has the meaning given by section 7 of the Gas Act 1986⁽⁸⁾;

(4) The hereditament described in paragraph (1) shall be treated as occupied by the relevant designated person.

Gas meter hereditaments

11.—(1) Where Transco or any other person, occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament and each of those hereditaments is a gas meter attached to the end of the gas pipeline of Transco, those hereditaments shall be treated as one hereditament.

(2) Subject to paragraph (3), where—

(a) a company which is a designated person by virtue of regulation 3(1) and Part 6 of the Schedule; or

(b) any other person,

occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament and each of those hereditaments is a gas meter attached to the gas pipeline of the company, those hereditaments shall be treated as one hereditament.

(3) Paragraph (2) shall not apply where the hereditament to which the meter is attached is occupied, or if unoccupied, owned by Transco.

(4) In this regulation and Part 6—

(a) “gas pipeline” means a hereditament described in regulation 9(1) or (2);

(b) “Transco” means Transco plc and each subsidiary of National Grid Transco plc existing on 1st March 2005; and

(c) “subsidiary” has the meaning given by section 736 of the Companies Act 1985⁽⁹⁾.

(5) The hereditament described in paragraph (1) shall be treated as occupied by Transco.

(6) The hereditament described in paragraph (2) shall be treated as occupied by the relevant designated person.

⁽⁸⁾ 1986 c. 44. Relevant amendments made by section 76 of the Utilities Act 2000 (c. 27).

⁽⁹⁾ 1985 c. 6. Substituted, together with section 736A, for section 736 as originally enacted, by section 144(1) of the Companies Act 1989 (c. 40).

Electricity transmission hereditaments

12.—(1) Where National Grid occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament and each of those hereditaments satisfies the conditions set out in paragraph (2), those hereditaments shall be treated as one hereditament.

(2) The conditions are that each of the hereditaments is—

- (a) used wholly or mainly for the purposes of the transformation or transmission of electrical power, or for ancillary purposes; and
- (b) not an excepted hereditament.

(3) In this regulation and in Part 7—

- (a) “excepted hereditament” means a hereditament consisting of or comprising premises used wholly or mainly as office premises of the designated person, where those premises are not situated on operational land of the designated person;
- (b) “National Grid” means the National Grid Company plc and each subsidiary of National Grid Transco plc existing on 1st March 2005; and
- (c) “subsidiary” has the meaning given by section 736 of the Companies Act 1985.

(4) The hereditament described in paragraph (1) shall be treated as occupied by National Grid.

Electricity distribution hereditaments

13.—(1) Where a company which is a designated person by virtue of regulation 3(1) and Part 8 of the Schedule occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament, and each of those hereditaments satisfies the conditions set out in paragraph (2), those hereditaments shall be treated as one hereditament.

(2) The conditions are that each of the hereditaments is—

- (a) used wholly or mainly for the purposes of the designated person acting as an electricity distributor or for ancillary purposes; and
- (b) not an excepted hereditament.

(3) In paragraph (2)—

“electricity distributor” has the meaning given by section 6 of the Electricity Act 1989⁽¹⁰⁾; and
“excepted hereditament” means—

- (a) a hereditament to which regulation 14 applies;
- (b) a hereditament consisting of or comprising premises used wholly or mainly as office premises, where those premises are not situated on operational land of the designated person.

(4) The hereditament described in paragraph (1) shall be treated as occupied by the relevant designated person.

Electricity meter hereditaments

14.—(1) Where—

- (a) a company which is a designated person by virtue of regulation 3(1) and Part 9 of the Schedule; or
- (b) any other person,

⁽¹⁰⁾ 1989 c. 29. Section 6 was substituted for section 6 as originally enacted by section 30 of the Utilities Act 2000 (c. 27). Section 31 further provides that references in any enactment after 1st October 2001 to public electricity suppliers shall have effect as references to electricity suppliers or distributors or both suppliers and distributors.

occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament, and each of those hereditaments is an electricity meter attached to the end of the electricity distribution network of the company, those hereditaments shall be treated as one hereditament.

(2) In paragraph (1), “electricity distribution network” means a hereditament described in regulation 13(1).

(3) The hereditament described in paragraph (1) shall be treated as occupied by the relevant designated person.

Water supply hereditaments

15.—(1) Where a company which is a designated person by virtue of regulation 3(1) and Part 10 of the Schedule occupies or, if it is unoccupied, owns what would, apart from these Regulations, be more than one hereditament, and each of those hereditaments satisfies the conditions set out in paragraph (2), those hereditaments shall be treated as one hereditament.

(2) The conditions are that each of the hereditaments is—

- (a) used wholly or mainly for the purposes of a water undertaker or for ancillary purposes; and
- (b) not an excepted hereditament.

(3) In paragraph (2)—

“excepted hereditament” means a hereditament consisting of or comprising one or both of the following—

- (a) premises used wholly or mainly for the manufacture, storage, sale, display or demonstration of apparatus or accessories for use by consumers of water (any use for the receipt of payments for the use of water or sewerage services being disregarded);
- (b) premises used wholly or mainly as office premises, where those premises are not situated on operational land of the designated person; and

“water undertaker” has the same meaning as in Part 2 of the Water Industry Act 1991⁽¹¹⁾.

(4) The hereditament described in paragraph (1) shall be treated as occupied by the relevant designated person.

Canal hereditaments

16.—(1) Where a company which is a designated person by virtue of regulation 3(1) and Part 11 of the Schedule occupies or, if it is unoccupied, owns any hereditament which—

(a) 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

(11) 1991 c. 56.

(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

(b) is not an excepted hereditament,

then if, apart from these Regulations, those hereditaments would be more than one hereditament, those separate hereditaments shall be treated as one hereditament.

(2) In paragraph (1)—

“excepted hereditament” means any hereditament—

- (a) consisting of or including a dock or harbour undertaking carried on under authority conferred by or under any enactment;
- (b) consisting of premises so let out as to be capable of separate assessment;
- (c) consisting of premises used wholly or mainly as office premises, where those premises are not situated on operational land of the designated person; or
- (d) consisting of a car park used wholly or mainly in connection with office premises, where those premises are not situated on operational land of the designated person; and

“inland waterway” means any such waterway, whether natural or artificial.

(3) The hereditament described in paragraph (1) shall be treated as occupied by the relevant designated person.

Amendment of the 2000 Regulations

17.—(1) The Central Rating Lists (England) Regulations 2000(**12**) are amended, with effect from 1st October 2001, as follows.

(2) In paragraph (3) of regulation 1—

(a) at the beginning of sub-paragraph (a), in place of “Subject to subparagraph (b)”, substitute—

“Subject to sub-paragraphs (b) and (c)”; and

(b) at the end of paragraph (3) add the following—

“(c) in Part 2 of the Schedule—

- (i) references to a designated person by name are references to the company bearing that name on 1st October 2001; and
- (ii) references to National Grid are references to the company bearing the name the National Grid Company plc on 1st October 2001 and each subsidiary of National Grid Transco plc existing between 1st October 2001 and 31st March 2005.”.

(3) For the table in Part 2 of the Schedule, substitute—

“PART 2

Electricity Supply Hereditaments

<i>Designated person</i>	<i>Relevant Hereditaments</i>
National Grid	Hereditaments (other than excepted hereditaments) wholly or mainly used for the purposes of the transformation or transmission of electrical power, or for ancillary purposes.
East Midlands Electricity Distribution plc	Hereditaments (other than excepted hereditaments) wholly or mainly used for the purposes of the functions of a public electricity supplier, or for ancillary purposes.
Eastern Electricity Limited	
GPU Power Networks (UK) plc	
London Power Networks plc	
Manweb plc	
Northern Electric Distribution Limited	
Norweb plc	
Seeboard Power Networks plc	
Southern Electric Power Distribution plc	
SP Distribution Limited	
Western Power Distribution (South Wales) plc	
Western Power Distribution (South West) plc	
Yorkshire Electricity Distribution plc	

In this Part—

“excepted hereditament” means a hereditament consisting of or comprising one or both of the following—

- (a) premises used wholly or mainly as a shop or other place for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for the use of electricity being disregarded);
- (b) premises used wholly or mainly as office premises of a designated person, where those premises are not situated on operational land of that person;

“public electricity supplier” has the same meaning as in section 6(9) of the Electricity Act 1989; and

“subsidiary” has the meaning given by section 736 of the Companies Act 1985”.

Revocations and savings

18.—(1) Subject to paragraph (2), there are hereby revoked—

- (a) the Non-Domestic Rating (Electricity Generators) Regulations 1991**(13)**;
 - (b) the Non-Domestic Rating (Railways, Telecommunications and Canals) Regulations 1994**(14)**;
 - (c) the Central Rating Lists (England) Regulations 2000**(15)**; and
 - (d) the Central Rating Lists (England)(Amendment) Regulations 2001**(16)**.
- (2) The provisions mentioned in paragraph (1) shall continue to have effect for the purposes of or for purposes connected with—
- (a) any alteration of a list in force immediately before 1st April 2005; or
 - (b) any provision made by regulations under section 58 of the Act (special provision for 1995 onwards) as to the chargeable amount as regards a hereditament for a relevant period, as defined in that section, ending before 1st April 2005.

Signed by authority of the First Secretary of State

8th March 2005

Phil Hope
Parliamentary Under Secretary of State, Office
of the Deputy Prime Minister

(13) S.I. [1991/475](#).

(14) S.I. [1994/3123](#). Amended by S.I. [2000/525](#).

(15) S.I. [2000/525](#). Amended by S.I. [2001/737](#).

(16) S.I. [2001/737](#).