
STATUTORY INSTRUMENTS

2013 No. 108

The Non-Domestic Rating (Renewable Energy Projects) Regulations 2013

PART 2

Designation of classes of hereditaments

Designated classes of hereditaments

4. The classes of hereditaments described in this Part are designated for the purposes of calculating an amount to be disregarded in accordance with Part 3.

Renewable power stations

5.—(1) In these Regulations, a hereditament is a renewable power station if—

- (a) the hereditament comprises land, plant or buildings used or available for use for the purpose of generating electricity (other than by means of the burning of waste, unless the waste is biomass), where such use is the sole or primary function of the hereditament; and
- (b) the generating plant in or on the hereditament uses as its primary source of energy—
 - (i) wind;
 - (ii) water (including wave or tidal);
 - (iii) solar;
 - (iv) the burning of biomass;
 - (v) the burning of gas from biomass; or
 - (vi) the burning of gas from a landfill site.

(2) In determining whether the primary function of a hereditament is for the purpose of generating electricity, no account shall be taken of so much of any heat produced in or on the hereditament as is produced other than for the purpose of the generation of electricity.

Class A: new renewable power stations

6.—(1) Class A consists of any hereditament in relation to which the conditions in paragraph (2) are fulfilled.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the hereditament is a renewable power station;
- (b) the hereditament is first entered onto a local non-domestic rating list for the area of a billing authority in England on or after 1st April 2013; and
- (c) neither Schedule 1 or 2 applies.

Class B: existing renewable power stations

7.—(1) Class B consists of any hereditament in relation to which the conditions in paragraph (2) are fulfilled.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the hereditament is a renewable power station;
- (b) the hereditament was first entered onto a local non-domestic rating list for the area of a billing authority in England before 1st April 2013; and
- (c) the rateable value for the hereditament for a day is greater than the rateable value of that hereditament for 31st March 2013.

Class C: renewable power stations created from class B hereditaments

8.—(1) Class C consists of any hereditament in relation to which the conditions in paragraph (2) are fulfilled.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the hereditament is a renewable power station;
- (b) the hereditament is first entered onto a local non-domestic rating list for the area of a billing authority in England on or after 1st April 2013;
- (c) the rateable value for the hereditament for a day is greater than the notional 31st March 2013 rateable value of that hereditament; and
- (d) the hereditament is an altered hereditament or a new hereditament to which Schedule 1 or 2 applies.

Class D: energy from waste plants

9.—(1) Class D consists of any hereditament in relation to which the condition in paragraph (2) are fulfilled.

(2) The condition mentioned in paragraph (1) is that the hereditament comprises land, plant or buildings of which the sole or primary function is either—

- (a) generating electricity where the primary source of power for that purpose is the burning of waste; or
- (b) burning waste, where the hereditament is also used for generating electricity and the primary source of power for that purpose is the burning of waste.

Class E: other hereditaments used for the purpose of generating electricity

10.—(1) Class E consists of any hereditament not falling within class A to D in relation to which the conditions in paragraph (2) are fulfilled.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the hereditament includes separately identifiable rateable plant and machinery used or available for use for the purpose of generating electricity;
- (b) the generating plant in relation to that rateable plant and machinery uses as its primary source of energy—
 - (i) wind;
 - (ii) water (including wave or tidal);
 - (iii) solar;

- (iv) the burning of biomass;
 - (v) the burning of gas from biomass; or
 - (vi) the burning of gas from a landfill site; and
- (c) the generating plant in relation to that rateable plant and machinery started to use one of the sources of energy listed in sub-paragraph (b) for the purpose of generating electricity on or after 1st April 2013.

Class F: cables and sub-stations associated with offshore generating plants

11.—(1) Class F consists of any hereditament in relation to which the conditions in paragraph (2) are fulfilled.

(2) The conditions mentioned in paragraph (1) are that—

- (a) the hereditament is first entered onto a local non-domestic rating list for the area of a billing authority in England on or after 1st April 2013;
- (b) that hereditament is used wholly or mainly for the purposes of the transformation or transmission of electrical power;
- (c) the generating plant for the hereditament is situated in offshore waters; and
- (d) that generating plant for the hereditament uses as its primary source of energy—
 - (i) wind; or
 - (ii) water (including wave or tidal).

(3) In this regulation, “offshore waters” means—

- (a) waters in or adjacent to the United Kingdom which are between the mean low water mark and the seaward limits of the territorial sea; and
- (b) waters within an area designated under section 1(7) of the Continental Shelf Act 1964⁽¹⁾.

(1) 1964 c.29. Section 1(7) was amended by section 37 of, and paragraph 1 of Schedule 3 to, the Oil and Gas (Enterprise) Act 1982 (c.23); section 103 of the Energy Act 2011 (c.16).