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STATUTORY INSTRUMENTS

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**2017 No. 1132**

**The Non-Domestic Rating (Renewable Energy Projects) (Amendment) Regulations 2017**

**Amendment of regulation 8**

4. In regulation 8 (class C: renewable power stations created from class B hereditaments)—

(a) for paragraph (2)(c) substitute—

“(c) the rateable value for the hereditament—

(i) for a day falling within the period beginning on 1st April 2013 and ending on 31st March 2018, is greater than the notional 31st March 2013 rateable value in respect of that hereditament determined in accordance with Schedule 1 or 2 (as the case may be);

(ii) for a day on or after 1st April 2018, is greater than the amount calculated in accordance with the formula—

$$Z \times \frac{Y}{Y1}$$

where—

Z is the notional 31st March 2013 rateable value in respect of the hereditament determined in accordance with Schedule 1 or 2 (as the case may be);

Y is the rateable value shown for the hereditament in a local non-domestic rating list for 1st April 2017;

Y1 is the rateable value shown for the hereditament in a local non-domestic rating list for 31st March 2017; and”;

(b) after paragraph (2) insert—

“(3) For a hereditament to which regulation 19 (change in rateable value on 1st April 2017) applies, this regulation has effect subject to the modification made by that provision.”.