
STATUTORY INSTRUMENTS

2018 No. 425

The Non-Domestic Rating (Telecommunications Infrastructure Relief) (England) Regulations 2018

PART 2

Telecommunications infrastructure relief

Condition for relief

3.—(1) The condition prescribed for the purposes of sections 43(4F)(c), 45(4C)(c) and 54ZA(1)(d) of the Act, is that new fibre is part of the hereditament.

(2) In these Regulations “new fibre” means fibre that was not laid, flown, blown, affixed or attached before 1st April 2017.