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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which apply in relation to England only, have effect for the purposes of determining eligibility for heat networks relief from non-domestic rating liability.

Regulation 2, together with paragraph 6 of Schedule 4ZA to the Local Government Finance Act 1988, provides the conditions to be satisfied to obtain heat networks relief.

Regulation 3 prescribes the meaning of “heat network” for the purpose of eligibility for heat networks relief.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.