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WELSH STATUTORY INSTRUMENTS

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**2000 No. 1097**

**The Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000**

**Prescribed assumptions as to plant and machinery**

**2.** For the purpose of determining the rateable value of a hereditament for any day on or after 1st April 2000, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988 —

- (a) in relation to a hereditament in or on which there is plant or machinery which belongs to any of the classes set out in the Schedule to these Regulations, the prescribed assumptions are that:
  - (i) any such plant or machinery is part of the hereditament; and
  - (ii) the value of any other plant and machinery has no effect on the rent to be estimated as required by paragraph 2(1); and
- (b) in relation to any other hereditament, the prescribed assumption is that the value of any plant or machinery has no effect on the rent to be so estimated.