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WELSH STATUTORY INSTRUMENTS

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**2015 No. 539 (W. 46)**

**RATING AND VALUATION, WALES**

**The Non-Domestic Rating  
(Waterways) (Wales) Regulations 2015**

<i>Made</i>	- - - -	<i>4 March 2015</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>6 March 2015</i>
<i>Coming into force</i>	- -	<i>1 April 2015</i>

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 64(3), 65(4), and 143(1) and (2) of the Local Government Finance Act 1988(1) and now vested in them(2).

**Title, commencement and application**

1.—(1) The title of these Regulations is the Non-Domestic Rating (Waterways) (Wales) Regulations 2015 and they come into force on 1 April 2015.

(2) These Regulations apply in relation to Wales.

**Interpretation**

2. In these Regulations a reference to Canal & River Trust is a reference to the company registered by that name at the time of the coming into force of these Regulations(3).

**Waterways hereditaments**

3.—(1) In the cases prescribed in paragraph (2) the hereditaments that apart from these Regulations would be more than one hereditament, are treated as one hereditament.

(2) The cases to which paragraph (1) refers are hereditaments occupied or, if unoccupied, owned, by Canal & River Trust that—

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- (1) 1988 c. 41. Section 143(2) was amended by section 139 of, and paragraph 72 and 79(3) of Schedule 5 to, the Local Government and Housing Act 1989 (c.42).
- (2) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). The functions of the National Assembly for Wales were transferred to the Welsh Ministers under section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32). Section 146(3) of the 1988 Act provides that “prescribed”, in the context of regulations, means prescribed by the regulations.
- (3) Canal & River Trust is a company limited by guarantee formed and registered under the Companies Act 2006 (c. 46).

- (a) comprise—
  - (i) waterways (including cuts and culverts, locks, gates, sluices, pumps, flood let-off valves, feeders, conduits, weirs, side ponds, ditches and drains);
  - (ii) aqueducts, basins, bridges, embankments, reservoirs and tunnels;
  - (iii) lighthouses, beacons, buoys, breakwaters, boatlifts and other structures designed to aid navigation;
  - (iv) docks, wharves, piers, jetties, pontoons, moorings, slipways, land and buildings used for the building, maintenance or floating storage of craft, or for the provision, maintenance or servicing of inland waterways and plant or machinery used in connection therewith;
  - (v) clay pits, dredging or other waste disposal tips; or
  - (vi) other land, buildings or structures or parts of buildings or structures used for the provision or servicing of facilities for traffic by, public access to, or enjoyment of, inland waterways, or for ancillary purposes; and
- (b) are not excepted hereditaments.
- (3) In paragraph (2) “excepted hereditament” means any hereditament—
  - (a) consisting of or including a dock or harbour undertaking carried on under authority conferred by or under any enactment;
  - (b) consisting of premises so let out as to be capable of separate assessment;
  - (c) consisting of premises used wholly or mainly as office premises, where those premises are not situated on operational land of Canal & River Trust; or
  - (d) consisting of a car park used wholly or mainly in connection with office premises, where those premises are not situated on operational land of Canal & River Trust.
- (4) The hereditament described in paragraph (1) is treated—
  - (a) as occupied by Canal & River Trust; and
  - (b) as situated in the area of Wrexham County Borough Council.

*Leighton Andrews*  
Minister for Public Services, one of the Welsh  
Ministers

4 March 2015

## EXPLANATORY NOTE

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

These Regulations provide that certain property occupied or, if unoccupied, owned by Canal & River Trust is to be treated as a single hereditament for the purposes of non-domestic rating. It also provides that Canal & River Trust is to be treated as the occupier of the hereditament and that it is to be treated as situated in the area of Wrexham County Borough Council.

Canal & River Trust is a company limited by guarantee formed and registered under the Companies Act 2006 (c. 46). The statutory functions of the British Waterways Board, exercisable in relation to England and Wales, were transferred to Canal & River Trust by the British Waterways Board (Transfer of Functions) Order 2012 (S.I. 2012/1659). Certain property, rights and liabilities of the British Waterways Board were transferred to Canal & River Trust by the British Waterways Board Transfer Scheme 2012 made under the Public Bodies Act 2011.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Finance and Public Services Performance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.