## 1991 No. 475

## **RATING AND VALUATION**

The Non-Domestic Rating (Electricity Generators) Regulations 1991

Made	5th March 1991
Laid before Parliament	11th March 1991
Coming into force	1st April 1991

The Secretary of State for the Environment as respects England and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by section 64(3)(a) of the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

**1.** These Regulations may be cited as the Non-Domestic Rating (Electricity Generators) Regulations 1991 and shall come into force on 1st April 1991.

**2.**—(1) This regulation applies to a non-domestic hereditament (other than a hereditament which falls, by virtue of regulations made under section 53 of the Local Government Finance Act 1988(**2**), to be shown on a central rating list)—

- (a) which is used or available for use for the purposes of generating electricity, where-
  - (i) such use is its primary function; or
  - (ii) its primary function is in connection with a scheme for the production for sale of both electrical power and heat; or
  - (iii) its primary source of energy is the burning of refuse;

and fuel used for the generation of electricity is also won and worked or produced on the hereditament; and

- (b) in relation to which the generating plant—
  - (i) uses wind, tidal or water power as its primary source of energy; or
  - (ii) if its primary source of energy is the burning of refuse, and neither paragraph (i) nor paragraph (ii) of sub-paragraph (a) applies, has a declared net capacity of 25 megawatts or more; or
  - (iii) has a declared net capacity of 500 kilowatts or more; and

<sup>(1) 1988</sup> c. 41.

<sup>(2)</sup> Section 53 is amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 29.

- (c) which would, apart from these Regulations, be treated as a single hereditament.
- (2) So much of a hereditament to which this regulation applies as consists of-
  - (a) land,
  - (b) plant, or
  - (c) buildings

used for the purposes of the winning and working or production of fuel used for the generation of electricity, shall be treated as a separate hereditament.

5th March 1991

*Michael Heseltine* Secretary of State for the Environment

5th March 1991

*David Hunt* Secretary of State for Wales

## **EXPLANATORY NOTE**

## (This note is not part Of the Regulations)

These Regulations provide for the treatment, for the purposes of non-domestic rating, of certain hereditaments used for the generation of electricity. They provide for so much of certain hereditaments as consist of land, plant or buildings used for the winning and working or production of fuel used in the generation of electricity on the hereditament to be treated as hereditaments separate from the remainder.