Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations amend the Valuation for Rating (Plant and Machinery) (England) Regulations 2000 by conferring exemption from rating on an additional class of plant and machinery, namely specified plant and machinery comprised in a combined heat and power station which is fully or partly exempt from climate change levy and which produces (at least in part) electrical power.