
STATUTORY INSTRUMENTS

2018 No. 425

The Non-Domestic Rating (Telecommunications Infrastructure Relief) (England) Regulations 2018

PART 2

Telecommunications infrastructure relief

Calculation of the amount of T for descriptions of hereditament in a central list

6.—(1) The amount of T prescribed for the purposes of section 54ZA(3) of the Act is the amount calculated in accordance with the formula—

$$1 - \frac{CRV}{RV}$$

where—

CRV is the proportion of the rateable value shown against the ratepayer's name in the central list that is certified by the appropriate valuation officer in accordance with paragraph (3); and

RV is the rateable value shown against the ratepayer's name in the central list for the day.

(2) Where, in relation to a description of hereditament, the condition in regulation 3(1) is satisfied the appropriate valuation officer must certify the proportion of the rateable value shown against the ratepayer's name in the central list which appears to that officer to be attributable to—

- (a) new fibre;
- (b) any plant and machinery used or intended to be used in connection with new fibre; and
- (c) the proportion of the hereditament or hereditaments which is exclusively occupied by (a) or (b).