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## EXPLANATORY NOTE

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

With a view to securing the central rating en bloc of certain hereditaments, regulations may be made under section 53(1) of the Local Government Finance Act 1988 which designate a person and prescribe in relation to that person one or more descriptions of non-domestic hereditament.

In relation to the central rating list for Wales which is to be compiled on 1 April 2005, regulation 4 of these Regulations designates the persons named in the Schedule and prescribes the descriptions of hereditament shown in the Schedule against the names of those persons. There are thereby designated: railway hereditaments, communications hereditaments, national and regional gas hereditaments, local gas hereditaments, gas meter hereditaments, electricity transmission hereditaments, electricity distribution hereditaments, electricity meter hereditaments, water supply hereditaments, canal hereditaments and long-distance pipe-line hereditaments.

Regulation 5 requires the names of the designated persons and the hereditaments situated in Wales which are within the prescribed descriptions and are occupied (or, if unoccupied, owned) by those persons to be shown in any central non-domestic rating list for Wales compiled on or after 1 April 2005.

Regulation 6 requires the list to show certain information about the designated persons and the date from which a rateable value shown in the list has effect.

Regulations 7 to 16 provide for hereditaments of the relevant person designated under regulation 4 (except those of long-distance pipe-lines operators) to be treated as single hereditaments.

Regulation 17 revokes, in relation to Wales—

- (a) the Non-Domestic Rating (Electricity Generators) Regulations 1991;
- (b) the Non-Domestic Rating (Railways, Telecommunications and Canals) Regulations 1994;
- (c) the Central Rating Lists (Wales) Regulations 1999;
- (d) the Central Rating Lists (Wales)(Amendment) Regulations 2001; and
- (e) The Central Rating List (Wales) (Amendment) Regulations 2003,

with effect from 1 April 2005 subject to certain savings.