STATUTORY INSTRUMENTS

2000 No. 952

RATING AND VALUATION, ENGLAND

The Energy from Waste Plants (Rateable Values) (England) Order 2000

Made - - - - 30th March 2000

Coming into force - - 31st March 2000

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred on him by section 143(1) and (2) of, and paragraph 3(1), (3) and (4) of Schedule 6 to, the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Order, a draft of which has been laid before, and approved by resolution of, each House of Parliament:

Citation, commencement and extent

1. This Order, which extends to England only, may be cited as the Energy from Waste Plants (Rateable Values) (England) Order 2000 and shall come into force on the day after the day on which it is made.

Interpretation and application

- **2.**—(1) In this Order—
 - "declared net capacity", in relation to generating plant, means the highest generation of electricity at the generator terminals which can be maintained indefinitely without causing damage to the plant, less so much of that generation as is consumed by the plant, expressed in megawatts to the nearest one hundredth part of a megawatt and calculated on the assumption that, in so far as they affect the generating plant—
 - (i) the air temperature is 10 degrees Celsius, and
 - (ii) the air pressure is 1013 millibars;
 - "generating plant", in relation to a hereditament, means plant in or on the hereditament which is used or available for use for the purposes of generating electricity;
 - "list" means a local non-domestic rating list; and
 - "year" means a chargeable financial year.
- (2) This Order applies for the purpose of the determination of rateable values for the purposes of lists compiled on 1st April 2000.

⁽a) 1988 c. 41. Section 143(2) is amended by paragraph 72(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). Paragraph 3(1) of Schedule 6 is amended, and paragraphs 3(3) and 3(4) inserted, by paragraph 38(12) and (14) of Schedule 5 to the 1989 Act; and is also amended by section 2 of the Local Government and Rating Act 1997 (c. 29). See section 146(6) for the definition of 'prescribed'. These powers are devolved, 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); see the reference to the Local Government Finance Act 1988 in Schedule 1.

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- 3. Where (apart from this article) any rateable value determined under this Order would include a fraction of a pound—
 - (a) if the fraction would exceed 50p it shall be made up to one pound;
 - (b) if the fraction would be 50p or less it shall be ignored.

Application and interpretation

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- **4.**—(1) This article applies to the class of hereditaments in relation to which the conditions in paragraph (2) are fulfilled.
 - (2) The conditions mentioned in paragraph (1) are that the hereditament—
 - (a) is on 1st April 2000 entered on a list for the area of a billing authority in England;
 - (b) comprises land, plant or buildings of which the sole or primary function is either—
 - (i) generating electricity where the primary source of power for that purpose is the burning of waste, or
 - (ii) burning waste, where the hereditament is also used for generating electricity and the primary source of power for that purpose is the burning of waste; and
 - (c) includes generating plant of which the declared net capacity is 25 megawatts or more.

Rateable values

5. In the case of a hereditament to which article 4 applies, paragraphs 2 to 2C of Schedule 6 to the Local Government Finance Act 1988(a) shall not apply, and its rateable value shall be an amount equal to £13,500 per megawatt of declared net capacity of the generating plant in or on the hereditament (expressed to the nearest hundredth part of a megawatt).

Signed by authority of the Secretary of State for the Environment, Transport and the Regions

> Beverley Hughes Parliamentary Under-Secretary of State, Department of the Environment, Transport and the Regions

30th March 2000

⁽a) Paragraph 2 is amended and paragraphs 2A and 2B inserted by paragraph 38(3) to (11) of Schedule 5 to the Local Government and Housing Act 1989. Paragraph 2C is inserted by section 2 of the Local Government and Rating Act 1997 (c. 29).

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EXPLANATORY NOTE

(This note is not part of the Order)

Under paragraph 3(1) of Schedule 6 to the Local Government Finance Act 1988, the Secretary of State may by order provide that a hereditament of a description prescribed in the order is not to be valued for non-domestic rating on the basis set out in paragraphs 2 to 2C of that Schedule (that is to say, by reference to the rent a hypothetical tenant would pay for the hereditament on an annual basis), but on the basis of prescribed rules.

Article 4 of this Order (which extends to England only) prescribes certain hereditaments used for the purpose of burning waste for electricity. Article 5 contains rules for ascertaining the rateable values of such hereditaments for the purposes of local non-domestic rating lists compiled on 1st April 2000.

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