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WELSH STATUTORY INSTRUMENTS

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**2024 No. 38**

**The Non-Domestic Rating (Heat Networks Relief) (Wales) Regulations 2024**

**Conditions for relief**

3.—(1) The conditions to be satisfied for the purposes of paragraph 6(1)(b) of Schedule 4ZA to the Act are that, for the period of 12 months beginning with the chargeable day concerned, it appears to the billing authority in whose area the heat network is situated that the thermal energy supplied by the heat network will be generated from a low-carbon source.

(2) The low-carbon source may be located on the hereditament concerned or on a different hereditament.

(3) In this regulation—

“billing authority” (*“awdurdod bilio”*) has the meaning given by section 144(2) of the Act;

“chargeable day” (*“diwrnod y codir swm ynglŷn ag ef”*) has the meaning given by section 43(3) of the Act;

“cogenerated heat” (*“gwres a gydgynhyrchir”*) is thermal energy which is produced in the same process and at the same time as electrical or mechanical energy;

“low-carbon source” (*“ffynhonnell garbon isel”*) is a source which generates thermal energy, of which at least—

- (a) 75% is cogenerated heat,
- (b) 50% is renewable heat,
- (c) 50% is waste heat, or
- (d) 75% is a combination of renewable, waste or cogenerated heat;

“renewable heat” (*“gwres adnewyddadwy”*) is thermal energy generated by excepted renewables plant and machinery, as defined in paragraph (e) in Class 1 of the Schedule to the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000(1);

“waste heat” (*“gwres gwastraff”*) is thermal energy unavoidably generated as a by-product of another process and which would have no use other than for the purposes of a heat network.

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(1) S.I. 2000/1097 (W. 75), amended by S.I. 2023/1229 (W. 217); there are other amending instruments but none is relevant to these Regulations.