STATUTORY INSTRUMENTS

2017 No. 1132

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Renewable Energy Projects) (Amendment) Regulations 2017

Made - - - -	*21st November 2017*
Laid before Parliament	*22nd November 2017*
Coming into force - -	*14th December 2017*

The Secretary of State makes the following Regulations in exercise of the powers conferred by paragraph 40 of Schedule 7B to the Local Government Finance Act 1988(**1**).

Before making these Regulations, the Secretary of State has consulted such persons as the Secretary of State thinks fit in accordance with paragraph 40(8) of Schedule 7B.

These Regulations are made with the consent of the Treasury in accordance with paragraph 40(10) of Schedule 7B.

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Renewable Energy Projects) (Amendment) Regulations 2017 and come into force on 14th December 2017.

Amendment of the Non-Domestic Rating (Renewable Energy Projects) Regulations 2013

2. The Non-Domestic Rating (Renewable Energy Projects) Regulations 2013(**2**) are amended as follows.

Amendment of regulation 7

3. In regulation 7 (class B: existing renewable power stations)—

(a) for paragraph (2)(c) substitute—

"(c) the rateable value for the hereditament—

(**1**) 1988 c.41. Schedule 7B was inserted into the Local Government Finance Act 1988 by section 1 of, and Schedule 1 to, the Local Government Finance Act 2012 (c.17).

(**2**) S.I. 2013/108.

(i) for a day falling within the period beginning on 1st April 2013 and ending on 31st March 2018, is greater than the rateable value of that hereditament for 31st March 2013;

(ii) for a day on or after 1st April 2018, is greater than the amount calculated in accordance with the formula—

$$X \times \frac{Y}{Y1}$$

where—

X is the rateable value shown for the hereditament in a local non-domestic rating list for 31st March 2013;

Y is the rateable value shown for the hereditament in a local non-domestic rating list for 1st April 2017;

Y1 is the rateable value shown for the hereditament in a local non-domestic rating list for 31st March 2017."; and

(b) after paragraph (2) insert—

"(3) For a hereditament to which regulation 19 (change in rateable value on 1st April 2017) applies, this regulation has effect subject to the modification made by that provision.".

Amendment of regulation 8

4. In regulation 8 (class C: renewable power stations created from class B hereditaments)—

(a) for paragraph (2)(c) substitute—

"(c) the rateable value for the hereditament—

(i) for a day falling within the period beginning on 1st April 2013 and ending on 31st March 2018, is greater than the notional 31st March 2013 rateable value in respect of that hereditament determined in accordance with Schedule 1 or 2 (as the case may be);

(ii) for a day on or after 1st April 2018, is greater than the amount calculated in accordance with the formula—

$$Z \times \frac{Y}{Y1}$$

where—

Z is the notional 31st March 2013 rateable value in respect of the hereditament determined in accordance with Schedule 1 or 2 (as the case may be);

Y is the rateable value shown for the hereditament in a local non-domestic rating list for 1st April 2017;

Y1 is the rateable value shown for the hereditament in a local non-domestic rating list for 31st March 2017; and"; and

(b) after paragraph (2) insert—

"(3) For a hereditament to which regulation 19 (change in rateable value on 1st April 2017) applies, this regulation has effect subject to the modification made by that provision.".

Amendment of regulation 15

5.—(1) The existing provisions of regulation 15 (calculation of the amount to be disregarded: class B) become paragraph (1) of that regulation, and in that paragraph—

(a) for the formula substitute—

"$(E-(F-G))\times((H-J)/H)$; and"

(b) for the definition of "J" substitute—

"J is—

(a) for a day falling within the period beginning on 1st April 2013 and ending on 31st March 2017, the rateable value shown for the hereditament in a local non-domestic rating list for 31st March 2013;

(b) for a day on or after 1st April 2017, the amount calculated in accordance with the formula—

$$X\times\frac{Y}{Y1}$$

where—

X is the rateable value shown for the hereditament in a local non-domestic rating list for 31st March 2013;

Y is the rateable value shown for the hereditament in a local non-domestic rating list for 1st April 2017;

Y1 is the rateable value shown for the hereditament in a local non-domestic rating list for 31st March 2017.".

(2) After paragraph (1) insert—

"(2) For a hereditament to which regulation 19 (change in rateable value on 1st April 2017) applies, this regulation has effect subject to the modification made by that provision.".

Amendment of regulation 16

6.—(1) The existing provisions of regulation 16 (calculation of the amount to be disregarded: class C) become paragraph (1) of that regulation, and in that paragraph—

(a) for the formula substitute—

"$(E-(K-L))\times((H-M)/H)$; and"

(b) for the definition of "M" substitute—

"M is—

(a) for a day falling within the period beginning on 1st April 2013 and ending on 31st March 2017, the notional 31st March 2013 rateable value in respect of the hereditament determined in accordance with Schedule 1 or 2 (as the case may be);

(b) for a day on or after 1st April 2017, the amount calculated in accordance with the formula—

$$Z\times\frac{Y}{Y1}$$

where—