

---

WELSH STATUTORY INSTRUMENTS

---

**2001 No. 2357 (W. 195)**

**RATING AND VALUATION, WALES**

**Valuation for Rating (Plant and Machinery)  
(Wales) (Amendment) Regulations 2001**

*Made - - - - 26th June 2001*

*Coming into force the day after it is made*

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred upon it by section 143(2) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(1):—

**Name, commencement and application**

1.—(1) The name of the Regulations is the Valuation for Rating (Plant and Machinery) (Wales) (Amendment) Regulations 2001 and they shall come into force on the day after they are made.

(2) These Regulations apply to Wales only.

**Amendment to the 2000 Regulations**

2.—(1) The Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000(2) shall be amended as follows.

(2) In the Schedule, in Class 1, for paragraph (d) substitute—

“(d) “excepted plant and machinery” means plant and machinery on a hereditament used or intended to be used for the generation, storage, transformation or transmission of power where either—

(i) the power is mainly or exclusively for distribution for sale to consumers; or

(ii) (aa) the plant and machinery is that of a combined heat and power station which is fully exempt or partly exempt within the meaning of paragraph 148(2) or, as the case may be, 148(3) of Schedule 6 to the Finance Act 2000(3), and

---

(1) 1988 c. 41; paragraph 2(8) of Schedule 6 was amended by paragraph 38(8) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). See section 146(6) of the 1988 Act for the definition of “prescribed”. These powers are devolved 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.

(2) S.I. 2000/1097 (W.75).

(3) 2000 c. 17.

---

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

- (bb) the plant and machinery is within head (b), (c), (d) or (k) of Table 1 below,  
and
- (cc) the power is at least in part electrical power.”.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(4).

26th June 2001

*Dafydd Elis-Thomas*  
The Presiding Officer of the National Assembly

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

## **EXPLANATORY NOTE**

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

These Regulations amend the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000 by conferring exemption from rating on an additional class of plant and machinery, namely specified plant and machinery comprised in a combined heat and power station which is fully or partly exempt from climate change levy and which produces (at least in part) electrical power.