

201X No.

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Telecommunications Infrastructure Relief) (England) Regulations 201X

<i>Made</i>	- - - -	***
<i>Laid before Parliament</i>		***
<i>Coming into force</i>	- -	***

The Secretary of State^(a) makes the following Regulations in exercise of the powers conferred by sections 43(4F), 44(10) and (11), 45(4C) to (4E), 54ZA(1), (3) and (4) and 143(3) of the Local Government Finance Act 1988^(b):

Citation, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Telecommunications Infrastructure Relief) (England) Regulations 201X and come into force on ***.

(2) These Regulations apply in relation to England only.

(3) Regulations 2 to 8 have effect in relation to chargeable days on or after 1 April 2017.

Interpretation

2. In these Regulations—

“the Act” means the Local Government Finance Act 1988;

“appropriate valuation officer”—

(a) in relation to a hereditament in respect of which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;

(b) in relation to any other hereditament, means the valuation officer maintaining a local list in which the hereditament is shown;

“central list” means the list compiled and maintained in accordance with section 52 of the Act;

“local list” means a list compiled and maintained in accordance with section 41 of the Act;

“new fibre” has the meaning given in regulation 3(2); and

“plant and machinery” means poles, posts, towers, masts, mast radiators, pipes, ducts and conduits and any associated supports and foundations.

(a) See sections 43(4G), 45(4F) and 54ZA(6) of the Local Government Finance Act 1988 (c.41) for the definitions of “appropriate national authority” insofar as they are relevant to the exercise of powers by the Secretary of State.

(b) 1988 c.41. Sections 43(4F), 44(10) and (11), 45(4C) to (4E) and 54ZA were inserted by sections 1 to 3 of the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 201X (c.*).

Condition for relief

3.—(1) The conditions prescribed for the purposes of sections 43(4F)(b), 45(4C)(b) and 54ZA(1)(c) of the Act, are that—

- (a) the chargeable day is a day before 1st April 2022; and
- (b) new fibre is part of the hereditament.

(2) In these Regulations “new fibre” means fibre that was not laid, flown, affixed or attached before 1st April 2017.

Calculation of the amount of F for occupied hereditaments in a local list

4.—(1) The amount of F prescribed for the purposes of section 44(10) of the Act is the amount calculated in accordance with the formula—

$$1 - \frac{CRV}{RV}$$

where—

CRV is the proportion of the rateable value shown for the hereditament in a local list that is certified by the appropriate valuation officer in accordance with paragraph (3); and

RV is the rateable value shown for the hereditament in a local list for the day.

(2) Paragraph (3) applies where the appropriate valuation officer is of the view that any part of the hereditament is new fibre.

(3) Where this paragraph applies, the appropriate valuation officer must certify a proportion of the rateable value shown for the hereditament in a local list which appears to that officer to be attributable to new fibre and any plant and machinery used in connection with new fibre.

Calculation of the amount of T for unoccupied hereditaments in a local list

5.—(1) The amount of T prescribed for the purposes of section 45(4D) of the Act is the amount calculated in accordance with the formula—

$$1 - \frac{CRV}{RV}$$

where—

CRV is the proportion of the rateable value shown for the hereditament in a local list that is certified by the appropriate valuation officer in accordance with paragraph (3); and

RV is the rateable value shown for the hereditament in the local list for the day.

(2) Paragraph (3) applies where the appropriate valuation officer is of the view that any part of the hereditament is new fibre.

(3) Where this paragraph applies the appropriate valuation officer must certify a proportion of the rateable value shown for the hereditament in a local list which appears to that officer to be attributable to new fibre and any plant and machinery intended to be used in connection with new fibre.

Calculation of the amount of T for hereditaments in a central list

6.—(1) The amount of T prescribed for the purposes of section 54ZA(3) of the Act is the amount calculated in accordance with the formula—

$$1 - \frac{CRV}{RV}$$

where—

CRV is the proportion of the rateable value shown against the ratepayer's name in the central list that is certified by the appropriate valuation officer in accordance with paragraph (3); and

RV is the rateable value shown against the ratepayer's name in the central list for the day.

(2) Paragraph (3) applies where the appropriate valuation officer is of the view that any part of the description of hereditaments is new fibre.

(3) Where this paragraph applies the appropriate valuation officer must certify a proportion of the rateable value shown against the ratepayer's name in the central list which appears to that officer to be attributable to new fibre and any plant and machinery used or intended to be used in connection with new fibre.

Certificates: general

7.—(1) The appropriate valuation officer must certify the proportions of rateable values which fall to be certified under these Regulations as soon as practicable after the circumstances calling for the certification come to the appropriate valuation officer's attention.

(2) A certificate under these Regulations has effect for each day beginning with the date that the circumstances which led to the certification first arose.

(3) A certificate under these Regulations must specify the date on which the certificate takes effect in accordance with paragraph (2) and (4), as the case may be.

(4) Where, whether by reason of a decision of the Valuation Tribunal for England^(a) or otherwise, the appropriate valuation officer forms the opinion that a certificate under these Regulations (other than such a certificate which has been confirmed on appeal) is inaccurate, the appropriate valuation officer must certify the proportion of rateable value which in the appropriate valuation officer's opinion should be substituted for that originally certified.

(5) A certificate under paragraph (4) has effect in place of the previous certificate, and any appeal against the previous certificate under regulation 8 is treated as withdrawn.

(6) The appropriate valuation officer certifying a proportion of rateable value in pursuance of these Regulations must send a copy of the certificate to—

- (a) the billing authority in whose area the hereditament is situated, or, in so far as it relates to a liability under section 54 of the Act, the Secretary of State; and
- (b) the ratepayer.

(7) The copy of the certificate sent to a ratepayer under paragraph (6) may be sent to—

- (a) the ratepayer's last known address; or
- (b) the address of the hereditament.

(8) The copy of a certificate sent to a ratepayer under paragraph (6) must be accompanied by—

- (a) a statement of the effect of regulation 8, and
- (b) for a value certified under paragraph (4), a statement as to the effect of paragraph (5).

(9) A certificate issued under these Regulations—

- (a) must be retained by the appropriate valuation officer who issued it; and
- (b) may be inspected by any person at any reasonable time.

Appeals against certificates

8.—(1) Where an interested person in relation to a hereditament in respect of which a proportion of the rateable value is certified by an appropriate valuation officer under these Regulations is dissatisfied with the proportion so certified, the interested person may appeal against the certificate in accordance with this regulation.

(a) Established by Part 1 of Schedule 11 to the Local Government Finance Act 1988.

(2) An appeal under paragraph (1) is initiated by serving a notice on the appropriate valuation officer stating the appellant's reasons for being dissatisfied.

(3) Unless—

(a) the notice is withdrawn, or

(b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement must be referred by that officer to the Valuation Tribunal for England as an appeal against that certification.

(4) Parts 2, 4 and 5 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009(a) (“the 2009 Regulations”) apply in relation to an appeal referred by the appropriate valuation officer to the Valuation Tribunal for England under this regulation as they apply to appeals as defined in regulation 2(1) of those Regulations.

(5) For the purposes of paragraph (1), “interested person” has the meaning given in the 2009 Regulations.

Signed by authority of the Secretary of State for Communities and Local Government

[Date] Name
Parliamentary Under Secretary of State
Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations, which apply in relation to England only, have effect for the purposes of determining eligibility for, and calculating the amount of telecommunications infrastructure relief from non-domestic rating liability.

Regulation 3, together with sections 43(4F), 45(4C) and 54ZA(1) of the Local Government Finance Act 1988 (“the 1988 Act”), provides that the condition to be satisfied to obtain telecommunications infrastructure relief is that the hereditament must have fibre installed on or under it after 1st April 2017.

Regulation 4 prescribes the amount of F under section 44(10) of the 1988 Act, which determines the amount of relief to be given to a particular hereditament under the formula in section 43(4E) of the 1988 Act.

Regulation 5 prescribes the amount of T under section 45(4D) of the 1988 Act, which determines the amount of relief to be given to a particular hereditament under the formula in sections 45(4D) of the 1988 Act.

Regulation 6 prescribes the amount of T under section 54ZA(3) of the 1988 Act, which determines the amount of relief to be given to a particular hereditament under the formula in section 54ZA(3) of the 1988 Act.

Regulation 7 makes provision requiring the appropriate valuation officer to certify rateable values for the purposes of the application of the rules in these Regulations. Regulation 8 provides for the procedure to be followed in the case of appeals against such certificates.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.

(a) S.I. 2009/2269 as amended by S.I. 2011/434, S.I. 2013/465 and S.I. 2017/156.