

2012 No. 1291

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Waterways) (England) Regulations
2012**

<i>Made</i>	- - - -	<i>15th May 2012</i>
<i>Laid before Parliament</i>		<i>21st May 2012</i>
<i>Coming into force</i>	- -	<i>15th June 2012</i>

The Secretary of State, in exercise of the powers conferred by sections 64(3), 65(4), and 143(1) and (2) of the Local Government Finance Act 1988(a), makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Waterways) (England) Regulations 2012 and come into force on 15th June 2012.

(2) A reference in these Regulations to Canal & River Trust is a reference to the company registered by that name at the time of the coming into force of these Regulations.

Waterway hereditaments

2.—(1) Where Canal & River Trust occupies or, if it is unoccupied, owns any hereditament in England which—

- (a) comprises—
 - (i) waterways (including cuts and culverts, locks, gates, sluices, pumps, flood let-off valves, feeders, conduits, weirs, side ponds, ditches and drains);
 - (ii) aqueducts, basins, bridges, embankments, reservoirs and tunnels;
 - (iii) lighthouses, beacons, buoys, breakwaters, boatlifts and other structures designed to aid navigation;
 - (iv) docks, wharves, piers, jetties, pontoons, moorings, slipways, land and buildings used for the building, maintenance or floating storage of craft, or for the provision, maintenance or servicing of inland waterways and plant or machinery used in connection therewith;
 - (v) clay pits, dredging or other waste disposal tips; or

(a) 1988 c.41. These powers are now vested in the Welsh Ministers in so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see entry in Schedule 1 for the Local Government Finance Act 1988. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c.32), they were transferred to Welsh Ministers.

- (vi) other land, buildings or structures or parts of buildings or structures used for the provision or servicing of facilities for traffic by, public access to, or enjoyment of, inland waterways, or for ancillary purposes; and

- (b) is not an excepted hereditament,

then if, apart from these Regulations, those hereditaments would be more than one hereditament, those separate hereditaments are to be treated as one hereditament.

- (2) In paragraph (1)—

“excepted hereditament” means any hereditament—

- (a) consisting of or including a dock or harbour undertaking carried on under authority conferred by or under any enactment;
- (b) consisting of premises so let out as to be capable of separate assessment;
- (c) consisting of premises used wholly or mainly as office premises, where those premises are not situated on operational land of Canal & River Trust; or
- (d) consisting of a car park used wholly or mainly in connection with office premises, where those premises are not situated on operational land of Canal & River Trust; and

“inland waterway” means any such waterway, whether natural or artificial.

- (3) The hereditament described in paragraph (1) is to be treated—

- (a) as occupied by Canal & River Trust; and
- (b) as situated in the area of Birmingham City Council.

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

15th May 2012

Bob Neil
Parliamentary Under Secretary of State
Department for Communities and Local Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide in relation to England that certain property occupied, or if unoccupied, owned by Canal & River Trust is to be treated as a single hereditament for the purposes of non-domestic rating. It also specifies that Canal & River Trust is to be treated as the occupier of this hereditament and that it is to be treated as situated in the area of Birmingham City Council.

An impact assessment for moving the inland waterways network in England and Wales to a new charity was published in February 2012 by the Department for the Environment, Food and Rural Affairs, and is available at: www.legislation.gov.uk/ukdsi/2012/9780111521045/impacts

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STATUTORY INSTRUMENTS

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