

Statutory Instruments with Clear Reports

29 January 2024

SL(6)446 – [The Non-Domestic Rating \(Heat Networks Relief\) \(Wales\) Regulations 2024](#)

Procedure: Made Negative

The Non-Domestic Rating (Heat Networks Relief) (Wales) Regulations 2024 (“the Regulations”) gives effect to a new relief from non-domestic rating (NDR) liability. The regulations prescribe conditions to be satisfied to be eligible for heat networks relief, and define a heat network as a facility which supplies thermal energy from a central source to other locations, for the purposes of space heating, space cooling or heating domestic hot water.

The Non-Domestic Rating Act 2023 (“the 2023 Act”), which gained Royal Assent on 26 October 2023, made provision for a new full relief from NDR liability for eligible heat networks. The 2023 Act inserted Schedule 4ZA into the Local Government Finance Act 1988, including provisions for the new NDR heat networks relief. The new provisions will have effect in relation to financial years from 1 April 2024.

Parent Act: Local Government Finance Act 1988

Date Made: 15 January 2024

Date Laid: 17 January 2024

Coming into force date: 01 April 2024

