STATUTORY INSTRUMENTS

2026 No. 172

RATING AND VALUATION, ENGLAND

The Central Rating List (England) (Amendment) Regulations 2026

Made - - - -	*23rd February 2026*
Laid before Parliament	*26th February 2026*
Coming into force - -	*31st March 2026*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 53(1) and 143(1) and (2) of the Local Government Finance Act 1988(**a**).

Citation, extent and commencement

1.—(1) These Regulations may be cited as the Central Rating List (England) (Amendment) Regulations 2026.

(2) These Regulations extend to England and Wales.

(3) These Regulations come into force on 31st March 2026.

Amendment of the Central Rating List (England) Regulations 2005

2. In the Central Rating List (England) Regulations 2005(**b**), for Part 12 of the Schedule (long-distance pipe-line hereditaments), substitute—

"PART 12

Long-distance pipe-line hereditaments

Designated person	Relevant Hereditaments
The BOC Group Ltd	The cross-country pipe-line from Sheffield to Rotherham.
The BOC Group Ltd	Trans Tees Network cross-country pipe-line.
BP Oil UK Limited	Cross-country pipe-lines situated within the area of more than one billing authority.

(**a**) 1988 c. 41. Section 53(1) was amended by paragraph 29(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

(**b**) S.I. 2005/551; relevant amending instruments are S.I. 2008/429, S.I. 2010/456, S.I. 2011/2743, S.I. 2012/1292, S.I. 2013/2887 and S.I. 2016/146.

Designated person	Relevant Hereditaments
Phillips 66 Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
Esso UK Limited	The cross-country pipe-line from Alton to Purfleet.
Esso UK Limited	The cross-country pipe-line from Astwood to Bromford.
Esso UK Limited	The cross-country pipe-line from Fawley to Avonmouth.
Esso UK Limited	The cross-country pipe-line from Fawley to London.
Esso UK Limited	The cross-country pipe-line from Fawley to Seisdon.
Sabic UK Petrochemicals Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
Uniper UK Gas Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
Mainline Pipelines Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
United Utilities Water Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
Exolum Pipelines System Ltd	Cross-country pipe-lines situated within the area of more than one billing authority.
Shell Chemicals U.K. Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
United Kingdom Oil Pipelines Limited	The cross-country pipe-line from Buncefield to Perry Oaks.
United Kingdom Oil Pipelines Limited	The cross-country pipe-line from Longford to Walton.
United Kingdom Oil Pipelines Limited	The cross-country pipe-line from Thames to Mersey.
Walton-Gatwick Pipeline Company Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
Cemex UK Cement Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
Ineos Manufacturing (Hull) Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
Inovyn Enterprises Limited	The cross-country pipe-line from the Brine Treatment Plant to Runcorn.
Inovyn Enterprises Limited	The cross-country pipe-line from Lostock to Weston Hill.

Designated person	Relevant Hereditaments
Ineos Chemicals Grangemouth Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
Essar Oil (UK) Limited	The cross-country pipe-line from Stanlow to Partington.
Essar Oil (UK) Limited	The cross-country pipe-line from Stanlow to Tranmere.
Perenco UK Limited	Cross-country pipe-lines situated within the area of more than one billing authority.
PRAX Lindsey Oil Refinery Limited	Cross-country pipe-lines situated within the area of more than one billing authority.

In this Part—

(a) "cross-country pipe-line" has the same meaning as in section 66(1) of the Pipe-Lines Act 1962(**a**);

(b) a reference to a designated person by name is a reference to the company bearing that name on 1st December 2025.".

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

Alison McGovern
Minister of State
23rd February 2026 Ministry of Housing, Communities and Local Government

(**a**) 1962 c. 58. The definition of "cross-country pipe-line" in section 66(1) was amended by S.I. 1992/449.

EXPLANATORY NOTE

(This note is not part of the Regulations)

With a view to securing the central rating en bloc of certain hereditaments, regulations may be made under section 53(1) of the Local Government Finance Act 1988 which designate a person and prescribe in relation to that person one or more descriptions of non-domestic hereditament.

Regulation 3 of the Central Rating Lists (England) Regulations 2005 ("the 2005 Regulations") designates the persons named in the Schedule to the 2005 Regulations and prescribes the descriptions of hereditament shown in the Schedule against the names of those persons.

Regulation 2 of these Regulations amends the 2005 Regulations by substituting Part 12 of the Schedule to the 2005 Regulations.

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

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