
STATUTORY INSTRUMENTS

1990 No. 582

**The Non-Domestic Rating (Alteration
of Lists and Appeals) Regulations 1990**

PART II

ALTERATION OF LOCAL RATING LISTS

Interpretation

3. In this Part—

“alteration” means alteration of a list in relation to a particular hereditament, and “alter” shall be construed accordingly;

“list” means a local non-domestic rating list;

“material change of circumstances” in relation to a hereditament, means—

- (a) a change in any of the matters mentioned in paragraph 2(7) of Schedule 6 to the Act, or
- (b) any part of the hereditament ceasing to be, or becoming, liable to be included in a list;

“relevant valuation and community charge tribunal” in relation to a proposal means the valuation and community charge tribunal established by regulations under Schedule 11 to the Act for the area in which is situated the hereditament to which the proposal relates;

“subsidiary” has the same meaning as in section 736(1) of the Companies Act 1985(1); and

“valuation officer”, in relation to a list, means the valuation officer for the charging authority for which the list is compiled and maintained.

Time from which alteration is to have effect: general

4.—(1) This regulation has effect subject to regulations 6 and 42. (2)

(2) Subject to the following provisions of this regulation, an alteration effected so as to show in (or, as the case may be, to delete from) the list any hereditament which, since the list was compiled

- (a) has come into existence or ceased to exist;
- (b) has ceased to be, or become, exempt from non-domestic rating;
- (c) has ceased to be, or become, required to be shown on the central list; or
- (d) has ceased to be, or come to, form part of a charging authority’s area by virtue of a change in that area,

shall have effect from the day on which the circumstances giving rise to the alteration occurred.

(3) Where a completion notice is served the alteration of a list in consequence of the deemed completion of a new building (whether by the structural alteration of an existing building or otherwise) shall have effect from the day specified in the notice.

(1) 1985 c. 6. Section 736 is substituted by section 144 of the Companies Act 1989 (c. 40)

- (4) But where under Schedule 4A to the Act a different day is
- (a) substituted by a subsequent notice under paragraph 1(3),
 - (b) agreed under paragraph 3, or
 - (c) determined in pursuance of an appeal under paragraph 4,

the alteration shall have effect from the day so substituted, agreed or determined instead of any day previously entered in the list under paragraph (3) above.

(5) An alteration (other than one in respect of which a completion notice is served) made so as to reflect a change in any matter mentioned in paragraph 2(7) of Schedule 6 to the Act shall have effect from the day on which the circumstances giving rise to the alteration arose.

(6) Where for the purposes of paragraph (5) the day on which the relevant circumstances arose is not reasonably ascertainable

- (a) where the alteration is made in pursuance of a proposal (other than one disputing the accuracy of a previous alteration to the list), the alteration shall have effect from the day on which the proposal was served on the valuation officer;
- (b) where the alteration is made in pursuance of a proposal disputing the accuracy of a previous alteration to the list, the alteration shall have effect from the day on which the disputed alteration fell to have effect; and
- (c) in any other case the alteration shall have effect on the day on which it is entered in the list.

(7) Any reference in the foregoing provisions of this regulation to a hereditament coming into existence or ceasing to exist includes a reference to a hereditament which comes into existence or ceases to exist by virtue of—

- (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
- (b) property previously rated in parts becoming liable to be rated as a single hereditament, or
- (c) any part of a hereditament becoming part of a different hereditament.

Advertising rights

5.—(1) For the purposes of regulation 4 an advertising hereditament shall be treated as coming into existence at the earliest time at which either

- (a) any structure or sign is erected, after the right constituting the hereditament has been let out or reserved, to enable the right to be exercised; or
- (b) any advertisement is exhibited in pursuance of the right;

and not before; and such a hereditament shall be treated for the purposes of Part III of the Act as coming into occupation at that earliest time.

(2) After the time at which an advertising hereditament is treated by paragraph (1) as coming into existence, the erection, dismantling or alteration of any structure or sign for enabling the advertising right to be exercised shall be treated for the purposes of paragraph 2(7) of Schedule 6 to the Act, as applied by regulation 4(5), as a matter affecting the physical enjoyment of the hereditament, and for the purposes of regulation 9(4) as a material change of circumstances.

(3) In this regulation—

- “advertising hereditament” means a hereditament consisting of a right to which section 64(2) of the Act applies; and “advertising right” means a right which is such a hereditament; and
- “structure” includes a hoarding, frame, post or wall.

Limit to start of year

6. No alteration such as is described in regulation 4 other than—
- (a) an alteration in pursuance of a proposal disputing the accuracy of a previous alteration,
 - (b) an alteration to enter a completion day determined under Schedule 4A to the Act, or
 - (c) an alteration required by order of a tribunal under Part V of these Regulations,
- shall have effect from a day earlier than the first day in the year in which the alteration is made.

Effective date to be shown in the list

7. Where an alteration is made, the list shall show the day from which the alteration is to have effect in pursuance of this Part.

Notification of alteration

8.—(1) Within six weeks of altering a list a valuation officer shall serve notice on the charging authority stating the effect of the alteration; and the charging authority shall as soon as is reasonably practicable alter the copy of the list deposited by it at its principal office under section 41(6B) of the Act⁽²⁾

(2) Within six weeks of effecting an alteration a valuation officer shall serve notice on the ratepayer stating the effect of

- (a) the alteration, and
- (b) the application of this Part, and of Part V, in relation to the alteration.

(3) Paragraph (2) does not apply in relation to alterations effected solely for the purpose of correcting a clerical error, or for reflecting—

- (a) a decision of the valuation officer that a proposal is well-founded;
- (b) an agreement under regulation 15;
- (c) a change in the area of the charging authority; or
- (d) the decision of a valuation and community charge tribunal or the Lands Tribunal in relation to the hereditament concerned.

(4) The valuation officer shall take such steps as are reasonably practicable to secure that any notice under paragraph (2) is served not later than the corresponding notice under paragraph (1).

Circumstances and periods in which proposals may be made

9.—(1) Where a charging authority or interested person is of the opinion that a hereditament not included in a list ought to be so included, or that a hereditament included in the list ought not to be so included, that authority or person may at any time before a new list is compiled make a proposal for an appropriate alteration.

(2) Where an interested person is aggrieved by the value shown in a list, any statement made in a list, or the omission of any statement from a list, with respect to a hereditament, he may within six months beginning on the day on which the list is compiled serve a proposal for the alteration of the list so far as it relates to that hereditament.

(3) Where an interested person is aggrieved by

- (a) the treatment of property as a single hereditament, where that property is occupied in parts;
- or

(2) Section 41(6B) is inserted by paragraph 19 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42)

- (b) the treatment of property as more than one hereditament, where that property is in the same occupation,

he may at any time make a proposal for an appropriate alteration.

- (4) Where a charging authority or interested person is of the opinion that by reason of
 - (a) a material change of circumstances, or
 - (b) a decision of the relevant valuation and community charge tribunal, the Lands Tribunal or a court on appeal from that Tribunal,

the rateable value shown in the list for any hereditament is wrong, that authority or person may, within the period of six months beginning on the day on which the change took place, or, as the case may be, the decision was given, make a proposal for the alteration of that value.

(5) Where on any day during the period in which a list is in force a person who has not during that period previously been the ratepayer in relation to a hereditament becomes that ratepayer, he may, subject to paragraph (7), in either of the circumstances mentioned in paragraph (6) make a proposal for the alteration of the list in respect of that hereditament.

- (6) The circumstances are—
 - (a) he is of the opinion that the rateable value shown for the hereditament in the list is wrong;
 - (b) he is aggrieved by any other statement made in the list or the omission of any statement from the list with respect to the hereditament.

- (7) No proposal may be made under paragraph (5) where—
 - (a) six months has expired since the day on which the person making the proposal first became the ratepayer;
 - (b) a proposal to alter the same list in relation to the same hereditament and arising from the same facts has been considered and determined by a valuation and community charge tribunal or the Lands Tribunal;
 - (c) the new ratepayer is a company which is a subsidiary of the immediately preceding ratepayer;
 - (d) the immediately preceding ratepayer is a company which is a subsidiary of the new ratepayer;
 - (e) both the new and the immediately preceding ratepayers are companies which are subsidiaries of the same company; or
 - (f) the change of ratepayer has occurred solely by reason of the formation of a new partnership in relation to which any of the partners was a partner in the previous partnership.

(8) The ratepayer or an interested person in relation to a hereditament whose rateable value is determined in accordance with an order under paragraph 3(1) of Schedule 6 to the Act may at any time make a proposal for an alteration in respect of such a hereditament.

(9) Where the valuation officer has altered the entry in respect of a hereditament any interested person may within six months of the service of the notice of alteration under regulation 8(2) make a proposal for the restoration of the list to its state before the alteration was made, or for a further alteration of the entry so altered.

- (10) Paragraph (9) does not apply to the extent that the alteration in question consists of—
 - (a) a reference number, or
 - (b) the insertion in the list of a completion day which—
 - (i) has been agreed as provided in paragraph 3(1) of Schedule 4A to the Act;
 - (ii) has been determined or confirmed by a valuation and community charge tribunal on appeal against a completion notice; or

(iii) is the completion day by virtue of paragraph 5 of Schedule 4A to the Act.

Manner of making proposals and information to be included

10.—(1) A proposal shall—

- (a) be made in writing;
- (b) state the name and address of the person making it, and the capacity in which he does so;
- (c) identify the property to which it relates;
- (d) identify the manner in which it is proposed the list be altered; and
- (e) include
 - (i) a statement of the reasons for believing the list to be incorrect;
 - (ii) if it is believed there has been a material change of circumstances, a statement of the nature of the change, and of the date on which the person making the proposal believes the change occurred;
 - (iii) if the proposal disputes the accuracy of an alteration made by the valuation officer, the day on which the valuation officer issued the relevant notice under regulation 8;
 - (iv) if the proposal disputes the day from which such an alteration should have effect, the day proposed in its place.

(2) Every proposal shall be served on the valuation officer.

Proposals treated as invalid

11.—(1) Where the valuation officer is of the opinion that a proposal has not been validly made, he may within six weeks of its service on him serve notice on the person making the proposal that he is of that opinion, and stating

- (a) his reasons for that opinion, and
- (b) the effect of paragraph (2).

(2) Within four weeks of the service on him of a notice under paragraph (1), the person making a proposal may if he disagrees with the valuation officer about the validity of the proposal appeal to a valuation and community charge tribunal.

(3) An appeal under this regulation shall be initiated by serving notice of disagreement on the valuation officer.

(4) Unless the valuation officer withdraws his notice under paragraph (1) within four weeks of its issue, on the expiry of that period he shall transmit to the clerk of the relevant valuation and community charge tribunal notification of the contents of the proposal, together with the reasons for his opinion that it has not been validly made.

(5) Until in pursuance of an appeal under this regulation it is finally decided that the proposal was validly made, regulations 12 to 16 shall not apply in relation to such a proposal; and where it is so decided, those regulations shall have effect as if the proposal had been served on the valuation officer on the date of that final decision.

(6) An appeal is finally decided for the purposes of paragraph (5) on the day on which

- (a) the valuation and community charge tribunal has determined the appeal, and the period within which an appeal may be made to the Lands Tribunal under regulation 45 has expired without such an appeal being made, or
- (b) the Lands Tribunal has determined the appeal.

(7) Anything done under this regulation shall not be construed as preventing any party to an appeal under regulation 16 from contending for the purposes of that appeal that the proposal to which the appeal relates was not validly made.

Procedure subsequent to the making of proposals

12.—(1) Within six weeks beginning on the day on which a proposal is served on him, the valuation officer shall serve a copy of the proposal on each of the following (not being the maker of the proposal)

- (a) any ratepayer in relation to any hereditament to which the proposal relates; and
- (b) the charging authority, where that authority
 - (i) is a special authority, or
 - (ii) has served notice on the valuation officer that it wishes to receive a copy of a class or classes of proposal, and the proposal falls within any such class.

(2) Each copy of a proposal served under paragraph (1)(a) shall be accompanied by a statement of the effect of this regulation and of regulations 13 to 16.

Alterations agreed by valuation officer

13. — Where the valuation officer is of the opinion that the proposal is wellfounded, he shall—

- (a) serve notice on the person making the proposal that he proposes to alter the list accordingly; and
- (b) within six weeks of the date of the notice so alter the list.

Withdrawal of proposals

14.—(1) The person who made a proposal may, subject to paragraph (2), withdraw it by notice in writing served on the valuation officer.

(2) A proposal may not be withdrawn where the person who made it did so in his capacity as occupier of the hereditament but is no longer in occupation of it, unless the occupier at the date of the withdrawal has agreed in writing.

(3) Where—

- (a) within three months beginning on the day on which a proposal is served on the valuation officer an interested person serves notice on the valuation officer that he wishes to be a party to proceedings in respect of that proposal, and
- (b) after service of such a notice the proposal is withdrawn in accordance with this regulation. the valuation officer shall serve notice of that withdrawal on that interested person.

(4) Where within six weeks beginning of the day on which a notice under paragraph (3) is served on him an interested person serves notice on the valuation officer that he wishes to take part in the proceedings in relation to a proposal—

- (a) the notice shall, if that person would at the date of the proposal himself have been competent to make that proposal, be treated for the purposes of the following provisions of these Regulations as if it had been a proposal in the same terms made on the day on which the notice was served; and
- (b) any resulting alteration shall have effect from the day which would have been applicable had there been no withdrawal under this regulation.

Agreed alterations following proposals

15.—(1) Where following the making of a proposal all the persons mentioned in paragraph (2) agree on an alteration of the list in accordance with this Part in terms other than those contained in the proposal, and that agreement is signified in writing—

- (a) subject to paragraph (4), the valuation officer shall not later than the expiry of six weeks beginning on the day on which the agreement was made alter the list to give effect to the agreement; and
- (b) the proposal shall be treated as having been withdrawn.

(2) The persons referred to in paragraph (1) are—

- (a) the valuation officer;
- (b) the person who made the proposal;
- (c) subject to paragraph (3), the occupier (at the date of the proposal) of any hereditament to which it relates;
- (d) the occupier (at the date of the agreement) of any hereditament to which it relates;
- (e) any other person who—
 - (i) is an interested person who would have been competent to make the proposal, and
 - (ii) has within three months beginning on the day on which the proposal was served on the valuation officer served notice on him to the effect that he wishes to be party to proceedings in respect of the proposal; and
- (f) the charging authority, where that authority would at the date of the proposal have been competent to make the proposal in question.

(3) Where—

- (a) any occupier of the hereditament at the date of the proposal is, at the date on which all the other persons mentioned in paragraph (2) have agreed as mentioned in paragraph (1), no longer in occupation of any part of it, and
- (b) the valuation officer has taken all reasonable steps to ascertain the whereabouts of any such occupier, but they have not been ascertained,

the agreement of that person under the foregoing provisions of this regulation shall not be required.

(4) Where the period of six weeks mentioned in paragraph (1)(a) would expire before the period of three months mentioned in paragraph (2)(e) the alteration required by paragraph (1)(a) shall, where no notice is served as mentioned in paragraph (2)(e), be made as soon as practicable after the expiry of that period of three months.

Disagreement as to proposed alteration

16.—(1) Where the valuation officer is not of the opinion that a proposal is well-founded, and—

- (a) the proposal is not withdrawn, and
- (b) there is no agreement as provided in regulation 15,

the disagreement shall, no later than the expiry of six months beginning on the day on which the proposal was served on him, be referred by the valuation officer, as an appeal by the person making the proposal against his refusal to alter the list, to the relevant valuation and community charge tribunal.

(2) A referral under paragraph (1) may take place by means of the transmission to the clerk of the tribunal of a statement of the following matters:—

- (a) the entry in the list (if any) which is proposed to be altered;

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- (b) the date of service of the proposal;
 - (c) the names and addresses (where known to the valuation officer) of all persons whose agreement is required by regulation 15;
 - (d) the grounds on which the proposal was made.
- (3) Where an appeal is referred as mentioned in this regulation, and on or after the date on which the proposal was served on him the valuation officer alters the list in respect of the hereditament to which the proposal relates, the appellant shall be deemed also to have appealed against that alteration.