
STATUTORY INSTRUMENTS

1993 No. 291

**The Non-Domestic Rating (Alteration
of Lists and Appeals) Regulations 1993**

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 change in any of the matters mentioned in paragraph 2(7) of Schedule 6 to the Act;

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

Circumstances and periods in which proposals may be made

4.—(1) Where a relevant authority or interested person is of the opinion that a list is inaccurate because—

- (a) a hereditament not shown in the list ought to be shown, or
- (b) a hereditament shown in the list ought not to be shown, or
- (c) the list should show that some part of a hereditament which is shown in the list is domestic property or is exempt from non-domestic rating but does not do so, or
- (d) the list should not show that some part of a hereditament which is shown in the list is domestic property or is exempt from non-domestic rating but does so,

that authority or person may at any time before the first anniversary of the date of the compilation of the next list (“the anniversary of the next list”), make a proposal for an appropriate alteration.

(2) Subject to paragraph (1), 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 the period of six months beginning on the day on which the list is compiled make a proposal for the alteration of the list so far as it relates to that hereditament.

(3) Where an interested person is aggrieved by the treatment in a list of property—

- (a) as a single hereditament, where that property is occupied in parts; or
- (b) as more than one hereditament, where that property is in the same occupation,

he may at any time before the anniversary of the next list make a proposal for an appropriate alteration.

- (4) Where a relevant authority or interested person is of the opinion that by reason of—
- (a) a material change of circumstances in respect of which neither paragraph (1) nor paragraph (3) applies, or
 - (b) a decision of a valuation tribunal, the Lands Tribunal, or a court determining an appeal or application for review from either such 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 in the list for the hereditament 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 mentioned in that paragraph 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 tribunal (otherwise than as mentioned in regulation 40(4)) or, on an appeal under regulation 47, by 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) 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 before the anniversary of the next list make a proposal for an alteration in respect of such a hereditament.

(9) Where the valuation officer has altered the list in respect of a hereditament, any person who is specified in paragraph (10) may make a proposal for either or both of the following—

- (a) the restoration of the list to its state before the alteration was made,
- (b) a further alteration of the list in respect of that hereditament.

(10) For the purposes of paragraph (9), the persons specified are interested persons and any persons who were interested persons in respect of any time for which the alteration has effect.

(11) A proposal under paragraph (9) must be made within six months of—

- (a) the service of the notice of alteration under regulation 18(2); or
- (b) if there is no such notice, the alteration of the list.

(12) Paragraph (9) does not apply to the extent that the alteration in question—

- (a) consists of the insertion or alteration of a reference number;

- (b) consists of the alteration of an address;
- (c) consists of the correction of a clerical error;
- (d) consists of the entry in the list of the day from which an alteration is to have effect, where this is the completion day determined in accordance with Schedule 4A to the Act;
- (e) reflects a change in the area of a relevant authority; or
- (f) reflects the decision of a valuation tribunal, the Lands Tribunal or a court determining an appeal or application for review from either such tribunal in relation to the hereditament concerned.

Manner of making proposals and information to be included

- 5.—(1) A proposal shall be made by notice in writing served on the valuation officer which shall—
- (a) state the name and address of the proposer, and the capacity in which he makes the proposal;
 - (b) identify the property to which it relates;
 - (c) identify the respects in which it is proposed the list be altered; and
 - (d) include—
 - (i) a statement of the reasons for believing the list to be inaccurate;
 - (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 proposer believes the change occurred;
 - (iii) if it is believed that the rateable value shown in the list is wrong by reason of the decision of a valuation tribunal or the Lands Tribunal or of a court determining an appeal or application for review from either such tribunal, a statement identifying the hereditament to which the decision relates and the date of the decision;
 - (iv) if the proposal disputes the accuracy of an alteration made by the valuation officer, the day on which the valuation officer served the relevant notice under regulation 18 or, if there is no such notice, the date of the alteration;
 - (v) if the proposal disputes the day from which an alteration should have effect, a statement of the day proposed in its place;
 - (vi) if the proposal purports to be made under regulation 4(5) (proposals by persons who have not previously been the ratepayer during the period in which the list has been in force), the date on which the person making the proposal became the ratepayer.
- (2) A proposal may deal with more than one hereditament—
- (a) in the circumstances mentioned in regulation 4(3); or
 - (b) where the person making the proposal does so in the same capacity as respects each hereditament, and each of the hereditaments is within the same building as each other hereditament or, where any of them is not within a building, is within the same curtilage as the other or others.

Acknowledgement of proposals by valuation officer

6.—(1) Subject to paragraph (2), within the period of four weeks beginning with the day on which he receives a proposal, the valuation officer shall by notice in writing served on the proposer acknowledge its receipt.

(2) Paragraph (1) does not apply where a valuation officer serves a notice under regulation 7 in respect of the proposal.

(3) A notice under paragraph (1) shall specify the date of receipt of the proposal and shall be accompanied by a statement of the effect of regulations 8 to 12.

Proposals treated as invalid

7.—(1) Where the valuation officer is of the opinion that a proposal has not been validly made, he may within four weeks of its service on him serve notice (an “invalidity notice”) on the proposer that he is of that opinion, and stating—

- (a) his reasons for that opinion, and
- (b) the effect of paragraphs (3) to (6).

(2) The valuation officer may at any time withdraw an invalidity notice by serving notice in writing on the proposer; and on such withdrawal any appeal against the invalidity notice shall be treated as having been withdrawn.

(3) Unless an invalidity notice has been withdrawn in accordance with paragraph (2), the proposer may, within four weeks of its service on him,

- (a) subject to paragraph (4), make a further proposal in relation to the same property, notwithstanding the previous expiry of any period applicable under regulation 4, or
- (b) appeal against the notice to the relevant valuation tribunal.

(4) No proposal may be made under paragraph (3)(a) where the proposal to which the invalidity notice relates was made under paragraph (3)(a) or made after the expiry of any period applicable under regulation 4.

(5) Where a proposal is made under paragraph (3)(a), the proposal in respect of which the invalidity notice was served shall be treated as having been withdrawn.

(6) An appeal against an invalidity notice shall be initiated by serving notice of disagreement on the valuation officer.

(7) Unless the valuation officer withdraws the invalidity notice within four weeks of the service of the notice under paragraph (6), on the expiry of that period he shall inform the clerk of the relevant valuation tribunal of—

- (a) the entry in the list (if any) which it is proposed to alter,
- (b) the grounds on which the proposal was made, and
- (c) the reasons for his opinion that the proposal has not been validly made.

(8) Where information relating to an invalidity notice has been supplied in accordance with paragraph (7) and the notice is withdrawn, the valuation officer shall, as soon as practicable, inform the clerk of the relevant valuation tribunal of the withdrawal.

(9) Until it is finally decided that the proposal to which an invalidity notice relates was validly made, regulations 8 to 12 shall not apply in relation to the proposal; and where it is finally decided as so mentioned, those regulations shall have effect as if the proposal had been served on the valuation officer on the date of that final decision.

(10) For the purposes of paragraph (9), a final decision is made—

- (a) where the invalidity notice is withdrawn, on the day of the withdrawal;
- (b) in any other case, on the day on which
 - (i) the valuation tribunal having determined the appeal, the period within which an appeal may be made to the Lands Tribunal under regulation 47 expires without such an appeal being made; or
 - (ii) the Lands Tribunal gives a decision on appeal under regulation 47.

(11) Nothing done under this regulation shall be construed as preventing any party to an appeal under regulation 12 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

8.—(1) Within the period of 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 proposer)—

- (a) any ratepayer in relation to any hereditament to which the proposal relates; and
- (b) the relevant 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 regulations 9 to 12.

Proposals agreed by valuation officer

9. Where the valuation officer is of the opinion that the proposal is well-founded, he shall—

- (a) serve notice that he proposes to alter the list accordingly—
 - (i) on the proposer; and
 - (ii) if he is not the same person, on the ratepayer;
- (b) within six weeks of the date of the notice so alter the list.

Withdrawal of proposals

10.—(1) The proposer may, subject to paragraph (2), withdraw the proposal by notice in writing served on the valuation officer.

(2) A proposal may not be withdrawn where the proposer was a ratepayer in respect of the hereditament at the date of the proposal but no longer is so, unless the ratepayer has agreed in writing.

(3) Where—

- (a) within the period of three months beginning on the day on which a proposal is served on the valuation officer an interested person serves notice in writing on the valuation officer that he wishes to be a party to the 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 the period of six weeks beginning on the day on which a notice under paragraph (3) is served on him, an interested person serves notice in writing on the valuation officer that he is aggrieved by the withdrawal of the 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

11.—(1) Where, following the making of the 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 the period 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 proposer;
 - (c) subject to paragraph (3), the occupier (at the date of the proposal) of any hereditament to which it relates;
 - (d) the ratepayer (at the date of the agreement) in relation to any hereditament to which it relates;
 - (e) subject to paragraph (3), any interested person or relevant authority who—
 - (i) would at the date of the proposal have been competent to make the proposal in question, and
 - (ii) has within the period of three months beginning on the day on which the proposal was served on the valuation officer served notice on him in writing indicating a wish to be party to proceedings in respect of the proposal.

(3) Where—

- (a) the occupier of the hereditament at the date of the proposal is no longer in occupation of any part of it, at the date on which all the other persons mentioned in paragraph (2) have agreed as mentioned in paragraph (1), and the valuation officer has taken all reasonable steps to ascertain his whereabouts, but they have not been ascertained, or
- (b) any interested person who has given notice as mentioned in paragraph (2)(e) cannot be contacted at the address supplied to the valuation officer (whether in the notice or otherwise),

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

12.—(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 11,

the disagreement shall, no later than the expiry of the period 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 proposer against his refusal to alter the list, to the relevant valuation tribunal.

(2) A referral under paragraph (1) shall 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;

- (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 11; and
- (d) the grounds on which the proposal was made.

(3) The valuation officer shall transmit to the clerk of the tribunal the name and address supplied to him by any other person who has given notice under regulation 2(3) that he wishes to be a party to the appeal.

Time from which alteration is to have effect: general

13.—(1) This regulation has effect subject to regulations 15, 16 and 44.

(2) Subject to the following provisions of this regulation, an alteration effected so as—

- (a) to show in or, as the case may be, to delete from a list any hereditament which, since the list was compiled,—
 - (i) has come into existence or ceased to exist;
 - (ii) has ceased to be, or become, domestic property or exempt from nondomestic rating;
- (iii) has ceased to be, or become, required to be shown in the central list; or
- (iv) has ceased to be, or come to form, part of an authority's area by virtue of a change in that area; or
- (b) to reflect in a list part of a hereditament becoming, or ceasing to be, domestic property or exempt,

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

(3) Subject to paragraph (4), where a list is altered to give effect to a completion notice, the alteration shall have effect from the day specified in the notice.

(4) Where under Schedule 4A 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.

(5) An alteration (other than one in respect of which a completion notice is served) made so as to reflect a material change of circumstances shall have effect from the day on which the circumstances giving rise to the alteration arose.

(6) Where for the purposes of paragraph (2) or (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—
 - (i) to correct an inaccuracy in the list which arose in the course of making a previous alteration; or

(ii) in pursuance of a proposal disputing the accuracy of a previous alteration,

the alteration shall have effect from the day on which the alteration which gave rise to the inaccuracy, or the accuracy of which is disputed, fell to have effect; and

- (c) in any other case the alteration shall have effect from the day on which it is entered in the list.

(7) An alteration made to correct an inaccuracy in a list on the day it was compiled shall have effect from that day.

(8) An alteration made to correct an inaccuracy in a list (other than an alteration which falls to take effect as provided in the foregoing provisions of this regulation) shall have effect from the day on which the list became inaccurate.

(9) 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

14.—(1) For the purposes of regulation 13 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 regulation 4(4) and of regulation 13(5) 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;

“advertising right” means a right which is such a hereditament; and

“structure” includes a hoarding, frame, post or wall.

Alterations on and after 1st April 1992

15.—(1) Where, in relation to an alteration which falls to be made on or after 1st April 1992, other than an alteration—

- (a) made in pursuance of paragraph (3) or (4) (completion notices) of regulation 13,
- (b) required to be made as mentioned in regulation 16, or
- (c) made in pursuance of the order of a tribunal under Part VI of these Regulations,

the day determined in accordance with regulation 13 as the day from which it has effect precedes 1st April 1992, the alteration shall have effect, subject to paragraph (2), from 1st April 1992.

(2) Where the alteration—

- (a) is made in consequence of a proposal made before 1st April 1992, and
- (b) would have had effect, had the former regulation 6 continued in force, from a day earlier than 1st April 1992,

the alteration shall have effect from that earlier day.

(3) Where—

- (a) an alteration is made in accordance with paragraph (1) or (2); and
- (b) within the period of six weeks beginning with—
 - (i) in the case of an alteration of which notice is given under regulation 18(2), the day of service of the notice,
 - (ii) in any other case, the day on which the list is altered,
 - the person who at the time of the alteration was the ratepayer in relation to the hereditament to which the alteration relates requires the valuation officer, by notice in writing served on him, to substitute for the day shown in the list the day that would have been determined, as regards that alteration, in accordance with regulation 13 if paragraph (1) or, as the case may be, paragraph (2) had not applied,

the valuation officer shall alter the list accordingly.

(4) In this regulation and regulation 16 below, “the former regulation 6” refers to regulation 6 of the 1990 Regulations before the substitution made by regulation 4 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1992(1).

Alterations: further provisions

16.—(1) Where, in relation to an alteration made before 1st April 1992—

- (a) the day from which the alteration has effect was determined in accordance with the former regulation 6; and
- (b) that day is not the day which, but for the former regulation 6, would have been determined in accordance with paragraph (2), (5), (6), (6A) or (6B) of the former regulation 4, as the case may be,

the person who on 1st April 1992 was the ratepayer as regards the hereditament to which the alteration relates may, by notice in writing given to the valuation officer at any time before a new list is compiled, require him to substitute, for the day shown in the list, the day that would have been determined in accordance with the former regulation 4 (ignoring for this purpose the former regulation 6) as regards that alteration; and the valuation officer shall alter the list accordingly.

(2) In paragraph (1), “the former regulation 4” means regulation 4 of the 1990 Regulations before the amendment made by regulation 3 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1992.

Effective date to be shown in the list

17. 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

18.—(1) Within six weeks of altering a list a valuation officer shall serve notice on the relevant authority stating the effect of the alteration; and the relevant 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) Subject to paragraph (3), within six weeks of effecting an alteration a valuation officer shall serve notice on the ratepayer and on any current proposer as defined in paragraph (4) stating the effect of—

(1) S.I.1992/611.

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

- (a) the alteration, and
 - (b) the application of this Part, and of Part VI, 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 11;
 - (c) a change in the address of the hereditament concerned;
 - (d) a change in the area of the relevant authority; or
 - (e) the decision of a valuation tribunal or the Lands Tribunal in relation to the hereditament concerned.
- (4) The proposer mentioned in paragraph (2) is any proposer for whom an appeal in relation to the hereditament has been referred to the relevant valuation tribunal under regulation 12(1) and whose appeal has either
- (a) not been determined by that tribunal; or
 - (b) has been so determined and either—
 - (i) an appeal has been made to the Lands Tribunal under regulation 47 and that appeal has not been determined; or
 - (ii) the time for making an appeal to the Lands Tribunal under regulation 47 has not yet expired.
- (5) 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).