

2000 No. 598

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Alteration of Lists and Appeals)
(Amendment) (England) Regulations 2000**

<i>Made</i>	- - -	<i>7th March 2000</i>
<i>Laid before Parliament</i>		<i>10th March 2000</i>
<i>Coming into force</i>		<i>1st April 2000</i>

The Secretary of State for the Environment, Transport and the Regions, in exercise of the powers conferred on him by sections 55(2), (3), (4) and (6), and 143(1) and (2) of, and paragraphs 1 and 8 of Schedule 11 to, the Local Government Finance Act 1988(a) and of all other powers enabling him in that behalf, and after consultation with the Council on Tribunals as required by section 8 of the Tribunals and Inquiries Act 1992(b), hereby makes the following Regulations:—

Citation, commencement and extent

1. These Regulations, which extend to England only, may be cited as the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2000 and shall come into force on 1st April 2000.

Amendment of Regulations

2. The Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993(c) shall be amended in accordance with the following provisions of these Regulations.

Periods for proposals: 1990 and 1995 lists

3.—(1) In regulation 4 (which applies to a list compiled on 1st April 1990), in paragraph (4), after the words “the decision was given” insert the words “but in either case before 1st April 2001”.

(2) In regulation 4B—

(a) for the heading and opening words to “1st April 1995” in paragraph (1) substitute the following—

“Periods in which proposals may be made: 1995 list

4B.—(1) Subject to paragraphs (2) to (4), a proposal to alter a list compiled on 1st April 1995”; and

(b) in paragraph (3), for the word “later” substitute “earlier”.

(a) 1988 c. 41. Section 55(4) was amended by paragraph 30 of Schedule 5 to the Local Government and Housing Act 1989, c. 42. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1988 in Schedule 1.

(b) 1992 c. 53. See paragraph 28 of Part I of Schedule 1.

(c) S.I. 1993/291; relevant amending instruments are S.I. 1994/1809 and 1995/609.

Periods for proposals: 2000 list onwards

4.—(1) After regulation 4B, insert the following regulation:

“Periods in which proposals may be made: 2000 and subsequent lists

4C.—(1) Subject to paragraphs (2) to (4), a proposal to alter a list compiled on or after 1st April 2000 may be made at any time before the day on which the next list is compiled.

(2) A proposal on the ground set out in regulation 4A(1)(c) may only be made within six months of the date of the alteration.

(3) A proposal on the ground set out in regulation 4A(1)(d) may only be made within six months of either the decision in question or the day on which the next list is compiled, whichever is the earlier.

(4) A proposal on the ground set out in regulation 4A(1)(e) may only be made within six months of the day on which the alteration in the list was made.”.

(2) In regulation 5A (manner of making proposals and information to be included), in paragraph (1)(d)(iii) after “regulation 4B(4)”, insert “or 4C(4)”.

(3) In regulation 7 (proposals treated as invalid), in both paragraphs (3)(a) and (4), after “regulation 4B” insert “or regulation 4C”.

Time from which alteration is to have effect

5.—(1) In regulation 13—

(a) for the heading and paragraph (1), substitute the following—

“Time from which alteration is to have effect: pre-2000 lists

13.—(1) This regulation has effect subject to regulations 15, 16 and 44 and in relation to any list compiled before 1st April 2000.”; and

(b) add after paragraph (8B) the following paragraph—

“(8C) Notwithstanding the foregoing provisions of this regulation, where an alteration falls to be made after 31st March 2001 it shall have retrospective effect only if it is made in pursuance of a proposal.”.

(2) After regulation 13 insert the following—

“Time from which alteration is to have effect: general

13A.—(1) This regulation has effect subject to regulation 44 and in relation to alterations to a list compiled on or after 1st April 2000.

(2) Subject to paragraphs (3) and (14), when an alteration is made to correct any inaccuracy in the list on the day it was compiled, then

(a) where the alteration is made in pursuance of a proposal, it shall have effect as follows—

(i) if the proposal is served on the valuation officer on or before 30th September in the financial year in which the list is compiled, from the date on which the list is compiled;

(ii) if the proposal is served on the valuation officer after 30th September in that year but before the end of that year, from 1st October in that year;

(iii) if the proposal is served on the valuation officer after the end of that year, from the first day in the financial year in which a proposal is served;

(b) where the alteration is not made in pursuance of a proposal, the alteration shall have effect from the first day of the financial year in which the alteration is made.

(3) Subject to paragraph (11), an alteration made as a consequence of a hereditament coming into existence or ceasing to exist in the circumstances described in paragraph (4) shall have effect from the day on which the circumstances giving rise to the alteration occurred.

(4) The circumstances mentioned in paragraph (3) are those in which—

(a) property previously rated as a single hereditament becomes liable to be rated in parts, or

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

(5) Subject to paragraphs (7), (11) and (14)–

- (a) where the alteration is made in pursuance of a proposal on the grounds of material change of circumstances other than the change to which paragraph (3) or (9) applies, the alteration shall have effect from the day on which the circumstances giving rise to the alteration first arose, or the first day of the financial year in which the proposal is served whichever is the later;
- (b) where the alteration is made on the grounds of a material change of circumstances other than a change to which paragraph (3) or (9) applies, and is not made in pursuance of a proposal, the alteration shall have effect from the day on which the circumstances giving rise to the alteration arose or the first day of the financial year in which the alteration is made, whichever is the later.

(6) Subject to paragraphs (7), (11) and (14), where an alteration is made so as–

- (a) to show in the list a hereditament which, since the list was compiled–
 - (i) has come into existence; or
 - (ii) has ceased to be exempt from non-domestic rating; or
 - (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, a 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 which, since the list was compiled, has ceased to be exempt,

the alteration shall have effect from–

- (aa) where it is made in pursuance of a proposal the day that would apply under paragraph (5)(a); or
- (bb) where it is not made in pursuance of a proposal, the day that would apply under paragraph (5)(b).

(7) For the purpose of paragraphs (5) and (6) where the alteration is made in pursuance of a proposal served during April in any financial year subsequent to that in which a list is compiled and the circumstances giving rise to the alteration first arose in March immediately preceding the month of April in which the proposal is served, then the proposal shall be treated as served in that preceding month.

(8) Notwithstanding paragraph (5), where an alteration is made–

- (a) to show in or delete from a list any hereditament which, since the list was compiled–
 - (i) has ceased to exist,
 - (ii) has become or has ceased to be domestic property, or
 - (iii) has become exempt from non-domestic rating, or
- (b) to reflect in a list part of a hereditament becoming or ceasing to be domestic property or becoming exempt,

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

(9) Subject to paragraph (10), but notwithstanding the foregoing provisions of this regulation, where a list is altered to give effect to a completion notice, the alteration shall have effect from the day specified in the notice.

(10) Where under Schedule 4A a different day is–

- (a) substituted by a different notice under paragraph 1(3),
- (b) agreed under paragraph 3, or
- (c) determined in pursuance of appeal under paragraph 4

the alteration shall have effect from the day so substituted, agreed or determined.

(11) Where for the purposes of paragraph (3), (5), (6) or (8), the day on which the relevant circumstances arose is not reasonably ascertainable–

- (a) where the alteration is made in pursuance of a proposal, the alteration shall have effect from the day on which the proposal was served on the valuation officer; and
- (b) in any other case, the alteration shall have effect from the day on which it is made.

(12) Notwithstanding the foregoing provisions of this regulation, where an alteration is made because the rateable value or any other information shown in the list for a hereditament is shown, by reason of a decision of a valuation tribunal, the Lands Tribunal or a court determining an appeal or application for review from either such tribunal, to be or to have been inaccurate, the alteration shall have effect from the day on which the list became inaccurate.

(13) Subject to paragraph (14), an alteration made to correct an inaccuracy in a list which arose in the course of making an alteration in connection with any of the matters mentioned in foregoing paragraphs of this regulation shall have effect—

- (a) if made in pursuance of a proposal, from the day on which the previous alteration fell to have effect; or
- (b) in any other case, from that day or from the first day in the financial year in which the correcting alteration is made, whichever is the later.

(14) An alteration made to correct an inaccuracy (other than one which has arisen by reason of an error or default on the part of a ratepayer)—

- (a) in the list on the day it was compiled; or
- (b) which arose in the course of making a previous alteration in connection with the matters mentioned in the foregoing paragraphs of this regulation

which increases the rateable value shown in the list for the hereditament to which the inaccuracy relates shall have effect from the day on which the alteration is made.”.

Advertising rights

- 6. In regulation 14(1), for “regulation 13” substitute “regulations 13 and 13A”.

Central rating list

- 7. In regulation 19(2), insert in the appropriate place in the list of regulations the following—
“4C” and “13A (except paragraphs (6)(a)(iv), (9) and (10))”.

Evidence—General

- 8. In regulation 41—

(a) in paragraph (3)(a), for “two” substitute “three”, and omit the words “specifying in relation to any information to be so used the documents or other media in or on which that information is held and the hereditament or hereditaments to which it relates”, and

- (b) after paragraph (3)(a) delete “and” and insert the following—

“(aa) the notice specifies in relation to any information to be so used—

- (i) the documents or other media in or on which that information is held;
- (ii) the hereditament or hereditaments to which it relates, and the rateable value or rateable values in the list current at the date of the notice;
- (iii) the name and address of the person providing the information; and
- (iv) a summary of the terms of any lease (including the rent, dates of rental reviews and description of the repairing obligations); and”.

Service of notices

- 9. In regulation 50—

- (a) after paragraph (1)(a) insert—

“(aa) by sending it to that person or that agent by fax or E-mail (electronic mail), or other similar means which are capable of producing a document containing the text of the notice;”;

- (b) for paragraph (4)(b) substitute—

“(b) delivering it or sending it to his office by post or by the electronic means described in paragraph (1)(aa) (and where E-mail or fax is used to the address or fax number given for that purpose by the valuation officer or on his behalf).”;

(c) in paragraph (5), after sub-paragraph (a), omit “and” and add after sub-paragraph (b)–
“and

(c) any notice sent by the means described in paragraph (1)(aa) shall be regarded as sent
when it is received in a legible form.”.

Signed by authority of the Secretary of State
for the Environment, Transport and the Regions

Hilary Armstrong
Minister of State,

7th March 2000

Department of the Environment, Transport and the Regions

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 in relation to England as respects—

- (a) the period in which the proposal may be made (regulations 3 and 4);
- (b) the time from which an alteration to the list is to have effect (regulation 5) with a consequential amendment regarding advertising hereditaments (regulation 6);
- (c) application of the amendments in relation to hereditaments included on the central list (regulation 7);
- (d) the evidence to be used by a valuation officer in proceedings on an appeal or reference to arbitration (regulation 8); and
- (e) the service of notices (regulation 9).

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