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WELSH STATUTORY INSTRUMENTS

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**2000 No. 792 (W. 29)**

**RATING AND VALUATION, WALES**

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

*Made* - - - - *17th March 2000*  
*Coming into force* - - *1st April 2000*

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by sections 55(2) to (6), 140 and 143(1) and (2) of, and paragraphs 1 and 8 of Schedule 11 to, the Local Government Finance Act 1988(1) and of all other powers enabling him in that behalf, and now vested in the National Assembly for Wales(2), and after consultation with the Council on Tribunals as required by section 8 of the Tribunal and Inquiries Act 1992(3):

**Application, citation, commencement and interpretation**

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

(2) In these Regulations, references to a numbered regulation shall, except where the context otherwise requires, mean the regulation so numbered in the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993(4).

**Amendment of the 1993 Regulations**

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

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- (1) 1988 (c. 41). Section 55(4) and (5) was amended by Schedule 5 paragraph 30 to the [Local Government and Housing Act 1989](#), (c. 42). Section 55(5) was further amended by Schedule 13, paragraph 67 to the [Local Government Finance Act 1992](#) (c. 14). Section 140 was amended by Schedule 13 paragraph 78 to the [Local Government Finance Act 1992](#). Section 143(2) was amended by Schedule 13, paragraph 81 to the [Local Government Finance Act 1988](#). Schedule 11 paragraph 1 was amended by Schedule 13, paragraph 88 to the [Local Government Finance Act 1992](#) and paragraph 8 was amended by the said Schedule 13, paragraph 88 and by section 1(3) of the [Non-Domestic Rating \(Information\) Act 1996](#) (c. 13).
- (2) These powers were transferred, 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) to which there are amendments not relevant to these Regulations.
- (3) 1992 (c. 53). There are amendments to section 8 which are not relevant to these Regulations. See entry 28, local taxation, in Schedule 1 to that Act of 1992 in relation to valuation tribunals.
- (4) S.I. 1993/291; relevant amending instruments are S.I.s 1994/1809 and 1995/609.

**Periods for making proposals: 1990 List**

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

**Periods for making proposals: 1995 List**

4. In regulation 4B —

(a) for the heading and from the beginning to “1st April 1995” in paragraph (1), substitute —

**“Periods in which proposals may be made: 1995 List**

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

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

**Periods for making proposals: the 2000 List onwards**

5. After regulation 4B, insert —

**“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 grounds 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 grounds 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.”.

**Manner of making proposals etc. and proposals treated as invalid**

6. 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)”.

7. In regulation 7 (proposals treated as invalid), in paragraph (3), after “regulation 4B” insert “or regulation 4C” and, in paragraph (4), at the end add “ or regulation 4C.”.

**Time from which alteration is to have effect**

8. In regulation 13 —

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

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

**13. –**

(1) Subject to regulations 15, 16 and 44, this regulation has effect in relation to alterations to any list compiled before 1st April 2000.”, and

(b) after paragraph (8B), add —

“(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.”.

9. After regulation 13, insert —

**“Time from which alteration is to have effect: general**

**13A. –**

(1) Subject to regulation 44, this regulation has effect 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 —
  - (i) if the proposal is served on the valuation officer on or before 30th September in the financial year<sup>(5)</sup> in which the list is compiled, from the day 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; or
  - (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 the proposal is served, and
- (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) 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,
- (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) and (14) —

- (a) where an alteration is made in pursuance of a proposal on the grounds of a material change of circumstances, other than a 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 in the financial year in which the proposal is served, whichever is the later, and
- (b) where an 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) and (14), where an alteration is made so as —

- (a) to show in the list a hereditament which, since the list was compiled —

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(5) “financial year” means a period of 12 months beginning with 1st April, *see* section 145(3) of the Local Government Finance Act 1988.

- (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 an 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; or
    - (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) Notwithstanding the foregoing provisions of this regulation, where a list is altered to give effect to a completion notice, the alteration shall, subject to paragraph (10), have effect from the day specified in the notice.
- (10) Where under Schedule 4A to the Act<sup>(6)</sup> a different day is —
- (a) substituted by a subsequent notice under paragraph 1(3) of that Schedule, or
  - (b) agreed under paragraph 3 of that Schedule, or
  - (c) determined in pursuance of an appeal under paragraph 4 of that Schedule,
- the alteration shall have effect from the day so substituted, agreed or, as the case may be, determined.
- (11) Where, for the purposes of paragraphs (3), (5), (6) or (8), the day on which the relevant circumstances arose is not reasonably ascertainable, then, —
- (a) where an 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

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<sup>(6)</sup> Schedule 4A to the Local Government Finance Act 1988 is inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5 and amended by the Local Government Finance Act 1992 (c. 14).

(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 the 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 matters mentioned in the foregoing paragraphs of this regulation,

and 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**

**10.** In regulation 14(1) (advertising rights), for “regulation 13” substitute “regulations 13 and 13A”.

### **Central rating list**

**11.** In regulation 19(2) (relevant hereditaments), at the appropriate place in the list of regulations insert —

“4C” and “13A (except paragraphs (6)(a)(iv), (9) and (10))”.

### **Evidence**

**12.** In regulation 41 (evidence – general) —

(a) in paragraph (3)(a), for “two” substitute “three” and omit “, 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 —

“(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

13. In regulation 50 (service of notices) —

(a) after paragraph (1)(a), insert —

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

(b) for paragraph 4(b), substitute —

“(b) by delivering it or sending it to the office of the valuation officer 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 or on behalf of the valuation officer).”, and

(c) in paragraph (5), after sub-paragraph (a), omit “and” and after sub-paragraph (b), add —  
“;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 on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(7).

17th March 2000

*D Elis Thomas*  
The Presiding Officer of the National Assembly

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st April 2000, further amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993. The 1993 Regulations (as amended) apply to England and Wales. The 1993 Regulations concern the alteration of non-domestic rating lists compiled under the Local Government Finance Act 1988 and cover the alteration of such lists by valuation officers; proposals for alteration from other persons and appeals to valuation tribunals where there is disagreement about a proposal between a valuation officer and another person. The amendments made by these Regulations apply only to Wales.

These Regulations provide for —

- (a) the period in which proposals to alter the lists compiled on 1st April 1990 and 1st April 1995 and the lists compiled on 1st April 2000 onwards may be made (regulations 3 to 5) with consequential amendments regarding information to be included in a proposal (regulation 6) and proposals treated as invalid (regulation 7);
- (b) the time from which an alteration to a list is to have effect (regulations 8 and 9) with a consequential amendment regarding advertising hereditaments (regulation 10);
- (c) the application of the amendments in relation to hereditaments included on the central non-domestic rating list (regulation 11);
- (d) the evidence to be used by a valuation officer in proceedings on an appeal or reference to arbitration (regulation 12); and
- (e) the service of notices (regulation 13).