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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009**

**PART 3**

Miscellaneous

**Certificates for changes in rateable value: 1st April 2010**

**14.**—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a local list in relation to a hereditament for 1st April 2010 is inaccurate on any grounds other than solely on the grounds of a material change of circumstances which occurred on that day.

(2) Where this regulation applies the appropriate valuation officer shall certify—

- (a) that this regulation applies; and
- (b) the rateable value that should have been shown in a local or the central list for the hereditament for 1st April 2010.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), the provisions of these Regulations shall have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as the case may be, as if that rateable value had been the value shown in a local or the central list for 1st April 2010.

(4) Where the appropriate valuation officer alters the list for the purpose of correcting the inaccuracy mentioned in paragraph (1) or for that purpose combined with other purposes, the days are that on which the alteration has effect and any subsequent relevant day.

(5) Where the appropriate valuation officer has not altered the list for the purpose of correcting the inaccuracy mentioned in paragraph (1)—

- (a) if a request by the ratepayer has been made before a certificate under paragraph (2) is issued, the days are that on which the certificate is requested and any subsequent relevant day;
- (b) if a request by the ratepayer has not been made before a certificate under paragraph (2) is issued, the days are that on which the certificate under paragraph (2) is issued and any subsequent relevant day.

**Certificates for change in rateable value: 31st March 2010**

**15.**—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a local or the central list in relation to a hereditament for 31st March 2010 is inaccurate.

(2) Where this regulation applies, the appropriate valuation officer shall certify—

- (a) that this regulation applies; and
- (b) the rateable value that should have been shown in a local or the central list for the hereditament for 31st March 2010.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), the provisions of these Regulations shall have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as the case may be, as if that rateable value had been the value shown in a local or the central list for 31st March 2010.

(4) Where the rateable value certified in accordance with paragraph (2) is lower than that shown in a local or the central list for 31st March 2010, the days are 1st April 2010 and any subsequent relevant day.

(5) Where the rateable value certified in accordance with paragraph (2) is greater than that shown in a local or the central list for 31st March 2010 and—

- (a) a certificate under regulation 14 has been issued, the days are those referred to in paragraph (4), (5)(a) or (5)(b) of that regulation, as the case may be;
- (b) no certificate under regulation 14 has been issued, the days are that on which the certificate under paragraph (2) of this regulation is issued and any subsequent day.

#### **Certification: splits and mergers prior to 1st April 2010**

16.—(1) This regulation applies where—

- (a) on a day before 1st April 2010 a hereditament (“new hereditament”) comes into existence by virtue of—
  - (i) property previously rated as a single hereditament becoming liable to be rated in parts;
  - (ii) property previously rated in parts becoming liable to be rated as a single hereditament; or
  - (iii) a hereditament or any part of a hereditament becoming part of a different hereditament; and
- (b) the new hereditament is first shown in a list on 1st April 2010.

(2) Where this regulation applies the appropriate valuation officer shall certify—

- (a) that this regulation applies; and
- (b) the rateable value that should have been shown in a local or the central list for the new hereditament for 31st March 2010.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), the provisions of these Regulations shall have effect in relation to 1st April 2010 and any subsequent relevant day, as if—

- (a) the new hereditament had come into existence on 31st March 2010;
- (b) the new hereditament had been shown in the list for that day; and
- (c) the value certified under paragraph (2) had been the value shown in a local or the central list for that day.

#### **Certificates: general**

17.—(1) The appropriate valuation officer (“the AVO”) shall certify the values which fall to be certified by the AVO under these Regulations as soon as practicable after the circumstances calling for the certification come to the AVO’s attention (whether by virtue of an application by the billing authority, the Secretary of State, the ratepayer concerned, or otherwise).

(2) Where, whether by reason of a decision of the valuation tribunal for England or otherwise, the AVO forms the opinion that a certificate under these Regulations (other than such a certificate which has been confirmed on appeal) is inaccurate, the AVO shall certify the value which in the AVO's opinion should be substituted for that originally certified.

(3) A certificate under paragraph (2) shall have effect in place of the previous certificate, and any appeal against the previous certificate under regulation 18 shall be treated as withdrawn.

(4) The valuation officer certifying a value in pursuance of these Regulations shall send a copy of the certificate to—

- (a) the billing authority concerned, or, in so far as it relates to a liability under section 54 of the Act, the Secretary of State; and
- (b) the ratepayer concerned.

(5) The copy of a certificate sent to a ratepayer in pursuance of paragraph (4) shall be accompanied by a statement of the effect—

- (a) of regulation 18, and
- (b) where it is a certificate under paragraph (2), of paragraph (3),

and may be sent to the ratepayer's last known address or to the address of the hereditament in question.

(6) A certificate issued under these Regulations—

- (a) shall be retained by the valuation officer who issued it; and
- (b) may be inspected by any person at any reasonable time.

### **Appeals against certificates**

**18.**—(1) Where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer under these Regulations is dissatisfied with the value so certified, the interested person may appeal against the certificate in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving a notice on the valuation officer stating the appellant's reasons for being dissatisfied.

(3) Unless—

- (a) the notice is withdrawn, or
- (b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement shall be referred by that officer to the Valuation Tribunal for England as an appeal against that certification.

(4) Parts 2, 4 and 5 of the Appeals Regulations shall apply in relation to an appeal under this regulation.

(5) For the purposes of paragraph (1), "interested person" has the meaning given in the Appeals Regulations.

### **Revocations**

**19.** Regulations 36 and 37 of the Non-Domestic Rating (Chargeable Amounts) Regulations 1999(1) are revoked.

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(1) [S.I. 1999/3379](#); relevant amending instruments are [S.I. 2000/936](#), [S.I. 2004/1297](#).

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**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument: *The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2009 No. 3343*

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