



Local Government Finance Act 1988

1988 CHAPTER 41

PART III

NON-DOMESTIC RATING

General

55 Alteration of lists.

- (1) The Secretary of State may make regulations providing that where a copy of a list has been sent under section 41(5) or 52(5) above and the valuation officer alters the list before it comes into force—
 - (a) the officer must inform the [^{F1}billing authority] or Secretary of State (as the case may be), and
 - (b) the authority or Secretary of State (as the case may be) must alter the deposited copy accordingly.
- (2) The Secretary of State may make regulations about the alteration by valuation officers of lists which have been compiled under this Part, whether or not they are still in force; and subsections (3) to (7) below shall apply for the purposes of this subsection.
- (3) The regulations may include provision that where a valuation officer intends to alter a list with a view to its being accurately maintained, he shall not alter it unless prescribed conditions (as to notice or otherwise) are fulfilled.
- (4) The regulations may include provision—
 - (a) as to who (other than a valuation officer) may make a proposal for the alteration of a list with a view to its being accurately maintained,
 - (b) as to the [^{F2}manner and] circumstances in which a proposal may be made [^{F3}and the information to be included in a proposal],
 - (c) as to the period within which a proposal must be made,
 - (d) as to the procedure for [^{F4}and subsequent to the making of] a proposal, and

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- [^{F5}(dd) as to the circumstances within which and the conditions upon which a proposal may be withdrawn]
- (e) requiring the valuation officer to inform other prescribed persons of the proposal in a prescribed manner.

[^{F6}(4A) In relation to an English list or a Welsh list, the provision that may be included in the regulations by virtue of subsection (4) includes—

- (a) provision about the steps that must be taken before a person may make a proposal for an alteration of the list (which may include steps designed to ensure the person checks the accuracy and completeness of any information on which any decision by the valuation officer has been based and gives the valuation officer an opportunity to consider the results of those checks and alter the list);
- (b) provision restricting the circumstances in which any of those steps may be taken and provision about the timing of any step;
- (c) provision for valuation officers to impose financial penalties on persons who, in, or in connection with, proposals for the alteration of the list, knowingly, recklessly or carelessly provide information which is false in a material particular.

(4B) If provision is made by virtue of subsection (4A)(c)—

- (a) the maximum amount of any penalty that may be specified in, or determined in accordance with, the regulations is £500;
- (b) the regulations must require any sum received by a valuation officer by way of penalty to be paid into the appropriate fund;
- (c) the regulations may include provision for any penalty to be recovered by the valuation officer concerned as a civil debt due to the officer;
- (d) the regulations must include provision enabling a person on whom a financial penalty is imposed to appeal against the imposition of the penalty or its amount to the valuation tribunal.]

(5) The regulations may include provision that, where there is a disagreement [^{F7}between a valuation officer and another person making a proposal for the alteration of a list—

- (a) about the validity of the proposal; or
- (b) about the accuracy of the list],

^{F8}an appeal may be made to a [^{F9}valuation tribunal]....

[^{F10}(5A) In relation to a proposal made by a person to alter an English list or a Welsh list, the provision that may be included in regulations by virtue of subsection (5) includes provision—

- (a) about the grounds on which an appeal may be made;
- (b) about the matters which are not to be taken into account by the valuation tribunal as part of an appeal;
- (c) about the circumstances in which new evidence may be admitted on an appeal, and about the conduct of an appeal in relation to such evidence;
- (d) about the payment of fees by ratepayers in relation to appeals, the payment of those fees into the appropriate fund and the circumstances in which those fees are to be refunded.

This subsection is without prejudice to the powers to make regulations conferred by Part 3 of Schedule 11 (tribunals: procedure, orders, etc).]

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- (6) The regulations may include—
- (a) provision as to the period for which or day from which an alteration of a list is to have effect (including provision that it is to have retrospective effect);
 - (b) provision requiring the list to be altered so as to indicate the effect (retrospective or otherwise) of the alteration;
 - (c) provision requiring the valuation officer to inform prescribed persons of an alteration within a prescribed period;
 - (d) provision requiring the valuation officer to keep for a prescribed period a record of the state of the list before the alteration was made.
- (7) The regulations may include provision as to financial adjustments to be made as a result of alterations, including—
- ^{F11}(a) provision requiring payments or repayments to be made, with or without interest, and]
 - (c) provision as to the recovery (by deduction or otherwise) of sums due.

^{F12}(7A) The regulations may include provision that—

- (a) where a valuation officer for a ^{F13}billing authority] has informed the authority of an alteration of a list a copy of which has been deposited by the authority under section 41(6B) ^{F14}or 41A(10)] above, the authority must alter the copy accordingly;
- (b) where the central valuation officer has informed the Secretary of State of an alteration of a list a copy of which has been deposited under section 52(6B) above, the Secretary of State must alter the copy accordingly.]

^{F15}(7B) For the purposes of subsections (4B)(b) and (5A)(d) “the appropriate fund” means—

- (a) where the provision made by virtue of subsection (4A)(c) or (5) is in relation to a proposal to alter an English list, the Consolidated Fund, and
- (b) where the provision made by virtue of subsection (4A)(c) or (5) is in relation to a proposal to alter a Welsh list, the Welsh Consolidated Fund.]

^{F16}(8) In this section—

“English list” means—

- (a) a local non-domestic rating list that has to be compiled for a billing authority in England, or
- (b) the central non-domestic rating list that has to be compiled for England;

“valuation tribunal” means—

- (a) in relation to England, the Valuation Tribunal for England;
- (b) in relation to Wales, a valuation tribunal established under paragraph 1 of Schedule 11;

“Welsh list” means—

- (a) a local non-domestic rating list that has to be compiled for a billing authority in Wales, or
- (b) the central non-domestic rating list that has to be compiled for Wales.]

Textual Amendments

F1 Words in s. 55(1)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(1)** (with s. 118(1)(2)(4))

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- F2** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F3** Words added by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(a)**
- F4** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(b)**
- F5** S. 55(4)(dd) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(2)(c)**
- F6** S. 55(4A)(4B) inserted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(2)**, 44(2)(e)
- F7** Words and s. 55(5)(a)(b) substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(3)**
- F8** Words in s. 55(5) repealed (1.10.2009) by Local Government and Public Involvement in Health Act 2007 (c. 28), s. 245(5), Sch. 16 para. 3(2), **Sch. 18 Pt. 17**; S.I. 2008/3110, art. 6(d)(i)
- F9** Words in s. 55(5) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(2)** (with s. 118(1)(2)(4))
- F10** S. 55(5A) inserted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(3)**, 44(2)(e)
- F11** S. 55(7)(a) substituted (18.6.1992) for paras. (a) and (b) by 1992 c. 14, s. 104, **Sch. 10 Pt. 1 para. 1** (with s. 118(1)(2)(4)); S.I. 1992/1460, **art. 2**
- F12** S. 55(7A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 30(5)**
- F13** Words in s. 55(7A)(a) substituted (6.3.1992) by 1992 c. 14, s. 117(1), **Sch. 13 para. 67(3)** (with s. 118(1)(2)(4))
- F14** Words in s. 55(7A)(a) inserted (3.4.1995) by 1994 c. 19, s. 66(6), **Sch. 16 para. 84** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2)); S.I. 1995/852, art. 9(1), **Sch. 5** (with arts. 9(2)-(5))
- F15** S. 55(7B) inserted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(4)**, 44(2)(e)
- F16** S. 55(8) substituted (4.7.2016) by Enterprise Act 2016 (c. 12), **ss. 32(5)**, 44(2)(e)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by S.I. 2024/414 art. 5Sch. 1 para. 7

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 44A(2A) inserted by 2023 c. 53 Sch. para. 2(b)
- s. 44A(5)(e) inserted by 2023 c. 53 Sch. para. 2(c)
- s. 52A inserted by 2023 c. 53 s. 8
- s. 54(7A) inserted by 2023 c. 53 Sch. para. 34
- s. 57A(7A) inserted by 2023 c. 53 Sch. para. 4(d)
- s. 63A(1A) inserted by 2023 c. 53 s. 12(1)
- s. 63E inserted by 2023 c. 53 s. 12(2)
- s. 67(1A) inserted by 2023 c. 53 Sch. para. 7(a)
- s. 67(8A)(8B) inserted by 2023 c. 53 Sch. para. 37(a)
- s. 143(7A)-(7F) inserted by 2023 c. 53 Sch. para. 8(c)
- s. 143(9AZB) inserted by 2023 c. 53 Sch. para. 39(a)
- Sch. 4ZA inserted by 2023 c. 53 s. 1(3)
- Sch. 4ZB inserted by 2023 c. 53 s. 2(4)
- Sch. 5A para. 8 inserted by 2023 c. 53 Sch. para. 38
- Sch. 5A inserted by 2023 c. 53 s. 3(3)
- Sch. 9 para. 4B-4H and cross-heading inserted by 2023 c. 53 s. 13(2)
- Sch. 9 para. 4I-4M and cross-heading inserted by 2023 c. 53 s. 13(3)
- Sch. 9 para. 5BA-5BC and cross-heading inserted by 2023 c. 53 s. 13(6)
- Sch. 9 para. 5BD-5BF and cross-heading inserted by 2023 c. 53 s. 13(7)
- Sch. 9 para. 5CA and cross-heading inserted by 2023 c. 53 Sch. para. 46
- Sch. 9 para. 5CB inserted by 2023 c. 53 Sch. para. 47
- Sch. 9 para. 5F(1A)(1B) inserted by 2023 c. 53 Sch. para. 49(c)
- Sch. 9 para. 5F(A1) inserted by 2023 c. 53 Sch. para. 49(a)
- Sch. 9 para. 5FA inserted by 2023 c. 53 Sch. para. 50
- Sch. 9 para. 5FB inserted by 2023 c. 53 Sch. para. 51
- Sch. 9 para. 5ZA5ZB and cross-heading inserted by 2023 c. 53 s. 13(4)
- Sch. 9 para. 5ZC-5ZF and cross-heading inserted by 2023 c. 53 s. 13(5)
- Sch. 9 para. 7B inserted by 2023 c. 53 s. 10