

1990 No. 582

RATING AND VALUATION

The Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990

<i>Made - - - -</i>	<i>13th March 1990</i>
<i>Laid before Parliament</i>	<i>14th March 1990</i>
<i>Coming into force</i>	<i>1st April 1990</i>

ARRANGEMENT OF REGULATIONS

**PART I
PRELIMINARY**

1. Citation and commencement
2. Interpretation

**PART II
ALTERATION OF LOCAL RATING LISTS**

3. Interpretation
4. Time from which alteration is to have effect: general
5. Advertising rights
6. Limit to start of year
7. Effective date to be shown in the list
8. Notification of alteration
9. Circumstances and periods in which proposals may be made
10. Manner of making proposals and information to be included
11. Proposals treated as invalid
12. Procedure subsequent to the making of proposals
13. Alterations agreed by valuation officer
14. Withdrawal of proposals
15. Agreed alterations following proposals
16. Disagreement as to proposed alteration

PART III

ALTERATION OF CENTRAL RATING LISTS: PIPE-LINES

17. Cross-country pipe-lines

PART IV

ALTERATION OF CENTRAL RATING LISTS: OTHER CASES

18. Interpretation
19. Designated hereditaments
20. Effective date to be shown in the list
21. Notification of alteration
22. Circumstances in which proposals may be made
23. Alterations agreed by central valuation officer
24. Withdrawal of proposals
25. Agreed alterations following proposals
26. Disagreement as to proposed alteration

PART V APPEALS

27. Interpretation
28. Jurisdiction: exception
29. Appeals against completion notices
30. Appeals against certification
31. Arrangements for appeals
32. Withdrawal
33. Disposal by written representations
34. Pre-hearing review
35. Notice of hearing
36. Disqualification from participating
37. Representation at the hearing
38. Conduct of the hearing
39. Evidence: general
40. Evidence of lists and other documents
41. Decisions
42. Orders
43. Records of decisions etc.
44. Review of decisions
45. Appeals
46. Arbitration

**PART VI
MISCELLANEOUS AND GENERAL**

47. Service of notices
48. Retention of records
49. Information to be supplied by charging authorities
50. Community charge appeals

The Secretary of State for the Environment as respects England and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by sections 42(5), 53(5), 55(2) to (6) and (7A), 143(1) and (2) and 146(6) of, paragraphs 10 to 12 of Schedule 7A to, paragraph 6(1A) of Schedule 9 to, and paragraphs 1, 4, 8, 9, 11, 12 and 14 to 16 of Schedule 11 to the Local Government Finance Act 1988(a), and of all other powers enabling them in that behalf, and after consultation with the Council on Tribunals as required by section 10 of the Tribunals and Inquiries Act 1971(b), hereby make the following Regulations:-

**PART 1
PRELIMINARY**

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990 and shall come into force on 1st April 1990.

Interpretation

2. In these Regulations -

“the Act” means the Local Government Finance Act 1988;

“appropriate Secretary of State”, in relation to the central rating list for England means the Secretary of State for the Environment, and in relation to the central rating list for Wales means the Secretary of State for Wales;

“charging authority”, in relation to a hereditament, means the charging authority in whose area the hereditament is situated;

“completion notice” means a notice under paragraph 1 of Schedule 4A to the Act(c);

“interested person” in relation to a hereditament means the occupier and any other person (other than a mortgagee not in possession) having in any part of the hereditament -

(a) a legal estate, or

(b) an equitable interest such as would entitle him (after the cessation of any prior interest) to possession of the hereditament or any part of it;

“proposal” means a proposal for the alteration of a local or central non-domestic rating list;

“ratepayer”, in relation to a hereditament, means the occupier or, if the hereditament is unoccupied, the owner;

“year” means a chargeable financial year;

and any reference to a party to an appeal shall be construed in accordance with Part V of these Regulations.

(a) 1988 c.41. Schedule 5 to the Local Government and Housing Act 1989 (c.42), makes the following relevant amendments: paragraph 29 amends section 53, paragraph 30 amends section 55, paragraph 36 inserts Schedule 4A, paragraph 40 inserts Schedule 7A, paragraph 47 amends paragraph 6 of Schedule 9, and paragraph 76 amends Schedule 11.

(b) 1971 c.62. Valuation and community charge tribunals are added to Schedule 1 to the 1971 Act by paragraph 41 of Schedule 12 to the 1988 Act.

(c) inserted by paragraph 36 of Schedule 5 to the Local Government and Housing Act 1989 (c.42).

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) a change in any of the matters mentioned in paragraph 2(7) of Schedule 6 to the Act, or
- (b) any part of the hereditament ceasing to be, or becoming, liable to be included in a list;

“relevant valuation and community charge tribunal” in relation to a proposal means the valuation and community charge tribunal established by regulations under Schedule 11 to the Act for the area in which is situated the hereditament to which the proposal relates;

“subsidiary” has the same meaning as in section 736(1) of the Companies Act 1985(a); and

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

Time from which alteration is to have effect: general

4.—(1) This regulation has effect subject to regulations 6 and 42.

(2) Subject to the following provisions of this regulation, an alteration effected so as to show in (or, as the case may be, to delete from) the list any hereditament which, since the list was compiled –

- (a) has come into existence or ceased to exist;
- (b) has ceased to be, or become, exempt from non-domestic rating;
- (c) has ceased to be, or become, required to be shown on the central list; or
- (d) has ceased to be, or come to, form part of a charging authority’s area by virtue of a change in that area,

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

(3) Where a completion notice is served the alteration of a list in consequence of the deemed completion of a new building (whether by the structural alteration of an existing building or otherwise) shall have effect from the day specified in the notice.

(4) But where under Schedule 4A to the Act 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 instead of any day previously entered in the list under paragraph (3) above.

(5) An alteration (other than one in respect of which a completion notice is served) made so as to reflect a change in any matter mentioned in paragraph 2(7) of Schedule 6 to the Act shall have effect from the day on which the circumstances giving rise to the alteration arose.

(a) 1985 c.6. Section 736 is substituted by section 144 of the Companies Act 1989 (c.40).

(6) Where for the purposes of paragraph (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 in pursuance of a proposal disputing the accuracy of a previous alteration to the list, the alteration shall have effect from the day on which the disputed alteration fell to have effect; and
- (c) in any other case the alteration shall have effect on the day on which it is entered in the list.

(7) 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

5.—(1) For the purposes of regulation 4 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 paragraph 2(7) of Schedule 6 to the Act, as applied by regulation 4(5), as a matter affecting the physical enjoyment of the hereditament, and for the purposes of regulation 9(4) 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; and “advertising right” means a right which is such a hereditament; and

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

Limit to start of year

6. No alteration such as is described in regulation 4 other than –

- (a) an alteration in pursuance of a proposal disputing the accuracy of a previous alteration,
- (b) an alteration to enter a completion day determined under Schedule 4A to the Act, or
- (c) an alteration required by order of a tribunal under Part V of these Regulations,

shall have effect from a day earlier than the first day in the year in which the alteration is made.

Effective date to be shown in the list

7. 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

8.—(1) Within six weeks of altering a list a valuation officer shall serve notice on the charging authority stating the effect of the alteration; and the charging 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^(a).

(2) Within six weeks of effecting an alteration a valuation officer shall serve notice on the ratepayer stating the effect of –

- (a) the alteration, and
- (b) the application of this Part, and of Part V, 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 15;
- (c) a change in the area of the charging authority; or
- (d) the decision of a valuation and community charge tribunal or the Lands Tribunal in relation to the hereditament concerned.

(4) 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).

Circumstances and periods in which proposals may be made

9.—(1) Where a charging authority or interested person is of the opinion that a hereditament not included in a list ought to be so included, or that a hereditament included in the list ought not to be so included, that authority or person may at any time before a new list is compiled make a proposal for an appropriate alteration.

(2) 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 six months beginning on the day on which the list is compiled serve a proposal for the alteration of the list so far as it relates to that hereditament.

(3) Where an interested person is aggrieved by –

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

he may at any time make a proposal for an appropriate alteration.

(4) Where a charging authority or interested person is of the opinion that by reason of –

- (a) a material change of circumstances, or
- (b) a decision of the relevant valuation and community charge tribunal, the Lands Tribunal or a court on appeal from that 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.

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

(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 for the hereditament in the list 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 making the proposal 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 and community charge tribunal or 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) The ratepayer or 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 make a proposal for an alteration in respect of such a hereditament.

(9) Where the valuation officer has altered the entry in respect of a hereditament any interested person may within six months of the service of the notice of alteration under regulation 8(2) make a proposal for the restoration of the list to its state before the alteration was made, or for a further alteration of the entry so altered.

(10) Paragraph (9) does not apply to the extent that the alteration in question consists of –

- (a) a reference number, or
- (b) the insertion in the list of a completion day which –
 - (i) has been agreed as provided in paragraph 3(1) of Schedule 4A to the Act;
 - (ii) has been determined or confirmed by a valuation and community charge tribunal on appeal against a completion notice; or
 - (iii) is the completion day by virtue of paragraph 5 of Schedule 4A to the Act.

Manner of making proposals and information to be included

10.—(1) A proposal shall –

- (a) be made in writing;
- (b) state the name and address of the person making it, and the capacity in which he does so;
- (c) identify the property to which it relates;
- (d) identify the manner in which it is proposed the list be altered; and
- (e) include –
 - (i) a statement of the reasons for believing the list to be incorrect;

- (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 person making the proposal believes the change occurred;
 - (iii) if the proposal disputes the accuracy of an alteration made by the valuation officer, the day on which the valuation officer issued the relevant notice under regulation 8;
 - (iv) if the proposal disputes the day from which such an alteration should have effect, the day proposed in its place.
- (2) Every proposal shall be served on the valuation officer.

Proposals treated as invalid

11.—(1) Where the valuation officer is of the opinion that a proposal has not been validly made, he may within six weeks of its service on him serve notice on the person making the proposal that he is of that opinion, and stating –

- (a) his reasons for that opinion, and
- (b) the effect of paragraph (2).

(2) Within four weeks of the service on him of a notice under paragraph (1), the person making a proposal may if he disagrees with the valuation officer about the validity of the proposal appeal to a valuation and community charge tribunal.

(3) An appeal under this regulation shall be initiated by serving notice of disagreement on the valuation officer.

(4) Unless the valuation officer withdraws his notice under paragraph (1) within four weeks of its issue, on the expiry of that period he shall transmit to the clerk of the relevant valuation and community charge tribunal notification of the contents of the proposal, together with the reasons for his opinion that it has not been validly made.

(5) Until in pursuance of an appeal under this regulation it is finally decided that the proposal was validly made, regulations 12 to 16 shall not apply in relation to such a proposal; and where it is so decided, those regulations shall have effect as if the proposal had been served on the valuation officer on the date of that final decision.

(6) An appeal is finally decided for the purposes of paragraph (5) on the day on which –

- (a) the valuation and community charge tribunal has determined the appeal, and the period within which an appeal may be made to the Lands Tribunal under regulation 45 has expired without such an appeal being made, or
- (b) the Lands Tribunal has determined the appeal.

(7) Anything done under this regulation shall not be construed as preventing any party to an appeal under regulation 16 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

12.—(1) Within 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 maker of the proposal) –

- (a) any ratepayer in relation to any hereditament to which the proposal relates; and
- (b) the charging 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 of regulations 13 to 16.

Alterations agreed by valuation officer

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

- (a) serve notice on the person making the proposal that he proposes to alter the list accordingly; and
- (b) within six weeks of the date of the notice so alter the list.

Withdrawal of proposals

14. –(1) The person who made a proposal may, subject to paragraph (2), withdraw it by notice in writing served on the valuation officer.

(2) A proposal may not be withdrawn where the person who made it did so in his capacity as occupier of the hereditament but is no longer in occupation of it, unless the occupier at the date of the withdrawal has agreed in writing.

(3) Where –

- (a) within three months beginning on the day on which a proposal is served on the valuation officer an interested person serves notice on the valuation officer that he wishes to be a party to 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 six weeks beginning on the day on which a notice under paragraph (3) is served on him an interested person serves notice on the valuation officer that he wishes to take part in the proceedings in relation to a 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

15.—(1) Where following the making of a 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 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 person who made the proposal;
- (c) subject to paragraph (3), the occupier (at the date of the proposal) of any hereditament to which it relates;
- (d) the occupier (at the date of the agreement) of any hereditament to which it relates;
- (e) any other person who –
 - (i) is an interested person who would have been competent to make the proposal, and

- (ii) has within three months beginning on the day on which the proposal was served on the valuation officer served notice on him to the effect that he wishes to be party to proceedings in respect of the proposal; and
- (f) the charging authority, where that authority would at the date of the proposal have been competent to make the proposal in question.

(3) Where –

- (a) any occupier of the hereditament at the date of the proposal is, at the date on which all the other persons mentioned in paragraph (2) have agreed as mentioned in paragraph (1), no longer in occupation of any part of it, and
- (b) the valuation officer has taken all reasonable steps to ascertain the whereabouts of any such occupier, but they have not been ascertained,

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 (11(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

16.—(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 15,

the disagreement shall, no later than the expiry 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 person making the proposal against his refusal to alter the list, to the relevant valuation and community charge tribunal.

(2) A referral under paragraph (1) may 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 15;
- (d) the grounds on which the proposal was made.

(3) Where an appeal is referred as mentioned in this regulation, and on or after the date on which the proposal was served on him the valuation officer alters the list in respect of the hereditament to which the proposal relates, the appellant shall be deemed also to have appealed against that alteration.

PART III ALTERATION OF CENTRAL RATING LISTS: PIPE-LINES

Cross-country pipe-lines

17.—(1) In relation to cross-country pipe-lines required by regulations under section 53 to be shown in a central non-domestic rating list (in this regulation referred to as “relevant pipe-lines”), the regulations mentioned in paragraph (2) shall apply, modified as provided in paragraph (3) and (5), as if –

- (a) any reference to a local non-domestic rating list were a reference to a central non-domestic rating list; and

(b) any reference to a valuation officer were a reference to the central valuation officer.

(2) The regulations are regulations 4(1), (2) and (5) to (7), 6 to 8, 9 except paragraphs (3), (5) to (8) and (10)(b)), 10 and 11, 12(1)(a) and (2), 13, 14, 15 (except paragraph (2)(f)), and 16.

(3) Regulation 8(1) shall apply as if the reference to the charging authority and its principal office were a reference to the appropriate Secretary of State and his principal office.

(4) Regulations 11 and 16 shall apply as if references to a relevant valuation and community charge tribunal were to the valuation and community charge tribunal established by regulations under Schedule 11 to the Act for the area in which the designated person has its principal place of business within England and Wales.

(5) At the same time as the central valuation officer serves a copy of a proposal under regulation 12(1) on the ratepayer in relation to a relevant pipe-line he shall serve such a copy on the appropriate Secretary of State.

(6) In this regulation "the designated person" means the person designated by regulations under section 53 of the Act in relation to the class of hereditaments which includes the relevant pipe-line.

PART IV ALTERATION OF CENTRAL RATING LISTS: OTHER CASES

Interpretation

18. In this Part –

"alteration" means alteration of a list in relation to a description of designated hereditaments, and "alter" shall be construed accordingly;

"designated hereditaments" means any description of hereditaments whose rateable value is specified in or determined under an order under paragraph 3(2) of Schedule 6 to the Act;

"list", unless the context otherwise requires, means a central non-domestic rating list;

"designated person", in relation to an entry in a list, means the person designated by regulations under section 53 of the Act in relation to the class of hereditaments to which the entry relates; and

"relevant valuation and community charge tribunal" means the valuation and community charge tribunal established by regulations under Schedule 11 to the Act for the area in which a relevant designated person has its principal place of business in England and Wales.

Designated hereditaments

19. The central valuation officer shall from time to time alter each list, whether prospectively or retrospectively, to conform with regulations under section 53 of, and orders under paragraph 3(2) of Schedule 6 to, the Act.

Effective date to be shown in the list

20. 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

21. —(1) Within six weeks of altering a list the central valuation officer shall serve notice on —

- (a) the designated person, and
- (b) the appropriate Secretary of State,

stating the effect of that alteration; and the appropriate Secretary of State shall as soon as is reasonably practicable alter the copy of the list deposited at his principal office under section 52(6B) of the Act(a).

(2) Where the central valuation officer receives or obtains information for the purposes of maintaining a list and on the basis of that information forms the opinion that no alteration of a list is required, he shall within six weeks of forming that opinion serve notice of that opinion on —

- (a) the designated person and
- (b) the appropriate Secretary of State.

(3) The central valuation officer shall take such steps as are reasonably practicable to secure that any notice required by this regulation to be served on the designated person is served no later than the notice so required to be served on the appropriate Secretary of State.

(4) Any notice required by this regulation to be served on a designated person shall be accompanied by a statement of the effect of the following provisions of this Part and of Part V.

Circumstances in which proposals may be made

22.—(1) Where a designated person considers that in respect of any of its designated hereditaments the rateable value shown in the list is not the amount properly determined in accordance with an order under paragraph 3(2) of Schedule 6 to the Act, that person may make a proposal by serving on the central valuation officer a notice in writing identifying the hereditaments in question and containing the information mentioned in paragraph (2).

(2) The information is —

- (a) the designated person's name and address;
- (b) the rateable value proposed to be entered in the list;
- (c) a statement of the designated person's reasons for believing the list to be incorrect;
- (d) if the proposal seeks an alteration of a day shown in the list as the day from which an entry has effect, the day proposed in its place.

(3) The central valuation officer shall, within six weeks of the service on him of a proposal, serve a copy of it on the appropriate Secretary of State.

Alterations agreed by central valuation officer

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

- (a) serve notice on the person making the proposal that he proposes to alter the list accordingly; and
- (b) within six weeks of the date of the notice so alter the list.

Withdrawal of proposals

24. A proposal may be withdrawn by notice in writing served on the central valuation officer.

(a) Section 52(6B) is inserted by paragraph 28 of Schedule 5 to the Local Government and Housing Act 1989 (c.42).

Agreed alterations following proposals

25. Where following the making of a proposal the central valuation officer and the person making the proposal agree on an alteration of the list in terms other than those contained in the proposal, and that agreement is signified in writing –

- (a) the central valuation officer shall not later than the expiry 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.

Disagreement as to proposed alteration

26.— (1) Where the central 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 25,

the disagreement shall, no later than the expiry of six months beginning on the day on which the proposal was served on him, be referred by the central valuation officer as an appeal to the relevant valuation and community charge tribunal by the person making the proposal against his refusal to alter the list.

(2) A referral under paragraph (1) may take place by means of the transmission to the clerk of the valuation and community charge tribunal of a statement of the following matters:—

- (a) the rateable value which is proposed to be entered in the list;
- (b) the date of service of the proposal;
- (c) the name and address of the designated person; and
- (d) the grounds on which the proposal was made.

(3) Where an appeal is referred as mentioned in this regulation, and on or after the day on which the proposal was served the central valuation officer has altered the list in respect of the hereditaments to which the proposal relates, the appellant shall be deemed also to have appealed against that alteration.

PART V APPEALS

Interpretation

27.—(1) In this Part –

“appeal”, unless the context otherwise requires, means an appeal under –

- (a) regulation 11, 16, 26 or 30; or
- (b) paragraph 4 of Schedule 4A to the Act^(a) (in this Part called an “appeal against a completion notice”);

“clerk”, in relation to an appeal, means the clerk of the relevant valuation and community charge tribunal;

“list” means a local or central non-domestic rating list;

“tribunal”, unless the context otherwise requires, means the members of a valuation and community charge tribunal convened in accordance with this Part for the purpose of disposing of an appeal;

^(a) Schedule 4A is inserted by paragraph 36 of Schedule 5 to the Local Government and Housing Act 1989 (c.42).

“the relevant valuation and community charge tribunal”, in relation to an appeal, means the valuation and community charge tribunal having jurisdiction in relation to the appeal in accordance with Parts II to IV of these Regulations.

(2) Any reference in this Part to a party to an appeal includes the person making the appeal and –

- (a) in relation to an appeal under regulation 11, 26 or 30, the valuation officer or, as the case may be, the central valuation officer;
- (b) in relation to an appeal under regulation 16, every person whose agreement is required under regulation 15;
- (c) in relation to an appeal against a completion notice, the charging authority.

Jurisdiction: exception

28. Where the appellant is a member of the relevant valuation and community charge tribunal, his appeal shall not be dealt with by that tribunal but by such other valuation and community charge tribunal as may be appointed for that purpose by the Secretary of State.

Appeals against completion notices

29.—(1) An appeal against a completion notice shall be initiated by serving on the clerk, within four weeks of the service of the notice or by 1st May 1990, whichever is the later, a notice in writing (a “notice of appeal”) accompanied by –

- (a) a copy of the completion notice, and
- (b) a statement of the grounds on which the appeal is made.

(2) The clerk shall, within two weeks of service of the notice of appeal, notify the appellant that he has received it, and shall serve a copy of the notice on the charging authority whose notice is the subject of the appeal.

Appeals against certification

30.—(1) Where an interested person in relation to a hereditament in respect of which a value is certified by a valuation officer in pursuance of regulations under paragraphs 10 to 12 of Schedule 7A to the Act^(a) is dissatisfied with the value so certified he may appeal against the certification in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving, before the expiry of six months beginning on the day of the certification, a notice on the valuation officer stating the appellant’s reasons for being dissatisfied.

(3) Unless, within four weeks of the date of the service of the notice of the appellant’s reasons under paragraph (2), either –

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

the disagreement shall at the expiry of that period be referred by the valuation officer to the relevant valuation and community charge tribunal as an appeal against that certification.

Arrangements for appeals

31.—(1) It shall be the duty of the president of a valuation and community charge tribunal to secure that arrangements are made for appeals to be determined in accordance with the following provisions of these Regulations.

(a) Schedule 7A is inserted by paragraph 40 of Schedule 5 to the Local Government and Housing Act 1989 (c.42).

(2) A tribunal shall not hear an appeal under regulation 16 until any appeal under regulation 11 in respect of the same proposal has been determined.

(3) Where two or more appeals relating to the same hereditament or hereditaments are referred under regulation 16 or 26, the order in which the appeals are dealt with shall be the order in which the alterations in question would, but for the disagreements which occasion the appeals, have taken effect.

(4) Where an appeal under regulation 16 and an appeal under section 23 of the Act (community charges) relate to the same property –

- (a) the president of the valuation and community charge tribunal shall secure that the appeals are dealt with in such order as appears to him best designed to secure the interests of justice;
- (b) the community charges registration officer shall be joined as a party to the appeal under regulation 16, and
- (c) the valuation officer shall be joined as a party to the appeal under section 23.

(5) The clerk shall as soon as is reasonably practicable give written notification to any person who is made a party to an appeal under paragraph (4).

Withdrawal

32.—(1) An appeal may be withdrawn where, before the commencement of a hearing or of consideration of written representations, notice in writing to that effect is given to the clerk by –

- (a) the appellant, in the case of an appeal against a completion notice; and
- (b) every party to the appeal except the valuation officer in any other case.

(2) Where after the referral of an appeal under regulation 16 the valuation officer alters the list in accordance with the proposal, or there is an agreement under regulation 15 or 25, the valuation officer or, as the case may be, the central valuation officer shall notify the clerk accordingly, and the appeal shall be deemed to have been withdrawn.

Disposal by written representations

33.—(1) An appeal may be disposed of on the basis of written representations if all the parties have given their agreement in writing.

(2) Where all the parties have given their agreement as mentioned in paragraph (1), the clerk shall serve notice on the parties accordingly; and within four weeks of service of such a notice on him each party may serve on the clerk a notice stating –

- (a) his reasons or further reasons for believing the proposal to be well-founded, or for believing the list to be accurate, as the case may be; or
- (b) that he does not intend to make further representations.

(3) A copy of any notice served in pursuance of paragraph (2) shall be served by the clerk on the other party or parties to the appeal, and shall be accompanied by a statement of the effect of paragraphs (4) and (5).

(4) Any party on whom a notice is served under paragraph (3) may within four weeks of that service serve on the clerk a further notice stating his reply to the other party's statement, or that he does not intend to make further representations, as the case may be; and the clerk shall serve a copy of any such further notice on the other party or parties.

(5) After the expiry of four weeks beginning with the expiry of the period of four weeks mentioned in paragraph (4) the clerk shall submit copies of –

- (a) any information transmitted under regulation 16(2), and
- (b) any notice under paragraph (2) or (4)

to a tribunal constituted as provided in regulation 38.

(6) The tribunal to which an appeal is referred as provided in paragraph (5) may if it thinks fit –

- (a) require any party to furnish in writing further particulars of the grounds relied on and of any relevant facts or contentions;
- (b) require any party to attend to give evidence or produce documents; or
- (c) order that the appeal be disposed of on the basis of a hearing.

(7) Where a tribunal requires any party to furnish any particulars under paragraph (6)(a), it shall serve a copy of such particulars on every other party, and each such party may within four weeks of such service serve on the clerk any further statement he wishes to make in response.

(8) Where a tribunal requires any party to attend as provided in paragraph (6)(b) it shall notify all the other parties accordingly, and shall give each other party an opportunity to give evidence or produce documents in support or rebuttal of any evidence given or any document produced.

(9) Any party may at any time before an appeal is determined under this regulation by notice in writing served on the clerk withdraw his agreement under paragraph (1).

Pre-hearing review

34. With a view to clarifying the issues to be dealt with at a hearing a chairman appointed under regulation 8 of the Valuation and Community Charge Tribunals Regulations 1989(a) –

- (a) may on the application of a party or of his own motion, not less than four weeks after giving notice to the parties to that effect, order a pre-hearing review to be held; and
- (b) shall endeavour on the pre-hearing review to secure that all the parties make such admissions and agreements as ought reasonably to be made by them in relation to the proceedings.

Notice of hearing

35.—(1) Where an appeal is to be disposed of on the basis of a hearing, the clerk shall, not less than four weeks before the date in question, serve on the parties notice of the date, time and place appointed for the hearing.

(2) The clerk shall advertise the date, time and place appointed for any hearing by causing a notice giving such information to be affixed –

- (a) outside the office of the valuation and community charge tribunal, and
- (b) outside an office of the charging authority appointed by the authority for that purpose, or in another conspicuous place within that authority's area.

(3) The notice required by paragraph (2) shall name a place where a list of the appeals to be heard may be inspected.

Disqualification from participating

36.—(1) A person shall be disqualified from participating in the hearing or determination of, or acting as clerk or officer of a tribunal in relation to –

- (a) an appeal against a completion notice if he is a member of a relevant charging authority, or
- (b) an appeal under regulation 16, 26 or 30 if he is a member of a relevant special authority.

(2) In this regulation “relevant charging authority” and “relevant special authority” mean a charging authority or special authority in whose area is situated the hereditament which is the subject of the appeal.

(a) S.I. 1989/439.

Representation at the hearing

37. Any party to an appeal which is to be decided at a hearing may appear in person (with assistance from any person if he wishes), by counsel or solicitor, or any other representative (other than a person who is a member, clerk or other employee of the valuation and community charge tribunal).

Conduct of the hearing

38.—(1) Subject to paragraph (2), a valuation and community charge tribunal's functions of hearing or determining an appeal shall be discharged by three members of the tribunal, who shall include at least one chairman; and a chairman shall preside.

(2) Where all parties to an appeal who appear so agree, the appeal may be decided by two members of a tribunal, and notwithstanding the absence of a chairman.

(3) The hearing shall take place in public, unless the tribunal otherwise orders on the application of a party, and on being satisfied that the interests of that party would be prejudicially affected.

(4) If at a hearing of an appeal to which a valuation officer is a party every party other than the valuation officer fails to appear, the tribunal may dismiss the appeal.

(5) If at a hearing of an appeal against a completion notice the appellant does not appear, the tribunal may dismiss the appeal.

(6) If at the hearing of an appeal any party does not appear the tribunal may hear and determine the appeal in his absence.

(7) The tribunal may require any witness to give evidence by oath or affirmation, and shall have power for that purpose to administer an oath or affirmation in due form.

(8) Unless the tribunal determines otherwise –

(a) on the hearing of an appeal under regulation 11, or arising from an alteration of a list by the valuation officer, the valuation officer shall begin the hearing; and

(b) on the hearing of an appeal against a completion notice, the charging authority shall begin the hearing;

and in any other case parties at the hearing may be heard in such order as the tribunal may determine.

(9) Parties at the hearing may examine any witness before the tribunal and call witnesses.

(10) A hearing may be postponed or adjourned for such time, to such place and on such terms (if any) as the tribunal thinks fit; and reasonable notice of the time and place to which the hearing has been adjourned or postponed shall be given to any party not present.

(11) If it thinks fit a tribunal may after notice to the parties inviting them to be present inspect any hereditament which is the subject of the appeal or any comparable hereditament to which its attention is directed.

(12) Where on the hearing of an appeal under regulation 16 or 30 –

(a) the valuation officer contends that the proposal or the appeal under regulation 30 was not validly made, and

(b) the tribunal does not uphold his contention,

the tribunal shall not immediately proceed to determine the appeal unless every party so agrees.

(13) Subject to any provision of this Part, the tribunal –

(a) shall conduct the hearing in such manner as it considers most suitable to the clarification of the issues before it, and generally to the just handling of the proceedings;

- (b) shall so far as appears to it appropriate seek to avoid formality in its proceedings; and
- (c) shall not be bound by any enactment or rule of law relating to the admissibility of evidence before courts of law.

Evidence: general

39.—(1) This regulation applies to information supplied in pursuance of regulation 49 or paragraph 5 of Schedule 9 to the Act.

(2) Subject to the provisions of this regulation, information to which this regulation applies shall in any relevant proceedings be admissible as evidence of any fact stated in it; and any document purporting to contain such information shall, unless the contrary is shown, be presumed –

- (a) to have been supplied by the person by whom it purports to have been supplied;
- (b) to have been supplied by that person in any capacity in which it purports to have been supplied.

(3) Information to which this regulation applies shall not be used in any relevant proceedings by a valuation officer unless –

- (a) not less than two weeks' notice, specifying the information to be so used and the hereditament or hereditaments to which it relates, has previously been given to every other party to the proceedings; and
- (b) any person who has given not less than 24 hours' notice of his intention to do so has been permitted by that officer, at any reasonable time, to inspect and take extracts from the documents or other media in or on which such information is held.

(4) Any person to whom notice relating to any hereditaments has been given under paragraph (3)(a) may before the hearing serve notice on the valuation officer specifying (subject to paragraph (5)) one or more other hereditaments as being hereditaments which are comparable in character or otherwise relevant to that person's case, and requiring the valuation officer –

- (a) to permit him at any reasonable time specified in the notice to inspect and (if he so desires) to make a copy of, any document containing information to which this regulation applies which relates to those other hereditaments and is in the possession of the valuation officer; and
- (b) to produce at the hearing or to submit to the tribunal such documents as before the hearing he has informed the valuation officer that he requires.

(5) The number of hereditaments specified in a notice under paragraph (4) shall not exceed the number specified in accordance with paragraph (3)(a) in the notice given by the valuation officer under that paragraph.

(6) Where a notice has been given to the valuation officer under paragraph (4), and the valuation officer refuses or fails to comply with the notice, the person who gave the notice may apply to the tribunal, or, as the case may be, the arbitrator appointed to determine the appeal; and that tribunal or arbitrator may, if satisfied that it is reasonable to do so, direct the valuation officer to comply with the notice as respects all the hereditaments or such of them as the tribunal or arbitrator may determine.

(7) In this regulation "relevant proceedings" means any proceedings on or in consequence of an appeal, and any proceedings on or in consequence of a reference to arbitration under regulation 46.

Evidence of lists and other documents

40. The contents of a list or certificate may be proved by the production of a copy of it, or of the relevant part, purporting to be certified to be a true copy by the valuation officer; and the contents of a completion notice may be proved by the production of a copy of it purporting to be certified to be a true copy by the proper officer of the charging authority.

Decisions

41.—(1) An appeal shall be decided by a majority of members participating; and where it falls to be disposed of by two members and they are unable to agree, it shall be remitted by the clerk to be decided by a tribunal consisting of different members.

(2) The decision of the tribunal –

(a) shall be given in writing and signed by the chairman or if there was no chairman the presiding member; and

(b) shall as soon as is reasonably practicable be notified in writing to the parties.

(3) The tribunal shall on the request of any party made on or before the giving or notification of the decision give reasons for the decision.

Orders

42.—(1) On or after deciding an appeal under regulation 16 or 26, or an appeal against a completion notice, the tribunal may in consequence of the decision by order require a valuation officer to alter a list in accordance with any provision made by or under the Act.

(2) On or after deciding an appeal under regulation 30 the tribunal may in consequence of the decision by order require a valuation officer to alter any determination or certification given by him for the purposes of Schedule 7A to the Act.

(3) The valuation officer shall comply with an order under paragraph (1) or (2) within six weeks beginning on the day of its making.

(4) Where the decision is that a disputed rateable value should be an amount greater than –

(a) the amount shown in the list at the date of the proposal, and

(b) the amount contended for in the proposal,

the order shall require the list to be altered with effect from the day on which the decision is given.

(5) Where it appears that circumstances giving rise to an alteration ordered by a tribunal have at the date of the decision ceased to exist, the order may require the alteration to be made in respect of such period as appears to the tribunal to be commensurate with the duration of those circumstances.

(6) An order under this regulation may require any matter ancillary to its subject-matter to be attended to.

Records of decisions etc.

43.—(1) It shall be the duty of the clerk to make arrangements for each decision, each order made under regulation 42, and, where reasons have been given, the reasons for the decision, to be recorded.

(2) The record may be kept in any form, whether documentary or otherwise; and a copy of each entry shall be transmitted to each party to the appeal to which the entry relates.

(3) Any party to an appeal or representative of such a party may, at a reasonable time stated by or on behalf of the tribunal concerned and without making payment, inspect records which relate to decisions and orders of the tribunal which are required to be made by paragraph (1).

(4) If without reasonable excuse a person having custody of records intentionally obstructs a person in exercising the right conferred by paragraph (3) he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

(5) The member who presided at the hearing or determination of an appeal may authorise the correction of any clerical error in the decision or record, and a copy of the relevant entry as so amended shall be transmitted as required by paragraph (2).

(6) The production in any proceedings in any court of law of a document purporting to be certified by the clerk to be a true copy of a record or decision of that tribunal shall, unless the contrary is proved, be sufficient evidence of the document and of the facts it records.

Review of decisions

44.—(1) A tribunal constituted as provided in paragraph (2) shall have power on written application by a party to review and revoke, vary or set aside by certificate under the hand of the presiding member –

- (a) any decision on the grounds mentioned in paragraph (3), and
- (b) the decision on an appeal against a completion notice on the grounds mentioned in paragraph (4).

(2) As far as is reasonably practicable, the tribunal appointed to consider an application for a review shall consist of the same members as constituted the tribunal which took the decision subject to review.

(3) The grounds referred to in paragraph (1)(a) are –

- (a) that the decision was wrongly made as a result of clerical error;
- (b) that a party did not receive notice of the hearing leading to the decision, and did not appear;
- (c) that a party did not appear and can show reasonable cause why he did not do so;
- (d) that the decision is affected by a decision of, or on appeal from, the High Court in relation to an appeal under section 23 of the Act in respect of property consisting of or comprised in the hereditament which was the subject of the tribunal's decision; or
- (e) that the interests of justice otherwise require such a review.

(4) The grounds mentioned in paragraph (1)(a) are that new evidence the existence of which could not have been ascertained by reasonably diligent inquiry or could not have been foreseen, has become available since the conclusion of the proceedings to which the decision relates.

(5) If a tribunal revokes a decision in pursuance of this regulation, it shall set aside any order made in pursuance of that decision and shall order a re-hearing or redetermination before either the same or a different tribunal.

Appeals

45.—(1) An appeal shall lie to the Lands Tribunal in respect of a decision or order which is given or made by a tribunal on an appeal under regulation 11, 16, 26 or 30.

(2) An appeal under paragraph (1) may be dismissed if it is not made within four weeks of the date of the decision or order that is the subject of the appeal.

(3) The Lands Tribunal may confirm, vary, set aside, revoke or remit the decision of the tribunal, and may make any order the tribunal could have made.

(4) Valuation officers shall act in accordance with any order made by the Lands Tribunal; and paragraph 9 of Schedule 11 to the Act shall have effect subject to this requirement.

Arbitration

46.—(1) Where at any time before the beginning of a hearing or the consideration by a tribunal of written representations it is so agreed in writing between the persons who, if a dispute were to be the subject of an appeal to the tribunal, would be the parties to the appeal, the question shall be referred to arbitration.

(2) Section 31 of the Arbitration Act 1950(a) shall have effect for the purposes of the referral of a question in pursuance of this regulation as if such referral were to arbitration under another Act within the meaning of that section.

(3) In any arbitration in pursuance of this regulation the award may include any order which could have been made by a tribunal in relation to the question; and paragraph 9 of Schedule 11 to the Act shall apply to such an order as it applies to an order recorded in pursuance of these Regulations.

PART VI MISCELLANEOUS AND GENERAL

Service of notices

47.—(1) Without prejudice to section 233 of the Local Government Act 1972(b) and paragraph (2) below, any notice required or authorised to be served may be served either

- (a) by delivering it -
 - (i) to the person on whom it is to be served; or
 - (ii) to any other person authorised by him to act as his agent for the purpose;
- (b) by leaving it at or forwarding it by post to -
 - (i) the usual or last-known place of business of that person, or
 - (ii) in the case of a company, its registered office, or
 - (iii) the usual or last known place of business or registered office of any other person authorised as mentioned in paragraph (a)(ii);
- (c) by delivering it to some person on the premises to which it relates or, if there is no person on the premises to whom it can so be delivered, then by fixing it on some conspicuous part of the premises;
- (d) without prejudice to the foregoing provisions of this regulation, where a hereditament to which the document relates is a place of business of the person on whom it is to be served, by leaving it at, or forwarding it by post addressed to that person at that place of business.

(2) Where any notice which is required or authorised to be served on a person falls to be served by or on behalf of the Common Council or by an officer of the Common Council, it may be given or served in any manner in which it might be given or served under section 233 of the Local Government Act 1972 if the Common Council were a local authority within the meaning of that section.

(3) Any notice required or authorised to be served on the owner or occupier of any premises may be addressed by the description of "owner" or "occupier" of the premises (naming them), without further name or description.

(4) Any notice required or authorised to be served on a valuation officer may be served by -

- (a) addressing the notice or document to the valuation officer for the area in question, without further description, and
- (b) being delivered at or sent by post to his office.

(5) In this regulation -

- (a) any reference to a notice includes a reference to a proposal and any other document required or authorised to be served; and
- (b) any reference to such requirement or authorisation is to requirement or authorisation under these Regulations.

(a) 1950 c. 27 (b) 1972 c. 70.

Retention of records

48.—(1) Before amending an entry in a local or central non-domestic rating list, a valuation officer or, as the case may be, the central valuation officer shall ensure that a record (which need not be in documentary form) is made of the entry.

(2) A record made under paragraph (1) shall be retained until the expiry of six years beginning on the day on which new lists are compiled.

(3) The clerk of a valuation and community charge tribunal shall secure that records of decisions under Part V of these Regulations are retained until the expiry of the period mentioned in paragraph (2) or such later date as any such record may reasonably be required for the purposes of an appeal against a decision of the tribunal.

Information to be supplied by charging authorities

49.—(1) Information of the description set out in paragraph (2) is hereby prescribed for the purposes of paragraph 6(1A) of Schedule 9 to the Local Government Finance Act 1988(a).

(2) In relation to any property such as is mentioned in paragraph (3), the information is –

- (a) the address of the property;
- (b) the nature of the event by reason of which, in the opinion of the charging authority, the local non-domestic rating list is required to be altered;
- (c) the day from which, in the opinion of the charging authority, such alteration should have effect; and
- (d) if the property is shown in a local non-domestic rating list, any reference number ascribed to it in that list.

(3) The property referred to in paragraph (2), in relation to a charging authority, is any non-domestic property in the authority's area –

- (a) which is, in the authority's opinion, property which is or may become liable to a rate, and
- (b) in relation to which –
 - (i) there is no entry in the local rating list; or
 - (ii) in the authority's opinion any entry in such a list requires to be altered.

(4) The information required by this regulation shall be supplied as soon as is reasonably practicable after it comes to the attention of the charging authority.

Community charge appeals

50. The Valuation and Community Charge Tribunals Regulations 1989(b) shall be amended as follows:–

- (a) in regulation 19 there shall be added at the end –

“(2) Where in pursuance of regulation 31(4) of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990 a valuation officer is joined as a party to an appeal, the clerk shall as soon as is reasonably practicable serve on the valuation officer a copy of the appellant's notice of appeal.”;

(a) Paragraph 6(1A) is inserted by paragraph 47(1) of Schedule 5 to the Local Government and Housing Act 1989.
(b) S.I. 1989/439.

(b) after regulation 31(1)(c) there shall be added –

“(cc) the decision is affected by a decision of the Lands Tribunal, or of a court on appeal from that Tribunal, in respect of property which was the subject of the tribunal’s decision;”.

13th March 1990

Chris Patten
Secretary of State for the Environment

Signed by authority of
the Secretary of State for Wales
13th March 1990

Ian Grist
Parliamentary Under Secretary of State,
Welsh Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations concern the alteration of non-domestic rating lists (which come into force under the Local Government Finance Act 1988 on 1st April 1990) by valuation officers, proposals from other persons for such alterations, and for appeals to valuation and community charge tribunals where there is disagreement about an alteration between a valuation officer and another person making a proposal for the alteration of a list.

Part II deals with the time from which an alteration is to have effect (regulations 4 to 6), the manner in which a valuation officer notifies other persons of an alteration made by him (regulation 8), proposals for alterations by other persons (regulations 9 and 10) and the procedure following the making of such proposals (regulations 11 to 16).

Part III applies the provisions of Part II, modified as appropriate, to cross-country pipe-lines which are required to be shown on central rating lists.

Part IV makes provision for the alteration of central rating lists in relation to hereditaments the rateable values of which are specified in or determined under orders made by the Secretary of State under paragraph 3(2) of Schedule 6 to the 1988 Act.

Part V makes provision for the procedure in relation to appeals where there is disagreement about the alteration of rating lists, about the validity of proposals for their alteration, against completion notices under Schedule 4A to the 1988 Act and against amounts certified by the valuation officer under Schedule 7A (non-domestic rating in 1990-1995) to the 1988 Act.

Part VI provides for the manner in which notices under the Regulations may be served, and for the retention of records by valuation officers and valuation and community charge tribunals (regulations 47 and 48). Regulation 49 prescribes the description of information to be supplied to valuation officers by charging authorities. Regulation 50 amends the Valuation and Community Charge Tribunals Regulations 1989 so that the valuation officer can be joined as a party to community charge appeals, and decisions in rating cases which bear on prior decisions in appeals relating to the standard community charge may be reviewed by the valuation and community charge tribunal concerned.

£3.40 net

ISBN 0 11 003582 8

Printed in the United Kingdom for HMSO

850 WO657 C50 3/90 452 7102 O/N 88174