
STATUTORY INSTRUMENTS

2005 No. 659

The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005

PART 1

Preliminary

Citation, application and commencement

1. These Regulations, which apply to England only, may be cited as the Non-Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2005 and shall come into force on 1st April 2005.

Interpretation: general

2.—(1) In these Regulations—

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

“appeal” means an appeal under—

- (a) regulation 8 or 13;
- (b) paragraph 4 of Schedule 4A(1) to the Act as it applies for the purposes of Part 3 of the Act (in these Regulations called an “appeal against a completion notice”); or
- (c) paragraph 5C of Schedule 9 to the Act (in these Regulations called an “appeal against imposition of a penalty”);

“authority” means a billing authority;

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

“completion notice” means a notice under paragraph 1 of Schedule 4A to the Act as it applies for the purposes of Part 3 of the Act (non-domestic rating), which states the completion day as 1st April 2005 or later;

“interested person” means—

- (a) in relation to a hereditament which forms part of the Crown Estate and is held by the Crown Estate Commissioners under their management within the meaning of section 1 of the Crown Estate Act 1961(2), the Crown Estate Commissioners,
- (b) in relation to any other hereditament,
 - (i) the occupier;
 - (ii) any other person (other than a mortgagee not in possession) having in any part of the hereditament either a legal estate, or an equitable interest such as would entitle

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

(2) 1961 c. 55.

him (after the cessation of any prior interest) to possession of the hereditament or any part of it; and

- (iii) any person having a qualifying connection with any person described in subparagraph (i) or (ii);

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

“proposer” means the person making a proposal;

“qualifying connection” has the meaning given in paragraph (2);

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

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

“subsidiary”, “company” and “holding company” have the same meanings as in section 736 and 736A of the Companies Act 1985(3);

“the relevant valuation tribunal”, in relation to a proposal or appeal and subject to regulation 22, means the valuation tribunal established by regulations under Schedule 11 to the Act for the area in which is situated the hereditament to which the proposal or appeal, as the case may be, relates; and

“valuation tribunal” means the members of a valuation tribunal convened in accordance with Part 5 for the purpose of disposing of an appeal under these Regulations.

- (2) A person shall be treated as having a qualifying connection with another—
- (a) where both persons are companies, and—
 - (i) one is a subsidiary of the other; or
 - (ii) both are subsidiaries of the same company; or
 - (b) where only one person is a company, the other person (the “second person”) has such an interest in that company as would, if the second person were a company, result in its being the holding company of the other.
- (3) Any reference in these Regulations to a party to an appeal includes the person making the appeal (“the appellant”) and—
- (a) in relation to an appeal under regulation 8 or an appeal against imposition of a penalty, the valuation officer or, as the case may be, the central valuation officer;
 - (b) in relation to an appeal under regulation 13—
 - (i) every person whose agreement is required under regulation 12; and
 - (ii) any other person who has been a ratepayer in relation to the hereditament since the proposal was made and who has notified the valuation officer in writing before the hearing, or before determination on the basis of written representations under regulation 25, that he wishes to be a party to the appeal;
 - (c) in relation to an appeal against a completion notice, the relevant authority.

(3) 1985 c. 6. Section 736A was inserted by section 144 of the Companies Act 1989 (c. 40).