

**2006 No. 2312**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Alteration of Lists and Appeals)  
(England) (Amendment) Regulations 2006**

<i>Made</i> - - - -	<i>23rd August 2006</i>
<i>Laid before Parliament</i>	<i>1st September 2006</i>
<i>Coming into force</i> - -	<i>1st October 2006</i>

The Secretary of State, in exercise of the powers conferred by sections 55(2) and (4) to (6) and 143(1) and (2) of, and paragraph 8 of Schedule 11 to, the Local Government Finance Act 1988(a), makes the following Regulations:

**Citation, application and commencement**

1. These Regulations, which apply to England only, may be cited as the Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2006 and shall come into force on 1st October 2006.

**Amendments to the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005**

2.—(1) The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005(b) are amended as follows.

(2) In regulation 4(3)(b)(i) (Circumstances in which proposals may be made) after “(or a person having a qualifying connection with that person)” insert “, acting in the same capacity,”.

(3) In regulation 5(2)(b) (Periods in which proposals may be made: 2005 and subsequent lists) for “only be made within six months of” substitute “be made no later than six months after”.

(4) In regulation 6 (Proposals: general)—

- (a) in paragraph (1)(b)(i) after “person” insert “and, if so, the capacity in which he makes the proposal”;
- (b) in paragraph (1)(e)(vi)—
  - (i) for “(i) and (l)” substitute “(i) to (l)”, and
  - (ii) after “occupy,” insert “other than a proposal made by a relevant authority or a person described in regulation 4(2)(c),”;

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(a) 1988 c.41. These powers are devolved, 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), *see* the reference to the Local Government Finance Act 1988 in Schedule 1.  
(b) S.I. 2005/659.

- (c) for paragraph (3) substitute—
- “(3) The information required by paragraph (1)(e)(vi) is—
- (a) where the proposer is the occupier, the amount payable each year by the proposer, as at the date of the proposal, in respect of the lease, easement or licence to occupy; and
  - (b) where the proposer is not the occupier, the amount payable each year to the proposer, as at the date of the proposal, in respect of the lease, easement or licence to occupy.”.

(5) In regulation 8 (Invalid proposals)—

(a) for paragraph (1) substitute—

“(1) Subject to paragraphs (1A) to (1C), where the valuation officer is of the opinion that a proposal has not been validly made, he may, at any time after its service on him, serve notice (an “invalidity notice”) on the proposer that he is of that opinion and stating—

    - (a) the reasons for that opinion; and
    - (b) the effect of paragraphs (3) to (6).

(1A) The valuation officer may not issue an invalidity notice after any—

    - (a) notice has been given under regulation 25(2) that all parties have given their agreement that an appeal may be disposed of on the basis of written representations;
    - (b) notice has been given under regulation 27(1) of the date, time and place appointed for the hearing by the valuation tribunal of an appeal arising from the proposal; or
    - (c) agreement has been reached under regulation 38(1).

(1B) The valuation officer may not serve an invalidity notice more than four weeks after the proposal to which it relates was served on him other than with the consent of the proposer, given by notice in writing.

(1C) Where an invalidity notice is served—

    - (a) if it is served more than four weeks after the proposal to which it relates was served on the valuation officer but before a disagreement as to the proposed alteration has been referred to the relevant valuation tribunal under regulation 13—
      - (i) the invalidity notice shall state the effect of paragraph (9A); and
      - (ii) the valuation officer shall serve a copy of the invalidity notice on any person who has been served a copy of the proposal to which it relates under regulation 9 and on any interested person who has served notice under regulation 11(3)(a); or
    - (b) if a disagreement as to the proposed alteration has been referred to the relevant valuation tribunal under regulation 13—
      - (i) the invalidity notice shall state the effect of regulation 23(2);
      - (ii) the valuation officer shall serve a copy of the invalidity notice on any person who has been served a copy of the proposal to which it relates under regulation 9 and on any interested person who has served notice under regulation 11(3)(a); and
      - (iii) the valuation officer shall inform the clerk of the relevant valuation tribunal that the invalidity notice has been served and of any withdrawal of that notice under paragraph (2).”;

(b) for paragraph (5) substitute—

“(5) Where a proposal is made under paragraph (3)(a)—

    - (a) the proposal in respect of which the invalidity notice was served shall be treated as withdrawn; and

- (b) where a disagreement as to the proposed alteration has been referred to the relevant valuation tribunal under regulation 13 as an appeal that appeal shall be treated as withdrawn.”;
  - (c) in paragraph (9) for “Until” substitute “Subject to paragraph (9A), until”;
  - (d) after paragraph (9) insert—
    - “(9A) Where an invalidity notice is served more than four weeks after the service of the proposal to which it relates, any period of time in regulations 9 to 13 which has started to run—
      - (a) shall cease to run with effect from the date of service of the notice until it is finally decided that the proposal was validly made; and
      - (b) where it is finally decided as so mentioned, shall start to run again with effect from the date of that final decision as if there had been no interruption.”;
  - (e) in paragraph (10), for “paragraph (9)”, substitute “paragraphs (9) and (9A)”.
- (6) In regulation 14 (Time from which alteration is to have effect: 2005 and subsequent lists) after paragraph (5) insert—
- “(5A) For the purposes of paragraph (5)(a), a proposal which is made under regulation 8(3)(a) shall be deemed to have been served on the valuation officer on the day on which the proposal to which the invalidity notice relates was served.”.
- (7) After regulation 17 insert—

## “PART 2A

### Alteration of 1995 local rating lists etc

#### **Proposals relating to 1995 lists**

- 17A.**—(1) In this regulation—
- “1995 list” means a local non-domestic rating list compiled on 1st April 1995; and
  - “2000 list” means a local non-domestic rating list compiled on 1st April 2000.
- (2) Where, on or before 31st March 2006, a valuation officer altered a 2000 list for 1st April 2000 (otherwise than in pursuance of a proposal) so as to show in it, or delete from it, a hereditament which, since the list was compiled, had come into existence or ceased to exist, a proposal to alter a 1995 list for 31st March 2000 to the same effect may be made.
- (3) Subject to paragraphs (4) to (6), Part 2 of these Regulations shall apply in relation to a proposal made by virtue of paragraph (2) as if any reference to a list or a list compiled on or after 1st April 2005 were a reference to a 1995 list.
- (4) The following regulations shall not apply in relation to a proposal made by virtue of paragraph (2)—
- (a) regulation 4(1)(a) to (j) and (m) to (o);
  - (b) regulation 6(1)(e)(vi); and
  - (c) regulation 14.
- (5) Regulation 5(1) shall apply as if “1st April 2007” were substituted for the words “the day on which the next list is compiled”.
- (6) An alteration to a 1995 list made by virtue of this regulation shall have effect from 31st March 2000.
- (7) Part 5 of these Regulations shall apply for the purposes of an appeal under regulation 8 or 13 in connection with a proposal made by virtue of paragraph (2) as if any reference to a list included a reference to the 1995 list.

(8) Regulation 41(2) shall not apply to a record in relation to the 1995 list made under regulation 41(1) and any such record shall be retained until 31st March 2016.”.

(8) In regulation 24(1) after “8(2)” insert “or (5)(b)”.

Signed by authority of the Secretary of State

23rd August 2006

*Phil Woolas*  
Minister of State  
Department for Communities and Local Government

## EXPLANATORY NOTE

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

These Regulations amend the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 (“the 2005 Regulations”), which specify the circumstances in which a rating list may be amended. In particular, they permit a ratepayer to make a proposal to the valuation officer to alter the rateable value shown in a rating list for a hereditament and for appeals to the valuation tribunal in cases where agreement cannot be reached.

Regulation 2(2) amends regulation 4(3)(b)(i) of the 2005 Regulations with the effect that where a person makes a proposal in one capacity, for example as the occupier, he may make a duplicate proposal if he or she changes capacity and, for example, becomes the owner of the hereditament.

Regulation 2(3) amends regulation 5(2)(b) of the 2005 Regulations. This is so that a proposal to alter a rating list in respect of a hereditament as a result of a decision in relation to another hereditament of a valuation tribunal, the Lands Tribunal or a court may be made at any time until six months after new rating lists have been compiled.

Regulation 6 of the 2005 Regulations is amended by regulation 2(4). Paragraph (a) amends regulation 6(1)(b)(i) so that if a proposal is made by an interested person, they are required to state what their capacity is. Paragraph (b) amends regulation 6(1)(e)(vi) of the 2005 Regulations to extend the classes of proposal in respect of which the ratepayer must provide the valuation officer with information about the amount payable in respect of a lease, easement or licence to occupy the hereditament and also reduces the classes of proposer who must provide that information. Paragraph (c) substitutes a new regulation 6(3) which clarifies what information must be provided by different classes of proposer where there is such a lease, easement or licence.

Regulation 2(5) amends regulation 8 of the 2005 regulations. It extends the period during which a valuation officer may serve notice that a proposal has been invalidly made provided that the ratepayer consents if it is served more than four weeks after the proposal was served on the valuation officer. It also makes arrangements for the provision of additional information to the ratepayer and other interested parties by the valuation officer about the effects of an invalidity notice where it is issued after four weeks.

Regulation 14 of the 2005 Regulations is amended by the addition, by regulation 2(6), of an additional paragraph (5A). This provides that where, under regulation 14(5), an alteration to a rating list falls to be made with effect from the day the proposal was served on the valuation officer, if that proposal replaced a previous proposal in respect of which an invalidity notice has been served, the alteration shall have effect from the day on which the original proposal was served.

Regulation 2(7) inserts a new Part 2A into the 2005 Regulations. This Part re-establishes a right to make a proposal to alter a 1995 local rating list following a revision to a 2000 list instigated by a valuation officer on the grounds of a split or merger. This right was available under the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 (S.I. 1993/291), as amended, until 31st March 2005. Ratepayers will now be able to make proposals in these circumstances up to 31st March 2007. Provision is made so that Part 5 of the 2005 Regulations applies to appeals in connection with such proposals.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business is available from the Department for Communities and Local Government, Non-Domestic Rates Policy Branch; telephone 020 7944 4223 or email [ndr@communities.gov.uk](mailto:ndr@communities.gov.uk).

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