
WELSH STATUTORY INSTRUMENTS

2000 No. 792

The Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2000

Time from which alteration is to have effect

9. After regulation 13, insert —

“Time from which alteration is to have effect: general

13A. –

(1) Subject to regulation 44, this regulation has effect in relation to alterations to a list compiled on or after 1st April 2000.

(2) Subject to paragraphs (3) and (14), when an alteration is made to correct any inaccuracy in the list on the day it was compiled, then

(a) where the alteration is made in pursuance of a proposal, it shall have effect —

(i) if the proposal is served on the valuation officer on or before 30th September in the financial year⁽¹⁾ in which the list is compiled, from the day on which the list is compiled;

(ii) if the proposal is served on the valuation officer after 30th September in that year but before the end of that year, from 1st October in that year; or

(iii) if the proposal is served on the valuation officer after the end of that year, from the first day in the financial year in which the proposal is served, and

(b) where the alteration is not made in pursuance of a proposal, the alteration shall have effect from the first day of the financial year in which the alteration is made.

(3) An alteration made as a consequence of a hereditament coming into existence or ceasing to exist in the circumstances described in paragraph (4) shall have effect from the day on which the circumstances giving rise to the alteration occurred.

(4) The circumstances mentioned in paragraph (3) are those in which —

(a) property previously rated as a single hereditament becomes liable to be rated in parts,

(b) property previously rated in parts becomes liable to be rated as a single hereditament, or

(c) any part of a hereditament becomes part of a different hereditament.

(5) Subject to paragraphs (7) and (14) —

(a) where an alteration is made in pursuance of a proposal on the grounds of a material change of circumstances, other than a change to which paragraph (3) or (9) applies, the alteration shall have effect from the day on which the circumstances

(1) “financial year” means a period of 12 months beginning with 1st April, *see* section 145(3) of the Local Government Finance Act 1988.

giving rise to the alteration first arose, or the first day in the financial year in which the proposal is served, whichever is the later, and

- (b) where an alteration is made on the grounds of a material change of circumstances, other than a change to which paragraph (3) or (9) applies, and is not made in pursuance of a proposal, the alteration shall have effect from the day on which the circumstances giving rise to the alteration arose or the first day of the financial year in which the alteration is made whichever is the later.

(6) Subject to paragraphs (7) and (14), where an alteration is made so as —

- (a) to show in the list a hereditament which, since the list was compiled —
 - (i) has come into existence; or
 - (ii) has ceased to be exempt from non-domestic rating; or
 - (iii) has ceased to be, or become, required to be shown in the central list; or
 - (iv) has ceased to be, or come to form, a part of an authority's area by virtue of a change in that area, or
- (b) to reflect in a list part of a hereditament which, since the list was compiled, has ceased to be exempt,
 - the alteration shall have effect from —
 - (aa) where it is made in pursuance of a proposal, the day that would apply under paragraph 5(a), or
 - (bb) where it is not made in pursuance of a proposal, the day that would apply under paragraph 5(b).

(7) For the purpose of paragraphs (5) and (6), where an alteration is made in pursuance of a proposal served during April in any financial year subsequent to that in which a list is compiled and the circumstances giving rise to the alteration first arose in March immediately preceding the month of April in which the proposal is served, then the proposal shall be treated as served in that preceding month,

(8) Notwithstanding paragraph (5), where an alteration is made —

- (a) to show in or delete from a list any hereditament which, since the list was compiled —
 - (i) has ceased to exist; or
 - (ii) has become or has ceased to be domestic property; or
 - (iii) has become exempt from non-domestic rating,

or

- (b) to reflect in a list part of a hereditament becoming or ceasing to be domestic property or becoming exempt,

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

(9) Notwithstanding the foregoing provisions of this regulation, where a list is altered to give effect to a completion notice, the alteration shall, subject to paragraph (10), have effect from the day specified in the notice.

(10) Where under Schedule 4A to the Act⁽²⁾ a different day is —

- (a) substituted by a subsequent notice under paragraph 1(3) of that Schedule, or

(2) Schedule 4A to the Local Government Finance Act 1988 is inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5 and amended by the Local Government Finance Act 1992 (c. 14).

- (b) agreed under paragraph 3 of that Schedule, or
- (c) determined in pursuance of an appeal under paragraph 4 of that Schedule,

the alteration shall have effect from the day so substituted, agreed or, as the case may be, determined.

(11) Where, for the purposes of paragraphs (3), (5), (6) or (8), the day on which the relevant circumstances arose is not reasonably ascertainable, then, —

- (a) where an alteration is made in pursuance of a proposal, the alteration shall have effect from the day on which the proposal was served on the valuation officer, and
- (b) in any other case, the alteration shall have effect from the day on which it is made.

(12) Notwithstanding the foregoing provisions of this regulation, where an alteration is made because the rateable value or any other information shown in the list for a hereditament is shown, by reason of a decision of a valuation tribunal, the Lands Tribunal or a court determining an appeal or application for review from either such tribunal, to be or to have been inaccurate, the alteration shall have effect from the day on which the list became inaccurate.

(13) Subject to paragraph (14), an alteration made to correct an inaccuracy in a list which arose in the course of making an alteration in connection with any of the matters mentioned in the foregoing paragraphs of this regulation shall have effect —

- (a) if made in pursuance of a proposal, from the day on which the previous alteration fell to have effect, or
- (b) in any other case, from that day or from the first day in the financial year in which the correcting alteration is made, whichever is the later.

(14) An alteration made to correct an inaccuracy (other than one which has arisen by reason of an error or default on the part of a ratepayer) —

- (a) in the list on the day it was compiled, or
- (b) which arose in the course of making a previous alteration in connection with matters mentioned in the foregoing paragraphs of this regulation,

and which increases the rateable value shown in the list for the hereditament to which the inaccuracy relates shall have effect from the day on which the alteration is made.”.