
WELSH STATUTORY INSTRUMENTS

2005 No. 758

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

PART 5

Appeals: General

Orders

34.—(1) On or after deciding an appeal under regulation 13, the valuation tribunal may, subject to paragraph (4), require a valuation officer, in consequence of the decision, by order to alter a list in accordance with any provision made by or under the Act.

(2) On or after deciding an appeal against imposition of a penalty the valuation tribunal may order the valuation officer whose notice is the subject of the appeal to mitigate or remit the penalty.

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

(4) Subject to paragraph (5), 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) Paragraph (4) shall not apply where the order requires the list to be altered to show —

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

(6) Where it appears that circumstances giving rise to an alteration ordered by a valuation 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.

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