
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in relation to valuation notices informing tenants, proprietors and occupiers of lands and heritages of the values upon which liability to pay non-domestic rates are to be based.

Regulation 2 imposes a requirement that where a draft valuation notice is issued in relation to a property the notice must, in certain circumstances, include an indication of the addresses of other properties, the rental evidence of which has been taken into account. The circumstances are where the net annual value and rateable value are calculated on the basis of a basic valuation rate for the property, determined by drawing a comparison with rental information related to other similar properties, with the property being valued as one of the categories listed in the schedule of the Regulations. The same applies where a final valuation notice is issued in relation to such a property. In both cases only notices issued in connection with the drawing up of a new valuation roll in preparation for the start of a year of revaluation are covered.

Regulation 3 requires that a draft valuation notice contain a statement to the effect that the notice is being issued in connection with the making up of a valuation roll in preparation for a year of revaluation.

Regulation 4 provides that a draft valuation notice may be issued electronically, where this is agreed in writing between the assessor and the recipient. Such a notice is to be issued to a specified electronic address, in the form chosen by the recipient.