
DRAFT STATUTORY INSTRUMENTS

2000 No.

**The Non-Domestic Rating (Chargeable Amounts)
(Amendment) (England) Regulations 2000**

Alterations to local or central list

8. After regulation 27 there is inserted the following Part—

“PART IVA

ALTERATIONS TO LOCAL OR CENTRAL LIST

Alterations to local or central list

27A.—(1) This regulation applies where—

- (a) the appropriate valuation officer alters the list to correct the rateable value shown in the list in relation to a hereditament on any grounds other than solely on the grounds of a material change of circumstances which occurred on or after the material day; and
- (b) by virtue of regulation 13A of the Appeals Regulations⁽¹⁾ the alteration has effect from a day which is later than the material day; and
- (c) either—
 - (i) the effect of the alteration is to reduce the rateable value shown in the list; or
 - (ii) the effect of the alteration is to increase the rateable value shown in the list and the person who at the time of the alteration is the ratepayer in relation to the hereditament in question has given written notice within the period specified in paragraph (2) to the appropriate valuation officer that this regulation is to apply.

(2) The period referred to in paragraph (1)(c)(ii) is the period of six months beginning with—

- (a) in the case of an alteration of which notice is given under regulation 18(2) of the Appeals Regulations, the day of service of the notice; and
 - (b) in any other case, the day on which the alteration is made.
- (3) Where this regulation applies the appropriate valuation officer shall certify—
- (a) that this regulation applies; and
 - (b) the rateable value that would have been shown in the list for the hereditament for the material day if—
 - (i) the alteration had had effect from that day; and

⁽¹⁾ S.I.1993/291; regulation 13A was inserted by S.I. 2000/****.

(ii) no material change of circumstance had occurred since the material day or, in the case of an altered hereditament or a new hereditament, on or since the material day.

(4) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (3), Parts II to IV of these Regulations shall have effect, in relation to the day from which the alteration has effect and any subsequent relevant day, as if that rateable value had been the value shown in the list for the material day.

(5) Where—

- (a) the appropriate valuation officer certifies a rateable value in accordance with paragraph (3);
- (b) the rateable value shown in the list for the hereditament, or, in the case of a new hereditament, for the old hereditament, for the day immediately before the material day is inaccurate; and
- (c) by virtue of the Appeals Regulations it is not possible to make an alteration to the list which has effect on the day immediately before the material day,

he shall certify the rateable value that would have been shown in the list for the hereditament, or, in the case of a new hereditament, for the old hereditament, for the day immediately before the material day had he been able to alter it with effect from that day.

(6) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (5), Parts II to IV of these Regulations shall have effect, in relation to the day from which the alteration has effect and any subsequent relevant day, as if that rateable value had been the value shown in the list for the day immediately before the material day.

(7) In this regulation—

“the material day” means—

- (a) in the case of an altered hereditament, the day on which the hereditament was shown for the first time in the list following the alteration;
- (b) in the case of a new hereditament, the creation day;
- (c) in any other case, the day on which the list was compiled; “list” means a local non-domestic rating list or the central list;

“new hereditament” and “old hereditament” have the same meaning as in Schedule 2.”.