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## EXPLANATORY NOTE

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

The Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 govern the alteration of non-domestic rating lists. They provide for the alteration of lists by valuation officers, proposals by other persons for alterations and appeals to valuation tribunals where there is a disagreement about a proposal between a valuation officer and the proposer.

These Regulations amend the 1993 Regulations as follows in relation to proposals made after 1st April 1995 to alter a non-domestic rating list compiled on 1st April 1990—

a proposal may be made following a decision in relation to another hereditament of a valuation tribunal or the Lands Tribunal where the proposer has reason to believe that not only, as at present, the rateable value but also any other information shown in the list in relation to that hereditament has been shown by virtue of that decision to be wrong (regulation 3(1));

where a proposal is made following a decision in relation to another hereditament of a valuation tribunal or the Lands Tribunal, additional details concerning the decision and its relevance to the rateable value or other information in question are required (regulation 3(2) and (3)).

These Regulations amend the 1993 Regulations as follows in relation to proposals to alter a non-domestic rating list compiled on or after 1st April 1995—

a proposal on any grounds other than those set out in new regulation 4A(1)(c) and (d) must be made before the first anniversary of the compilation of the next list (new regulation 4B(1));

a proposal on the grounds set out in new regulation 4A(1)(c) (proposal following an alteration by a valuation officer) must be made before the first anniversary of the compilation of the next list or the first anniversary of the alteration in question, whichever is the later (new regulation 4B(2));

a proposal on the grounds set out in new regulation 4A(1)(d) (proposal following a decision of a valuation tribunal or the Lands Tribunal) must be made before the first anniversary of the compilation of the list or the first anniversary of the decision in question, whichever is the later (new regulation 4B(3));

a proposal on the grounds set out in sub-paragraphs (e) to (n) of new regulation 4A(1) made to correct an inaccuracy which arose in the course of making a previous alteration must be made before the first anniversary of the compilation of the next list or the first anniversary of the alteration in question, whichever is the later (new regulation 4B(4));

where a proposal is made on the grounds set out in new regulation 4A(1)(d) additional details concerning the decision and its relevance to the proposal are required (new regulation 5A(1) and (2));

the time allowed for the valuation officer or central valuation officer to deal with certain matters is reduced (regulations 8 to 10, 12(1), 14, 15, 17, 18 and 21);

the circumstances in which notification of an alteration is required are extended (regulation 12(2) to (4));

and consequential amendments are made.

Regulations 7 and 16 alter the provisions about the action to be taken when the valuation officer or central valuation officer considers that a proposal to alter a list is well founded.

Amendments are also made which are consequent upon the removal of certain hereditaments from prescribed assessment for the purposes of non-domestic rating and the certification of rateable

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values by valuation officers under the Non-Domestic Rating (Chargeable Amounts) Regulations 1994 (S.I.1994/3279) (regulations 19 and 20).