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## EXPLANATORY NOTE

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

These Regulations, which apply to Wales only, revoke and replace the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 and the instruments which amended them —

- (a) the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993;
- (b) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1994;
- (c) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1995;
- (d) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2000;
- (e) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2001; and
- (f) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2002.

The Regulations concern the alteration of local and central non-domestic rating lists (which are compiled under the Local Government Finance Act 1988). They cover the alteration of non-domestic rating lists by valuation officers, proposals for such alterations from other persons and appeals to valuation tribunal where there is disagreement about a proposal between the valuation officer and another person.

Regulation 4 sets out the circumstances in which proposals to alter the list may be made. Regulation 5 specifies the time limits within which such proposals are to be made. Regulation 6 sets out the content of proposals. Regulations 7 to 13 provide the procedures to be followed by valuation officers in relation to such proposals. Regulation 14 provides for the determination of the effective date of any alteration made. Regulation 15 makes special provision in relation to advertising hoardings. Regulation 16 requires the effective date of any alteration to be shown in the list and regulation 17 makes provision for the notification of any alteration.

Regulation 18 applies Part 2, with modifications, to hereditaments shown on the central non-domestic rating lists.

Regulation 19 sets out the procedure for appeals against building completion notices. Regulation 20 sets out the procedure for appeals against the imposition of a penalty notice.

Regulations 21 to 39 prescribe the procedure for appeals.

The Regulations also make provision for the service of notices (regulation 40), the retention of records (regulation 41), information to be supplied by authorities (regulation 42), certain consequential amendments (regulation 43) and revocation, savings and transitional provision (regulation 44).