
WELSH STATUTORY INSTRUMENTS

2023 No. 350 (W. 51)

RATING AND VALUATION, WALES

**The Non-Domestic Rating (Alteration of
Lists and Appeals) (Wales) Regulations 2023**

Made - - - - 22 March 2023
Coming into force - - 1 April 2023

The Welsh Ministers make the following Regulations in exercise of the powers conferred by sections 42(5), 53(5), 55(2) to (6) and (7A), 143(1) and (2), paragraph 2(6A) of Schedule 6, paragraphs 10 to 12 of Schedule 7A, paragraph 6(1A) of Schedule 9, and paragraphs 1, 4, 5(1)(a), (b) and (g), 6(1)(g), 7A, 8, 11, 12, 15 and 16 of Schedule 11 to the Local Government Finance Act 1988(1) and now vested in them(2).

A draft of this instrument has been laid before, and approved by a resolution of, Senedd Cymru in accordance with section 143(3E)(b) of the Act.

PART 1

General

Title, application and commencement

1.—(1) These Regulations, which apply in relation to Wales, are titled the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023.

(2) These Regulations come into force on 1 April 2023.

Interpretation: general

2.—(1) In these Regulations—

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- (1) 1988 c. 41. Section 55(7A), Schedule 7A and paragraph 6(1A) of Schedule 9 were inserted by section 139 of, and paragraphs 30(5), 40 and 47(3) of Schedule 5, to the Local Government and Housing Act 1989 (c. 42). Paragraph 2(6A) of Schedule 6 was inserted by the Local Government and Housing Act 1989 and substituted by paragraph 4 of Schedule 10 to the Local Government Finance Act 1992 (c. 14). Sections 55(4A), (4B) and (5A) were inserted by sections 32(2) and 32(3) of the Enterprise Act 2016 (c. 12). See the definition of “prescribed” in section 146(6).
- (2) Functions of the Secretary of State were, so far as exercisable in relation to Wales, transferred to the National Assembly for Wales by virtue of article 2(1) of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions are now exercisable by the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

“the Act” (“*y Ddeddf*”) means the Local Government Finance Act 1988;

“alteration” (“*newid*”) means alteration of a local list or the central list in relation to a particular hereditament, and “alter” (“*newid*”) is to be construed accordingly;

“appeal” (“*apêl*”) means an appeal under—

- (a) regulation 18;
- (b) regulation 24;
- (c) paragraph 4 of Schedule 4A(3) to the Act (non-domestic rating: new buildings (completion days)) as it applies to Part 3 of the Act (non-domestic rating) (in these Regulations called an “appeal against a completion notice”);
- (d) paragraph 5C of Schedule 9(4) to the Act (in these Regulations called an “appeal against imposition of a Schedule 9 penalty”);

“appeal against imposition of a penalty” (“*apêl yn erbyn gosod cosb*”) means—

- (a) an appeal against imposition of a Schedule 9 penalty, or
- (b) an appeal under regulation 18;

“authority” (“*awdurdod*”) means a billing authority which has the meaning given by the Local Government Finance Act 1992(5);

“central list” (“*rhestr ganolog*”) means a list compiled and maintained in accordance with sections 52 and 54A of the Act;

“clerk” (“*clerc*”), in relation to an appeal, means the clerk of the VTW;

“company” (“*cwmni*”), “holding company” (“*cwmni daliannol*”) and “subsidiary” (“*is-gwmni*”) have the meanings given by the Companies Act 2006(6);

“completion notice” (“*hysbysiad cwblhau*”) means a notice under paragraph 1 of Schedule 4A to the Act as it applies to Part 3 of the Act, which states the completion day as 1 April 2023 or later;

“CVO” (“*SPC*”) means a central valuation officer;

“electronic communication” (“*cyfathrebiad electronig*”) has the meaning given in section 15(1) of the Electronic Communications Act 2000(7);

“hereditament” (“*hereditament*”) has the meaning given by section 64 of the Act;

“IP” (interested person) (“*PB*” (*person â buddiant*)) —

- (a) in relation to a hereditament which forms part of the Crown Estate and is held by the Crown Estate Commissioners under their management within the meaning of section 1 of the Crown Estate Act 1961(8), means the Crown Estate Commissioners;
- (b) in relation to any other hereditament, means—
 - (i) the occupier;

(3) Schedule 4A was inserted by section 139 of, and paragraph 36 of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42). Paragraph 4 of Schedule 4A was amended by section 118 of, and paragraph 83(2) of Schedule 13 to, the Local Government Finance Act 1992 (c. 14), and by paragraph 4(2) of Schedule 16 to the Local Government and Public Involvement in Health Act 2007 (c. 28).

(4) Paragraph 5C was inserted by section 72(4) of the Local Government Act 2003 (c. 26). It was amended by section 151(5) of the Local Government and Elections (Wales) Act 2021 (asc 1), and by paragraph 5(2) of Schedule 16 to the Local Government and Public Involvement in Health Act 2007 (c. 28).

(5) 1992 c. 14. See section 1(2) for the definition of “billing authority”.

(6) 2006 c. 46. See section 1 for the definition of “company” and section 1159 and Schedule 6 for “holding company” and “subsidiary”.

(7) 2000 c. 7 amended by paragraph 158 of Schedule 17 to the Communications Act 2003 (c. 21).

(8) 1961 c. 55.

- (ii) any other person (other than a mortgagee not in possession) having in any part of the hereditament either a legal estate or an equitable interest that would entitle that person (after the end of any prior interest) to possession of the hereditament or any part of it;
- (iii) any person having a qualifying connection with the occupier or a person described in (ii);

“local list” (“*rhestr leol*”) means a list compiled and maintained in accordance with sections 41 and 54A of the Act;

“Part 2 penalty” (“*cosb Rhan 2*”) means a financial penalty imposed under regulation 16;

“President” (“*Llywydd*”) means the President of the VTW;

“proposal” (“*cynnig*”) means a proposal under regulation 11 for the alteration of a local list or applied by regulation 31 for the central list;

“proposer” (“*cynigydd*”) means the person making a proposal;

“qualifying connection” (“*cysylltiad cymwys*”) has the meaning given in paragraph (2);

“ratepayer” (“*trethdalwr*”), as it applies to a hereditament, means the occupier or, if the hereditament is not occupied, the owner;

“relevant authority” (“*awdurdod perthnasol*”), in relation to a hereditament, means the authority in whose area the hereditament is situated;

“Schedule 9 penalty” (“*cosb Atodlen 9*”) means a penalty imposed under paragraph 5A of Schedule 9 to the Act;

“valuation tribunal” (“*tribiwnlys prisio*”) means a tribunal convened on or after 1 July 2010 by the Valuation Tribunal for Wales unless expressly referring to a valuation tribunal which existed before 1 July 2010;

“VO” (“*SP*”) means a valuation officer; and as it applies to a list, means the valuation officer for the authority for which the list is compiled and maintained;

“VTW” (“*TPC*”) means the Valuation Tribunal for Wales⁽⁹⁾;

“VTW’s electronic portal” (“*porth electronig TPC*”) means the online facility provided by the VTW for use in connection with appeals made in relation to—

- (a) a local list compiled on or after 1 April 2023, or
- (b) a central list compiled on or after 1 April 2023.

(2) A person must be treated as having a qualifying connection with another—

- (a) where both persons are companies, and—
 - (i) one is a subsidiary of the other, or
 - (ii) both are subsidiaries of the same company, or
- (b) where only one person is a company, the other person (the “second person”) has an interest in that company which would, if the second person were a company, result in it being the holding company of the other.

(3) Any reference in these Regulations to a party to an appeal includes the person making the appeal (“the appellant”) and—

- (a) where an appeal is made under regulation 18 or an appeal against the imposition of a Schedule 9 penalty, the VO;
- (b) where an appeal is made under regulation 24—

(9) VTW was established by the Valuation Tribunal for Wales Regulations (S.I. 2010/713 (W. 69)).

- (i) every person whose agreement is required under regulation 22, and
 - (ii) any other person who has been a ratepayer in relation to the hereditament since the date mentioned in paragraph (3)(b)(iii) and who has notified the VO before the hearing, or before determination on the basis of written representations under regulation 37 or by agreement under regulation 38, that the person wishes to be a party to the appeal;
 - (iii) the date referred to in paragraph (3)(b)(ii) is the date on which the VO received the confirmation for the check relating to the proposal that is the subject of the appeal.
- (c) where an appeal is made against a completion notice, the relevant authority.
- (4) In these Regulations, a reference to the end of the period for making an appeal under regulation 18 is a reference to the end of the period of 28 days mentioned in regulation 18(4).

PART 2

Alteration of Local Lists

Interpretation of Part 2

3.—(1) In this Part—

- “check” (“*gwiriad*”), as it applies to a hereditament, has the meaning given in regulation 5;
- “confirmation” (“*cadarnhad*”) means a confirmation under regulation 7(1)(c);
- “grounds of the appeal” (“*seiliau'r apêl*”) means the ground or grounds in regulation 24(2) on which an appeal is made;
- “grounds of the proposal” (“*seiliau'r cynnig*”) means the ground or grounds in regulation 4(1) on which a proposal is made;
- “incomplete proposal” (“*cynnig anghyflawn*”) has the meaning given in regulation 14(1);
- “list” (“*rhestr*”) means a local list compiled on or after 1 April 2023;
- “material change of circumstances” (“*newid perthnasol mewn amgylchiadau*”), as it applies to a hereditament, means a change in any of the matters mentioned in paragraph 2(7) of Schedule 6(10) to the Act;
- “particulars of the grounds of the proposal” (“*manylion seiliau'r cynnig*”) has the meaning given in regulation 11(4)(b);
- “VO’s electronic portal” (“*porth electronig yr SP*”) means the online facility provided by the VO for the authority for which the list is compiled and maintained for use in connection with proposals for the alteration of a list compiled on or after 1 April 2023;
- “Welsh Consolidated Fund” (“*Cronfa Gyfunol Cymru*”) means the fund established by section 117 of the Government of Wales Act 2006(11).

(2) In this Part, a proposal is “determined” if—

- (a) it is withdrawn under regulation 21,
- (b) it is treated as withdrawn under regulation 22, or
- (c) a decision is given under regulation 20 or 23 applying to the proposal.

(10) Amended by section 139 of, and paragraph 38(7) of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42).

(11) 2006 c. 32.

Circumstances in which proposals may be made

- 4.—(1) The grounds for making a proposal are—
- (a) the rateable value shown in the list for a hereditament was inaccurate on the day the list was compiled;
 - (b) the rateable value shown in the list for a hereditament is inaccurate because of a material change of circumstances which occurred on or after the day on which the list was compiled;
 - (c) the rateable value shown in the list for a hereditament is inaccurate because of an amendment to the classes of plant and machinery set out in the Schedule to the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000⁽¹²⁾ which comes into force on or after the day on which the list was compiled;
 - (d) the rateable value shown in the list for a hereditament is or has been inaccurate because of an alteration made by a VO;
 - (e) the rateable value or any other information shown in the list for a hereditament is or has been inaccurate, because of a decision of—
 - (i) the VTW,
 - (ii) a valuation tribunal, or
 - (iii) the Upper Tribunal or a court determining an appeal or application for review from the VTW or the Upper Tribunal,about another hereditament;
 - (f) the day from which an alteration is shown in the list as having effect is wrong;
 - (g) a hereditament not shown in the list ought to be shown in that list;
 - (h) a hereditament shown in the list ought not to be shown in that list;
 - (i) the list should show that some part of a hereditament which is shown in the list is domestic property or is exempt from non-domestic rating but does not do so;
 - (j) the list should not show that some part of a hereditament which is shown in the list is domestic property or is exempt from non-domestic rating but does so;
 - (k) property which is shown in the list as more than one hereditament ought to be shown as one or more different hereditaments;
 - (l) property which is shown in the list as one hereditament ought to be shown as more than one hereditament;
 - (m) the address shown in the list for a hereditament is wrong;
 - (n) the description shown in the list for a hereditament is wrong;
 - (o) any statement required to be made about the hereditament under section 42 of the Act has been omitted from the list.
- (2) A proposal may be made—
- (a) by an IP who has reason to believe that one of the grounds set out in paragraph (1) exists;
 - (b) by a person, other than an IP, who in relation to a hereditament—
 - (i) has reason to believe that one of the grounds set out in paragraph (1) exists,
 - (ii) has reason to believe that the ground relates to any time during which the person was an IP in relation to that hereditament,
 - (iii) as an IP made a request under regulation 6(2), and
 - (iv) (whether or not as an IP) complied with regulation 7;

⁽¹²⁾ S.I. 2000/1097 (W. 75), to which there are amendments not relevant to these Regulations.

- (c) by a person, other than an IP, who—
 - (i) has reason to believe that a ground set out in paragraph (1)(c), (d) or (f) exists, and
 - (ii) was an IP at any time during which the alteration or amendment in question had effect.
- (3) But no proposal may be made—
 - (a) by reference to more than one ground unless, for each ground relied on, the material day and the effective date are the same;
 - (b) by—
 - (i) an IP, where that person (or a person having a qualifying connection with that person), acting in the same capacity, has made a proposal to alter the same list in relation to the same hereditament on the same ground and arising from the same event;
 - (ii) a person mentioned in paragraph (2)(b) or (c), where that person (or a person having a qualifying connection with that person), acting in that capacity or acting as an IP, has made a proposal to alter the same list in relation to the same hereditament on the same ground and arising from the same event;
 - (iii) an IP or a person mentioned in paragraph 2(b) or (c), where a proposal to alter the list in relation to the same hereditament and arising from the same facts has been made by another person (excluding a person having a qualifying connection with the IP) and has been determined by the VTW or the Upper Tribunal;
 - (c) on the ground set out in paragraph (1)(d), to the extent that the alteration was made as a result of a previous proposal relating to that hereditament or gives effect to the decision of the VTW, the Upper Tribunal or a court determining an appeal or an application for a review in relation to the hereditament concerned.
- (4) In paragraph (3)—
 - “effective date” (“*dyddiad cael effaith*”) means the day from which the alteration, if made, would have effect under this Part;
 - “event” (“*digwyddiad*”) means the compilation of the list, a material change of circumstances or an alteration of the list by the VO;
 - “material day” (“*diwrnod perthnasol*”), in relation to a hereditament, means the day determined as regards that hereditament under rules prescribed by regulations under paragraph 2(6A) of Schedule 6 to the Act.

Check of information about a hereditament

- 5.—(1) Subject to paragraphs (4) to (6), a person may not make a proposal unless a check of information about the hereditament has been completed (“a check”).
- (2) A check consists of the steps in regulations 6 to 10.
- (3) In these Regulations, a check is completed in relation to a hereditament on—
 - (a) the date on which the VO serves a notice under regulation 10(1), or
 - (b) the date on which the check is taken to be completed under regulation 10(3).
- (4) Paragraphs (5) and (6) apply where—
 - (a) on a day (“the creation day”) falling on or after 1 April 2023, a hereditament (“new hereditament”) comes into existence because—
 - (i) property previously rated as a single hereditament becomes liable to be rated in parts,
 - (ii) property previously rated in parts becomes liable to be rated as a single hereditament,

- (iii) a hereditament or any part of a hereditament becomes part of a different hereditament, and-
 - (b) on or after the creation day, any hereditament from which the new hereditament was formed in whole or in part (“historic hereditament”) was shown in a list.
- (5) Where paragraph (4) applies—
- (a) for the purpose of paragraph (1), a check in relation to a new hereditament will be deemed to have been completed where a check has been completed on or after the creation day in relation to each historic hereditament, and
 - (b) for the purposes of these Regulations, a check is completed in relation to a new hereditament on —
 - (i) the date on which the VO serves a notice under regulation 10(1) in respect of the final historic hereditament, or
 - (ii) the date on which the check in respect of the final historic hereditament is taken to be completed under regulation 10(3).
- (6) In paragraph (5)(b), “final historic hereditament” means the final historic hereditament in respect of which a check has been completed as mentioned in paragraph (5)(a).

Request for information held by the VO

- 6.—(1) This regulation applies to a person mentioned in regulation 4(2)(a) or (c).
- (2) Before making a proposal, the person must request from the VO information which the VO holds about the hereditament.
- (3) On receiving a request for information under paragraph (2), the VO must provide the person with that information if—
- (a) the information reasonably relates to any of the grounds set out in regulation 4, and
 - (b) the VO considers it reasonable to provide the person with that information.
- (4) When providing the person with information under paragraph (3), if the VO is missing any factual information about the hereditament the VO may ask the person to provide the VO with the missing information.
- (5) The person must request or provide information under this regulation—
- (a) using the VO’s electronic portal, or
 - (b) in another manner agreed with the VO.

Confirmation of accuracy of information

- 7.—(1) On receiving information about the hereditament provided by the VO in response to a request under regulation 6(2), the person must—
- (a) if any of that information is inaccurate, provide the VO with the accurate information,
 - (b) if the VO has asked the person under regulation 6(4) to provide the VO with any missing factual information, provide the VO with the missing information, and
 - (c) confirm to the VO—
 - (i) which of the information provided by the VO under regulation 6(3) is accurate, and
 - (ii) that any information provided by the person under sub-paragraph (a) or (b) is accurate.
- (2) A confirmation and any information provided by a person under paragraph (1) must be provided—

- (a) using the VO's electronic portal, or
- (b) in another manner agreed with the VO.

Acknowledgment of receipt of confirmation

8.—(1) On receiving confirmation, as required by regulation 7(1)(c), the VO must serve on the person who made the confirmation a written acknowledgement of receipt which must state—

- (a) the date on which the VO received the confirmation, and
- (b) the date of the acknowledgement.

(2) In these Regulations, the date on which the VO received a confirmation is the date stated in the acknowledgement in accordance with paragraph (1)(a).

Completion of check

9. On receiving any information provided under regulation 7(1)(a) or (b), the VO must—

- (a) decide if that information is accurate or inaccurate,
- (b) alter the list to correct any inaccuracy in relation to—
 - (i) the rateable value of the hereditament, or
 - (ii) any other information shown in the list about the hereditament, and
- (c) update any other information held by the VO about the hereditament to correct any inaccuracy.

Notification that a check has been completed

10.—(1) As soon as reasonably practicable after the steps in regulations 6 to 9 have been taken in relation to a hereditament, the VO must serve on the person who made the request under regulation 6(2) a notice stating that a check has been completed in relation to the hereditament.

(2) The notice must include the following—

- (a) the date on which the notice is served;
- (b) the name of the person;
- (c) the identity of the hereditament;
- (d) details of any alteration the VO made to the list as a result of the check;
- (e) a summary of any changes the VO made as a result of the check of information the VO holds about the hereditament;
- (f) a statement of the person's right to make a proposal.

(3) Where a VO has not served a notice under paragraph (1) before the end of —

- (a) the period of 12 months beginning with the date on which the VO received a confirmation, or
- (b) any longer period agreed in writing by the VO and the person,

a check is considered complete at the end of that period.

Proposals: general

11.—(1) Subject to regulation 12, a proposal about a hereditament must be made within the period of 4 months beginning with the date on which a check was completed in relation to the hereditament.

(2) A proposal must be made by serving it on the VO—

- (a) using the VO's electronic portal, or
 - (b) in another manner agreed with the VO.
- (3) The date a proposal is made is the date on which it is served on the VO.
- (4) A proposal must include—
- (a) the name, address and contact details of the proposer,
 - (b) the grounds of the proposal including the particulars on which each of the grounds is based (“particulars of the grounds of the proposal”),
 - (c) details of the proposed alteration of the list,
 - (d) the date from which the proposer asserts the proposed alteration should have effect,
 - (e) the date on which the proposal is served on the VO,
 - (f) evidence to support the grounds of the proposal, and
 - (g) a statement as to how the evidence supports the grounds of the proposal.
- (5) A proposal about a hereditament (“the hereditament”) made on the ground set out in regulation 4(1)(e) must also include—
- (a) the date of the decision about the other hereditament (“the decision”),
 - (b) the name of the tribunal or court which made the decision,
 - (c) information to identify the other hereditament,
 - (d) the reasons the proposer believes that the decision is relevant to the rateable value or other information shown in the list for the hereditament, and
 - (e) the reasons the proposer believes that, by reason of the decision, the rateable value or other information shown in the list for the hereditament is inaccurate.
- (6) If a proposal is made on one or more of the grounds set out in regulation 4(1)(a) to (g) and (i) to (l) and the hereditament is occupied under a lease, easement or licence to occupy (or, where subparagraph (c) applies, was so occupied), the proposal must also include—
- (a) where the proposer is the occupier, the amount payable each year by the proposer, as at the date the proposal is made, in respect of the lease, easement or licence to occupy, the date at which that amount first became payable and details of any rent-free periods;
 - (b) where the proposer is not the occupier but is an IP in relation to that hereditament, the amount payable each year to the proposer, as at the date the proposal is made, in respect of the lease, easement or licence to occupy, the date at which that amount first became payable and details of any rent-free periods;
 - (c) where the proposer is not an IP in relation to that hereditament, the amount that was payable each year by or to the proposer (as the case may be), as at the last day on which the proposer was such an IP, in respect of the lease, easement or licence to occupy, the date on which that amount first became payable and details of any rent-free periods.
- (7) A proposal may deal with more than one hereditament only—
- (a) if it is made on the ground set out in regulation 4(1)(k) or (l), or
 - (b) where the person making the proposal does so in the same capacity in relation to each hereditament and each hereditament is within the same building or the same curtilage.
- (8) A proposal made on the ground set out in regulation 4(1)(d) or (f) may include a request for either or both of the following—
- (a) the restoration of the list to its state before the alteration was made;
 - (b) a further alteration of the list in respect of the hereditament.

(9) Subject to paragraph (10) and (11), a person may only make a proposal to alter a list if they have provided a confirmation to the VO before the day on which the next list is compiled.

(10) A person may only make a proposal to alter a list on the ground set out in regulation 4(1)(d) or (f) if they have provided a confirmation to the VO before—

- (a) the day on which the next list is compiled, or
- (b) the end of the period of six months beginning with the date of alteration,

whichever is the later.

(11) A person may only make a proposal to alter a list on the ground set out in regulation 4(1)(e) if they have provided a confirmation to the VO before the end of the period of six months beginning with the day on which the next list is compiled.

Proposals made on the ground in regulation 4(1)(b)

12.—(1) Paragraph (2) applies to a proposal which is made on the ground set out in regulation 4(1)(b) if the ground relates to a material change of circumstances mentioned in paragraph 2(7)(d) or (e) of Schedule 6 to the Act.

(2) The proposal may be made by the later of—

- (a) the last day in the period of 4 months beginning with the date on which a check was completed in relation to the hereditament;
- (b) the last day in the period of 16 months beginning with the date on which the VO received a confirmation.

(3) Subject to paragraph (4), a person may make only one proposal on the ground set out in regulation 4(1)(b) in relation to each material change of circumstances.

(4) A person may make one proposal on the ground set out in regulation 4(1)(b) in relation to more than one material change of circumstances if—

- (a) the material day is the same for each material change of circumstances, and
- (b) the effective date is the same for each material change of circumstances;
- (c) in paragraph 4 (a) and (b), “effective date” and “material day” have the same meaning given by regulation 4(4).

(5) If a person has provided information to the VO under regulation 7(1)(a) or (b) in relation to a material change of circumstances but does not make a proposal within the period in regulation 11(1), or if applicable the period in paragraph (2) of this regulation, the person may not make a proposal in relation to that material change of circumstances.

VO’s acknowledgement of proposals

13.—(1) Within 28 days of receiving a proposal, the VO must send an acknowledgement of its receipt to the proposer.

(2) But paragraph (1) does not apply to an incomplete proposal.

(3) An acknowledgement under paragraph (1) must specify the date of receipt of the proposal and must be accompanied by a statement of the effect of regulations 15 to 26.

Incomplete proposals

14.—(1) The VO must refuse a proposal (“an incomplete proposal”) which does not include the matters specified in—

- (a) regulation 11(4), and

- (b) if applicable, regulation 11(5) and (6).
- (2) When refusing an incomplete proposal, a VO must serve on the proposer a notice of refusal specifying—
 - (a) the information which is missing, and
 - (b) the date the notice is served.
- (3) If an incomplete proposal, other than a proposal made on the ground set out in regulation 4(1)(b) where the ground relates to a material change of circumstances mentioned in paragraph 2(7)(d) or (e) of Schedule 6 to the Act, is refused, the proposer may make a further proposal within the period of 4 months beginning with the date on which a check was completed in relation to the hereditament.
- (4) If an incomplete proposal made on the ground set out in regulation 4(1)(b) where the ground relates to a material change of circumstances mentioned in paragraph 2(7)(d) or (e) of Schedule 6 to the Act is refused, the proposer may make a further proposal by the later of—
 - (a) the last day in the period of 4 months beginning with the date on which a check was completed in relation to the hereditament, and
 - (b) the last day in the period of 16 months beginning with the date on which the VO received a confirmation.
- (5) In calculating the period in paragraph (3) or (4), the days beginning with the date on which the incomplete proposal was made and ending with the date on which the notice of refusal was served are to be ignored.
- (6) Paragraph (5) does not apply where a second or subsequent notice of refusal is served in relation to the further proposal.

Procedure after a proposal is made

- 15.**—(1) The VO must, within the period of 42 days beginning with the date on which the VO receives a proposal, serve a copy of the proposal on the ratepayer for that hereditament, unless the ratepayer is the proposer.
- (2) In paragraph (1), the reference to the date on which the VO receives a proposal does not include a reference to the date on which the VO receives an incomplete proposal.
 - (3) A copy of a proposal served on a ratepayer must be accompanied by a statement of the effect of regulations 20 to 26.
 - (4) The VO must provide the relevant authority with the information specified in paragraph (5) within the period of 42 days beginning with the date on which—
 - (a) the VO receives the proposal, and
 - (b) the proposal is determined.
 - (5) The information is—
 - (a) the identity of the hereditament;
 - (b) the date the proposal was made in relation to the hereditament;
 - (c) the rateable value of the hereditament shown in the list on the date the information is given to the relevant authority;
 - (d) the proposed alteration;
 - (e) the date from which the proposer asserts that the proposed alteration should have effect;
 - (f) whether or not the proposal has been determined.
 - (6) The relevant authority may provide the VO with evidence relating to the proposal, and if it does so—

- (a) the VO must provide a copy of that evidence to the proposer, and
 - (b) the proposer may provide the VO with further evidence in response to that evidence.
- (7) On receipt of the proposal, where the VO considers it reasonable to do so, the VO must provide the proposer with any information the VO holds that relates to the particulars of the grounds of the proposal.
- (8) Before the proposal is determined, the proposer in response to any information provided under paragraph (7) may provide the VO with further evidence to support the grounds of the proposal.
- (9) Before the VO determines the proposal, if the VO receives any further information that relates to the particulars of the grounds of the proposal—
- (a) where the VO considers it reasonable to do so, the VO must provide the proposer with that information;
 - (b) the proposer may provide the VO with further evidence in response to that information.
- (10) Before the proposal is determined, the proposer may provide the VO with further evidence relating to the grounds of the proposal if that evidence was not known to the proposer and could not reasonably have been acquired by the proposer before the proposal was made.
- (11) The proposer and the VO may agree in writing that the proposer may provide further evidence in circumstances not mentioned in paragraphs (6) to (10).
- (12) Any evidence provided by the proposer under this regulation forms part of the proposal and must be provided to the VO—
- (a) using the VO's electronic portal, or
 - (b) in another manner agreed with the VO.

Imposition of a Part 2 penalty

- 16.—**(1) This regulation applies to a proposal made by a person in relation to a hereditament.
- (2) The VO may impose a financial penalty on that person if—
- (a) the person provides the VO with information in, or in connection with, the proposal which is false in a material particular, and
 - (b) the person does so knowingly, recklessly or carelessly.
- (3) The penalty payable is £200.
- (4) If the VO imposes a penalty under this regulation, the VO must serve a notice on the person (“penalty notice”) stating—
- (a) that a Part 2 penalty has been imposed;
 - (b) the date on which the check to which the proposal relates was completed in relation to the hereditament;
 - (c) the date the proposal was made;
 - (d) the date the proposal was determined (if it has been determined);
 - (e) the information which was found to be false;
 - (f) the date the information was provided;
 - (g) the date the penalty notice is served;
 - (h) the amount of the penalty;
 - (i) the person's right to appeal to the VTW under regulation 18.
- (5) In this regulation, “information in connection with the proposal” means the following information provided by a person as part of the check to which the proposal relates—

- (a) a confirmation;
- (b) any information provided by the person under regulation 7(1)(a) or (b).

Payment of a Part 2 penalty

17.—(1) Any sum received by the VO by way of a Part 2 penalty must be paid into the Welsh Consolidated Fund.

- (2) The VO may recover any outstanding Part 2 penalty as a civil debt due to the VO.
- (3) A claim to recover a Part 2 penalty may not be made—
 - (a) until the end of the period for making an appeal under regulation 18, or
 - (b) if an appeal is made under regulation 18, until the appeal is decided.
- (4) The VO may remit in full a Part 2 penalty.
- (5) If the VO remits a Part 2 penalty, the VO must refund any amount paid in respect of that penalty.

Appeal against imposition of a Part 2 penalty

18.—(1) This regulation applies if a person has been served a penalty notice under regulation 16(4).

- (2) The person may appeal to the VTW against the imposition of the penalty.
- (3) An appeal must be made by serving a notice of appeal on the VTW—
 - (a) using the VTW’s electronic portal, or
 - (b) in another manner agreed with the VTW.
- (4) The person must serve the notice of appeal on the VTW so that it is received within 28 days of the date on which the penalty notice was served on the person.
- (5) A notice of appeal must state—
 - (a) the appeal is against the imposition of the penalty;
 - (b) the date on which the penalty notice was served on the person.
- (6) A notice of appeal must be accompanied by a copy of the penalty notice.
- (7) If the person serves the notice of appeal on the VTW later than the time for making the appeal specified in this regulation, the notice of appeal must be accompanied by a request for an extension of time stating the reason the notice of appeal was not served in time.
- (8) Despite paragraph (4), the President may authorise an appeal to be considered where the President is satisfied that the failure of the person aggrieved to initiate the appeal as provided for by this regulation has arisen by reason of circumstances beyond that person’s control.

Effect on time frame for determining proposal

19.—(1) This regulation applies to the determination of a proposal if a Part 2 penalty is imposed before the proposal is determined.

- (2) The VO must not determine the proposal until the end of the period for making an appeal under regulation 18.
- (3) If an appeal is made under regulation 18 against the imposition of the penalty, the VO must not determine the proposal until the VTW has decided the appeal.

Proposals agreed by VO

20. Where the VO decides that a proposal is well-founded, the VO must as soon as reasonably practicable after making that decision—

- (a) alter the list accordingly, and
- (b) serve a notice of the decision on—
 - (i) the proposer, and
 - (ii) if the proposer is not the ratepayer, the ratepayer.

Withdrawal of proposals

21.—(1) The proposer may withdraw the proposal by notice sent to the VO.

(2) But where—

- (a) the proposer was a ratepayer in respect of the hereditament at the date of the proposal but is no longer, or
- (b) the proposal was made by a person mentioned in regulation 4(2)(b),

the proposal may not be withdrawn unless the person who is currently the ratepayer agrees in writing.

(3) Where—

- (a) within two months from the day on which the VO receives a proposal—
 - (i) an IP, or
 - (ii) a person (“P”) who was an IP on the date on which the VO received the confirmation for the check to which the proposal relates,

notifies the VO in writing that the IP or P wishes to be a party to the proceedings in respect of that proposal, and

(b) after receiving the notification referred to in sub-paragraph (a), the proposal is withdrawn, the VO must give notice of the withdrawal to the IP or to P.

(4) Where, within 42 days from the day on which the IP or P receives the VO’s notice under paragraph (3), the IP or P notifies the VO in writing that the IP or P is aggrieved by the withdrawal of the proposal—

- (a) the notification must, if the IP would at the date of the proposal have been competent to make that proposal, be treated for the following provisions of these Regulations as if it had been a proposal in the same terms made on the day on which the VO received the notification, and
- (b) any resulting alteration must have effect from the day which would have been applicable had there been no withdrawal under this regulation.

(5) In considering under paragraph (4)(a) whether an IP or P would have been competent at the date of a proposal to make that proposal, the requirements in regulations 5(1) and 6(2) are disregarded.

Agreed alterations following proposals

22.—(1) Where, following the making of a proposal, all the persons mentioned in paragraph (2) agree on an alteration of the list which complies with the requirements of this Part but differs from those contained in the proposal, and that agreement is signified in writing—

- (a) subject to paragraph (5), the VO must, not later than 14 days after the day on which the agreement was made, alter the list to give effect to the agreement, and
- (b) the proposal must be treated as having been withdrawn.

- (2) The persons referred to in paragraph (1) are—
- (a) the VO;
 - (b) the proposer;
 - (c) subject to paragraph (3), the occupier (at the date of the proposal) of any hereditament to which the proposal relates;
 - (d) the ratepayer (at the date of the agreement) in relation to any hereditament to which it relates;
 - (e) subject to paragraph (3), any IP who—
 - (i) would at the date of the proposal have been competent to make the proposal in question, and
 - (ii) not later than two months after the day on which the proposal was received by the VO, informs the VO in writing that the IP wishes to be a party to the proceedings in respect of the proposal;
 - (f) any person (“P”) who—
 - (i) was an IP on the date on which the VO received the confirmation for the check to which the proposal relates and on that date would have been competent to make the proposal, and
 - (ii) not later than two months after the day on which the proposal was received by the VO, informs the VO in writing that P wishes to be a party to the proceedings in respect of the proposal.
- (3) The persons referred to in paragraph (1) do not include—
- (a) the occupier of the hereditament at the date of the proposal who is no longer in occupation of any part of it at the date on which all the other persons mentioned in paragraph (2) have agreed as mentioned in paragraph (1), provided that the VO has taken all reasonable steps to ascertain that former occupier’s whereabouts, and they have not been ascertained, or
 - (b) any person referred to in paragraph (2)(e) or (f) who cannot be contacted at the address supplied to the VO.
- (4) In considering under paragraph (2)(e)(i) or (f)(i) whether a person would have been competent at the date of a proposal to make that proposal, the requirements in regulations 5(1) and 6(2) are disregarded.
- (5) Where—
- (a) the period of 14 days mentioned in paragraph (1)(a) would expire before the period of two months mentioned in paragraph (2)(e)(ii), and
 - (b) the VO has not received a request under paragraph (2)(e)(ii) within that two-month period,
- the VO must make the alteration required by paragraph (1)(a) as soon as practicable after that period ends.

Disagreement as to proposed alteration

- 23.**—(1) This regulation applies if the VO decides that a proposal is not well-founded, and—
- (a) the proposal has not been withdrawn under regulation 21, and
 - (b) there has been no agreement under regulation 22.
- (2) The VO must, as soon as reasonably practicable after making a decision in relation to a proposal under paragraph (1), serve a notice of the decision (“decision notice”) on the following—
- (a) the proposer;

- (b) if the proposer is not the ratepayer, the ratepayer;
 - (c) any person mentioned in regulation 22(2)(e) or (f);
 - (d) the relevant authority if the authority has served a notice on the VO that it wishes to receive a copy of a decision notice in relation to—
 - (i) the proposal,
 - (ii) any proposal relating to the hereditament to which the proposal relates, or
 - (iii) a specified class of proposal or a specified class of hereditament, and the proposal or hereditament to which the proposal relates falls within that class.
- (3) A decision notice served on a person mentioned in paragraph (2)(a) to (c) must contain—
- (a) a statement that the VO is of the opinion that the proposal is not well-founded, that the VO disagrees with the proposed alteration of the list and that the VO has decided—
 - (i) not to alter the list according to the proposal, or
 - (ii) to alter the list otherwise than in accordance with the proposal;
 - (b) the reasons for that decision, including a statement of the evidence and information used to make the decision;
 - (c) a statement in relation to each of the grounds of the proposal setting out why in the opinion of the VO the ground is not made out, including a summary of any particulars of the grounds of the proposal with which the VO did not agree;
 - (d) details of the proposer’s right to appeal against the decision.
- (4) But a decision notice served on a person mentioned in paragraph (2)(c) who is not an IP when the notice is served must contain—
- (a) a statement that the VO is of the opinion that the proposal is not well-founded, that the VO disagrees with the proposed alteration of the list and that the VO has decided—
 - (i) not to alter the list according to the proposal, or
 - (ii) to alter the list otherwise than in accordance with the proposal;
 - (b) the reasons for that decision.
- (5) A decision notice served on a relevant authority under paragraph (2)(d) must contain—
- (a) a statement that the VO is of the opinion that the proposal is not well-founded, that the VO disagrees with the proposed alteration of the list and that the VO has decided—
 - (i) not to alter the list according to the proposal, or
 - (ii) to alter the list otherwise than in accordance with the proposal;
 - (b) where the VO considers it reasonable to do so—
 - (i) the reasons for that decision, including a statement of the evidence and information used to make the decision, and
 - (ii) a statement in relation to each of the grounds of the proposal setting out why in the opinion of the VO the ground is not made out, including a summary of any particulars of the grounds of the proposal with which the VO did not agree.
- (6) If the VO decides to alter the list otherwise than in accordance with the proposal the VO must do so as soon as reasonably practicable after making the decision.

Making an appeal to the VTW

24.—(1) A proposer may appeal to the VTW on either or both of the grounds set out in paragraph (2) if—

- (a) the VO has decided under regulation 23 not to alter the list;
- (b) the VO has decided under regulation 23 to alter the list otherwise than in accordance with the proposal;
- (c) the VO has not made a decision under regulation 20 or 23 and—
 - (i) the proposal is not withdrawn under regulation 21;
 - (ii) there is no agreement under regulation 22;
 - (iii) the period of 18 months beginning with the date on which the proposal was made (or any longer period agreed in writing by the VO and the proposer) has elapsed;
 - (iv) the proposal is not refused under regulation 14.
- (2) The grounds are—
 - (a) the valuation for the hereditament is not reasonable;
 - (b) the list is inaccurate in relation to the hereditament (other than in relation to the valuation).
- (3) In this regulation, “valuation” means the rateable value as determined under Schedule 6 to the Act.
- (4) Paragraph (5) applies if a Part 2 penalty is imposed before a proposal is determined.
- (5) In calculating the 18 month period referred to in paragraph (1)(c)(iii)—
 - (a) unless sub-paragraph (b) applies, the period beginning on the day on which the Part 2 penalty is imposed and ending on the day after the day on which the period for making an appeal under regulation 18 ends must be ignored;
 - (b) if an appeal is made under regulation 18 against the imposition of the Part 2 penalty, the period beginning on the day on which the Part 2 penalty is imposed and ending on the day after the day on which the appeal under regulation 18 is determined must be ignored.

Time for making an appeal to the VTW

- 25.**—(1) A proposer may only make an appeal following a decision of the VO under regulation 23 within the period of 4 months beginning with the date of the decision notice under that regulation.
- (2) A proposer may only make an appeal in the circumstances set out in regulation 24(1)(c) within the period of 4 months beginning with the date on which—
- (a) the period of 18 months mentioned in regulation 24(1)(c)(iii) has elapsed, or
 - (b) any longer period agreed under that regulation has elapsed.
- (3) Despite paragraphs (1) and (2), the President may authorise an appeal to be considered where the President is satisfied that the failure of the proposer to initiate the appeal as provided by this regulation has arisen by reason of circumstances beyond that person’s control.

Notice of appeal

- 26.**—(1) An appeal must be made by serving a notice of appeal on the VTW—
- (a) using the VTW’s electronic portal, or
 - (b) in another manner agreed with the VTW.
- (2) A notice of appeal must—
- (a) set out the grounds of the appeal, and
 - (b) identify which particulars of the grounds of the proposal have not been agreed with the VO.
- (3) A notice of appeal must be accompanied by—
- (a) if a decision has been given under regulation 23, a copy of that decision;

- (b) a copy of the proposal including any further evidence provided by the proposer under regulation 15;
 - (c) any evidence or information provided to the proposer by the VO under regulation 15.
- (4) If a proposer serves the notice of appeal on the VTW later than the time for making the appeal specified in regulation 25, the notice of appeal must be accompanied by a request for an extension of time stating the reason the notice of appeal was not served in time.
- (5) As soon as reasonably practicable after receiving a notice of appeal, the VTW must send a copy of the notice of appeal to—
- (a) the VO, and
 - (b) any parties to the appeal.

Time from which alteration is to have effect: 2023 and subsequent lists

27.—(1) Subject to regulation 52, this regulation has effect in relation to alterations made to a list compiled on or after 1 April 2023.

(2) Subject to paragraphs (3) to (7), where an alteration is made to correct any inaccuracy in the list on or after the day it is compiled, the alteration must have effect from the day on which the circumstances giving rise to the alteration first occurred.

(3) Where an alteration is made to give effect to a completion notice, the alteration has effect from the day specified in the notice.

(4) But where under Schedule 4A to the Act a different day—

- (a) is substituted by a different notice under paragraph 1(3) of that Schedule,
- (b) is agreed under paragraph 3 of that Schedule, or
- (c) is determined in pursuance of an appeal under paragraph 4 of that Schedule,

the alteration has effect from the day so substituted, agreed or determined.

(5) Where the day on which the relevant circumstances arose is not reasonably ascertainable—

- (a) where the alteration is made to give effect to a proposal, the alteration has effect from the day on which the proposal was served on the VO;
- (b) in any other case, the alteration has effect from the day on which it is made.

(6) An alteration made to correct an inaccuracy (other than one which has arisen by reason of an error or default on the part of a ratepayer)—

- (a) in the list on the day it was compiled, or
- (b) which arose in the course of making a previous alteration in connection with a matter mentioned in any of paragraphs (2) to (5),

which increases the rateable value shown in the list for the hereditament to which the inaccuracy relates, has effect from the day on which the alteration is made.

(7) Where an alteration needs to be made after the first anniversary of the day on which the next list is compiled, it has retrospective effect only if it is made to give effect to a proposal.

Advertising rights

28.—(1) Where the circumstances giving rise to the alteration are the coming into existence of an advertising hereditament, regulation 27 has effect as if those circumstances occurred when—

- (a) any structure or sign was erected, after the right constituting the advertising hereditament had been let out or reserved, to enable the right to be exercised, or
- (b) any advertisement was exhibited in exercise of the right,

whichever is earlier; and such a hereditament must be treated for the purposes of Part 3 of the Act as coming into occupation at that time.

(2) The erection, dismantling or alteration of any structure or sign for enabling the right to be exercised, after the time mentioned in paragraph (1), must be treated as a material change of circumstances for the purposes of a proposal made on the ground specified in regulation 4(1)(b) (rateable value inaccurate by reason of material change of circumstances occurring on or after the day on which the list was compiled).

(3) In this regulation—

“advertising hereditament” (“*hereditament hysbysebu*”) means a hereditament consisting of a right to which section 64(2) of the Act applies;

“structure” (“*strwythur*”) includes a hoarding, frame, post or wall.

Effective date to be shown in the list

29. Where an alteration is made, the list must show the day from which the alteration is to apply.

Notification of alteration

30.—(1) Within 28 days of altering a list a VO must notify the relevant authority of the effect of the alteration; and the relevant authority must as soon as reasonably practicable alter the copy of the list deposited at its principal office under section 41(6B)(13) of the Act.

(2) No later than the day on which the notice is served under paragraph (1) the VO must notify the ratepayer and any proposer, as defined in paragraph (5), of—

(a) the effect of the alteration, and

(b) the effect of the application of this Part, and of Part 5, in relation to the alteration.

(3) But paragraph (2) does not apply in relation to alterations made solely to correct a clerical error, or to reflect—

(a) a change in the address of the hereditament concerned;

(b) a change in the area of the relevant authority.

(4) Paragraph (2)(b) also does not apply in relation to an alteration made to reflect—

(a) a decision of the VO that a proposal is well-founded;

(b) a decision, in relation to the hereditament which is the subject of the proposal, of the VTW, the Upper Tribunal or a court;

(c) an agreement under regulation 22.

(5) The proposer mentioned in paragraph (2) is any proposer for whom an appeal in relation to the hereditament has been referred to the VTW under regulation 24(1) and whose appeal has either—

(a) not been determined by the VTW, or

(b) has been so determined and either—

(i) an appeal has been made to the Upper Tribunal and has not been determined, or

(ii) the time for making an appeal to the Upper Tribunal has not yet expired.

(13) Section 41(6B) was inserted by section 139 of, and paragraph 19 of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42).

PART 3

Alteration of Central Lists

Relevant hereditaments

31.—(1) The regulations mentioned in paragraph (2) apply, as modified by paragraphs (3) and (4), to a hereditament (in this regulation referred to as a “relevant hereditament”) which is required by regulations under section 53 of the Act to be shown in a central list compiled on or after 1 April 2023, as if—

- (a) any reference to a local list were a reference to the central list;
- (b) any reference to the VO’s electronic portal were a reference to the online facility provided by the CVO for use in connection with proposals for the alteration of a central list compiled on or after 1 April 2023;
- (c) any reference to a VO were a reference to the CVO;
- (d) any reference to an alteration of a list were a reference to its alteration in relation to a description of hereditaments.

(2) The regulations are—

- (a) regulation 4, except paragraphs (1)(k) and (l) and (3),
- (b) regulations 5 to 14,
- (c) regulation 15, except paragraphs (4) and (5),
- (d) regulations 16 to 22,
- (e) regulation 23, except paragraphs (2)(d) and (4),
- (f) regulations 24 to 26,
- (g) regulation 27, except paragraphs (3) and (4) and, to the extent to which they relate to paragraphs (3) and (4), paragraphs (2) and (7),
- (h) regulation 29, and
- (i) regulation 30, except paragraph (3)(b).

(3) Regulation 4(1)(o) applies as if the reference to section 42 of the Act were a reference to section 53 of the Act.

(4) Regulation 30(1) applies as if the reference to the relevant authority and its principal office were a reference to the Welsh Ministers.

(5) At the same time as the CVO serves a copy of a proposal on the ratepayer under regulation 15(1) in relation to a relevant hereditament the CVO must serve a copy on the Welsh Ministers.

PART 4

Provisions Relating to Particular Appeals and Applications

Appeals against completion notices or imposition of Schedule 9 penalties

32.—(1) A person who wishes to appeal against a completion notice or the imposition of a penalty must serve a notice of appeal to the VTW so that it is received within 28 days after the date on which the appellant received the completion notice or notice that the penalty had been imposed.

(2) The notice of appeal must be accompanied by—

- (a) a copy of the completion notice or the penalty notice,
- (b) a statement of the grounds on which the appeal is made, and
- (c) where the appeal is against the imposition of a penalty, the date on which the person received notice of the imposition of the penalty.

(3) If the appellant serves the notice of appeal on the VTW later than the time for making the appeal specified in paragraph (1), the notice of appeal must be accompanied by a request for an extension of time stating the reason the notice of appeal was not served in time.

(4) Despite paragraph (1), the President may authorise an appeal to be considered where the President is satisfied that the failure of the appellant to initiate the appeal as provided for by this regulation has arisen by reason of circumstances beyond that person's control.

(5) The clerk must within 14 days of service of the notice of appeal, notify the appellant that the clerk has received it, and serve a copy of it on the relevant authority or VO whose notice is the subject of the appeal.

PART 5

Appeals: General

Interpretation

33. In this Part—

“hearing” (“*gwrandawriad*”) means an oral hearing and includes a hearing conducted in whole or part by video link, telephone or other means of instantaneous two-way electronic communications;

“list” (“*rhestr*”) means a local list or the central list compiled on or after 1 April 2023.

“the proper officer” (“*y swyddog priodol*”) is the officer appointed by the relevant authority under section 270(3) of the Local Government Act 1972(14).

Jurisdiction: exceptions

34.—(1) Where the appellant is—

- (a) a former member of a valuation tribunal which existed before 1 July 2010,
- (b) a former employee of a valuation tribunal which existed before 1 July 2010, the Valuation Service for Wales established by the Valuation Tribunals (Wales) Regulations 2005(15) or the VTW, or
- (c) an employee or member of the VTW,

the appeal must be dealt with by those members of the tribunal as may be appointed for that purpose by the President of the Valuation Tribunal for Wales.

(2) Where it appears to the President of the Valuation Tribunal for Wales that by reason of a conflict of interests, or the appearance of a conflict, it would be inappropriate for an appeal to be dealt with by particular members of the tribunal, the President must appoint another tribunal to deal with that appeal.

(14) 1972 c. 70 to which there are amendments not relevant to these Regulations.

(15) S.I. 2005/3364 (W. 261), repealed by S.I. 2010/713 (W. 69).

Arrangements for appeals

35.—(1) The President of the Valuation Tribunal for Wales must ensure that arrangements are made for appeals under—

- (a) regulation 18,
- (b) regulation 24,
- (c) paragraph 4 of Schedule 4A to the Act as it applies for the purposes of Part 3 of the Act (in these Regulations called an “appeal against a completion notice”), or
- (d) paragraph 5C of Schedule 9 to the Act (penalties),

to be determined under the following provisions of these Regulations.

(2) Where two or more appeals relating to the same hereditament or hereditaments are referred under regulation 24, the order in which the appeals are dealt with must be the order in which the alterations in question would, but for the disagreements which occasion the appeals, have applied.

(3) Where an appeal under regulation 24 and an appeal under regulation 13 of the Council Tax (Alteration of Lists and Appeals) Regulations 1993⁽¹⁶⁾ relate to the same property—

- (a) the President of the Valuation Tribunal must ensure those appeals are dealt with in the order which appears to the President to best secure the interests of justice,
- (b) the listing officer must be joined as a party to the appeal under regulation 24 of these Regulations, and
- (c) the VO must be joined as a party to the appeal under regulation 13 of the Council Tax (Alteration of Lists and Appeals) Regulations 1993.

(4) The clerk must, as soon as is reasonably practicable, give written notice to any person who is made a party to an appeal under paragraph (3).

Withdrawal

36.—(1) An appeal may be withdrawn at any time before the commencement of a hearing to consider the disposal of the proceedings or, where the VTW disposes of the proceedings without a hearing, before that disposal, where notice to that effect is given to the VTW by the appellant in writing.

(2) The clerk must notify the appellant when the clerk has received the notice of withdrawal under paragraph (1) and must serve a copy of the notice of receipt on all the other parties to the appeal.

(3) Where, after an appeal has been made to the VTW under regulation 24, the VO alters the list in accordance with the proposal to which the appeal relates, the VO must notify the VTW of that fact and the appeal must be treated as withdrawn on the date on which the notice is served on the VTW.

(4) Where, following the initiation of an appeal against imposition of a penalty, the VO decides to remit the penalty, the VO must notify the clerk accordingly, and the appeal must be deemed to have been withdrawn.

(5) Where an appeal has been withdrawn by the appellant, any other party to the appeal may apply to the VTW for the appeal to be reinstated.

(6) Any application for reinstatement of an appeal under paragraph (5) must be made in writing and be received by the VTW within 28 days after the date on which the VTW notifies each party under paragraph (2) of the withdrawal of the appeal.

⁽¹⁶⁾ S.I. 1993/290, amended by S.I. 2010/713 (W. 69).

Disposal by written representations

37.—(1) An appeal under these Regulations may be disposed of on the basis of written representations if all the parties have given their agreement in writing.

(2) Where all the parties have given their agreement as mentioned in paragraph (1), the clerk must serve notice on the parties and within 28 days of service of that notice on them, each party may serve on the clerk a notice stating—

- (a) that party's reasons or further reasons for the disagreement giving rise to the appeal, or
- (b) that that party does not intend to make further representations.

(3) A copy of a notice served under paragraph (2) must be served by the clerk on the other party or parties to the appeal and must be accompanied by a statement of the effect of paragraphs (4) and (5).

(4) Any party on whom a notice is served under paragraph (3) may within 28 days of that service serve on the clerk a further notice stating their reply to the other party's statement, or that they do not intend to make further representations, as the case may be and the clerk must serve a copy of any further notice received on the other party or parties.

(5) After the end of 28 days beginning with the end of the period of 28 days mentioned in paragraph (4) the clerk must submit copies of—

- (a) any information transmitted to the clerk under these Regulations, and
- (b) any notice under paragraph (2) or (4),

to a valuation tribunal constituted as provided in regulation 43.

(6) The valuation tribunal to which an appeal is referred as provided in paragraph (5) may if it thinks fit—

- (a) require any party to furnish in writing further particulars of the grounds relied on and of any relevant facts or contentions;
- (b) order that the appeal be disposed of on the basis of a hearing.

(7) Where any party has furnished any particulars in response to a request by a valuation tribunal under paragraph (6)(a), the clerk must serve a copy of the particulars on every other party, and each of those other parties may, within 28 days of that service, serve on the clerk any further statement they wish to make in response.

Disposal without a hearing—where parties have come to an agreement

38.—(1) The valuation tribunal may dispose of an appeal under these Regulations without a hearing if—

- (a) a party informs the valuation tribunal in writing—
 - (i) that all the parties have come to an agreement,
 - (ii) what that agreement is and the decision the valuation tribunal is asked to make, and
 - (iii) that all the parties agree for the appeal to be disposed of without a hearing and,
- (b) the clerk sends a notice to all parties to the proceedings stating—
 - (i) the valuation tribunal is minded to dispose of the appeal without a hearing,
 - (ii) the decision the valuation tribunal is minded to take, and
 - (iii) that any party can object to the appeal being disposed of without a hearing.

(2) If a notice is sent under paragraph (1)(b), a party may request to the clerk that the appeal be disposed of with a hearing.

(3) A request under paragraph (2) must be made in writing and received by the clerk within 28 days of the date on which the clerk sent a notice under paragraph (1)(b).

- (4) The valuation tribunal must not dispose of an appeal without a hearing if—
 - (a) in the opinion of the clerk, the appeal raises issues of public importance that require that a hearing be held,
 - (b) a period of 28 days from which the notice under paragraph (1)(b) was sent has not elapsed, or
 - (c) a party to the appeal has requested a hearing.
- (5) The functions of the valuation tribunal under this regulation may be performed on its behalf by the clerk.

Pre-hearing review

39. With a view to clarifying the issues to be dealt with at a hearing, a chairperson of the relevant valuation tribunal—

- (a) may on the application of a party or of the chairperson’s own motion, not less than 28 days after giving notice to the parties order a pre-hearing review to be held, and
- (b) must endeavour at the pre-hearing review to secure that all the parties make reasonable admissions and agreements in relation to the proceedings.

Notice of hearing

40.—(1) Where an appeal is to be disposed of on the basis of a hearing, the clerk must give the parties not less than 28 days’ notice of the date, time and place appointed for the hearing.

(2) The clerk must conspicuously display a notice, advertising the date, time and place appointed for any hearing—

- (a) at the valuation tribunal’s office,
- (b) on the valuation tribunal website,
- (c) outside an office of the relevant authority appointed by that authority, or
- (d) in another place within that authority’s area.

(3) The notice required by paragraph (2) must name a place and the website where a list of the appeals to be heard may be inspected.

(4) Where the hearing of an appeal has been postponed, the clerk must take those steps which are practicable in the time available—

- (a) to notify the parties to the appeal of the postponement, and
- (b) to advertise the postponement.

Disqualification from participating

41. A person must be disqualified from participating as a member of a valuation tribunal in the hearing or determination of an appeal or acting as clerk or officer of a valuation tribunal in relation to an appeal against a completion notice if they are a member of the relevant authority concerned.

Representation at the hearing

42. Any party to an appeal which is to be decided at a hearing may appear in person (with assistance from any person they wish) or by any representative (other than a person who is a member, clerk or other employee of the VTW).

Conduct of the hearing

43.—(1) Subject to paragraph (2), the VTW’s functions of hearing or determining an appeal must be discharged by three members of the VTW, who must include at least one chairperson; and a chairperson must preside.

(2) Where all parties to an appeal who appear agree, the appeal may be decided by two members of a valuation tribunal, and despite the absence of a chairperson.

(3) The hearing must take place in public, unless the valuation tribunal orders otherwise on the application of a party, and on being satisfied that the interests of that party would be prejudicially affected.

(4) If, at a hearing of an appeal to which a VO or a listing officer is a party, every other party fails to appear, the valuation tribunal may dismiss the appeal.

(5) If, at a hearing of an appeal against a completion notice, the appellant does not appear, the valuation tribunal may dismiss the appeal.

(6) If, at the hearing of an appeal, any party does not appear, the valuation tribunal may hear and determine the appeal in their absence.

(7) Unless the valuation tribunal determines otherwise—

- (a) at the hearing of an appeal arising from an alteration of a list by the VO, the VO must begin the hearing, and
- (b) at the hearing of an appeal against a completion notice, the relevant authority must begin the hearing,

and in any other case parties at the hearing may be heard in the order determined by the tribunal.

(8) Parties at the hearing may call witnesses before the valuation tribunal and examine any witnesses.

(9) A hearing may be adjourned to a time and place and on the terms (if any) as the valuation tribunal thinks fit; and reasonable notice of the time and place to which the hearing has been adjourned must be given to every party.

(10) A valuation tribunal may enter and inspect—

- (a) the hereditament which is the subject of the appeal, and
- (b) as far as is practicable, any comparable land or property to which the attention of the tribunal is drawn.

(11) But when a valuation tribunal intends to enter any premises in accordance with paragraph (10) it must give notice to the parties who are also entitled to be represented at the inspection; and where the tribunal deems it appropriate, that representation must be limited to one person to represent those parties having the same interest in the appeal.

(12) Subject to any provision of this Part, the valuation tribunal must—

- (a) conduct the hearing in the manner it considers most suitable for the clarification of the issues before it, and generally to the just handling of the proceedings,
- (b) as seems to it appropriate, seek to avoid formality in its proceedings, and
- (c) not be bound by any enactment or rule of law relating to the admissibility of evidence before courts of law.

Appeal management powers

44.—(1) Subject to any other provision in these Regulations, the VTW may regulate its own procedure.

(2) The VTW may give a direction in relation to the conduct or disposal of proceedings at any time, including a direction amending, suspending or setting aside an earlier direction.

(3) In particular, and without restricting the general powers in paragraphs (1) and (2), the VTW may —

- (a) extend or shorten the time for complying with any regulation or direction under these Regulations;
- (b) consolidate or hear together two or more sets of proceedings or parts of proceedings raising common issues, or treat an appeal as a lead appeal;
- (c) subject to paragraph (4), permit or require a party to amend a document;
- (d) subject to regulations 48 and 50, permit or require a party or another person to provide documents, evidence, information, or submissions to the VTW or a party;
- (e) deal with an issue in proceedings as a preliminary issue;
- (f) hold a hearing to consider any matter, including a case management issue;
- (g) decide the form of any hearing;
- (h) adjourn or postpone a hearing;
- (i) require a party to produce a bundle for a hearing;
- (j) stay proceedings.

(4) The VTW may permit or require a party to an appeal to amend a document under paragraph (3) (c) only if the amendment is in order to correct an inaccuracy in the document.

Procedure for applying for and giving directions

45.—(1) The VTW may give a direction on the application of one or more of the parties or on its own initiative.

(2) An application for a direction may be made—

- (a) by sending or delivering a written application to the VTW, or
- (b) orally during the course of a hearing.

(3) An application for a direction must state the reason for making that application.

(4) Unless the VTW considers that there is good reason not to do so, the VTW must send written notice of any direction to every party and to any other person affected by the direction.

(5) If a party or any other person in receipt of a notice of direction under paragraph (4) wishes to challenge it, they may do so by applying for another direction which amends, suspends, or sets aside the first direction.

Failure to comply with Regulations, etc

46.—(1) An irregularity resulting from failure to comply with any requirement in these Regulations or a direction does not in itself render void the proceedings or any step taken in the proceedings.

(2) If a party has failed to comply with a requirement in these Regulations or a direction, the VTW may take such action as it considers just, which may include—

- (a) waiving the requirement;
- (b) requiring the failure to be remedied;
- (c) exercising the power under regulation 45.

Striking out proceedings

47.—(1) The proceedings, or the appropriate part of them will be automatically struck out if the appellant has failed to comply with a direction that stated that failure by a party to comply with the direction would lead to the striking out of the proceedings or that part of them.

(2) The VTW must strike out the whole or part of the proceedings if the VTW does not have jurisdiction in relation to the proceedings or that part of them.

(3) The VTW may strike out the whole or part of the proceedings if —

- (a) the appellant has failed to co-operate with a direction that stated that failure by the appellant to comply with the direction could lead to the striking out of proceedings or that part of them;
- (b) the appellant has failed to co-operate with the VTW to such an extent that the VTW cannot deal with the proceedings fairly and justly;
- (c) the VTW considers there is no reasonable prospect of the appellant’s appeal or part of it, succeeding.

(4) The VTW may not strike out the whole or part of the proceedings under paragraph (2) or (3)(b) or (c) without first giving the appellant an opportunity to make representations in relation to the proposed striking out.

(5) As soon as reasonably practicable after the proceedings have been struck out, the VTW must send all parties notice of that decision in writing accompanied by a statement of the reasons for the striking out of the proceedings.

(6) If the proceedings, or any part of them, have been struck out under paragraph (1) or (3)(a), the appellant may apply for the proceedings, or part of them, to be reinstated.

(7) An application under paragraph (6) must be made in writing and received by the VTW within 28 days after the date on which the VTW sent notification of the striking out to the appellant.

(8) This regulation applies to a party to the proceedings other than the appellant as it applies to the appellant except that—

- (a) a reference to a striking out of the proceedings is to be read as a reference to the barring of that other party from taking further part in the proceedings;
- (b) a reference to an application for the reinstatement of proceedings which have been struck out is to be read as a reference to an application for the lifting of the bar on that other party from taking further part in the proceedings.

(9) If a party other than the appellant has been barred from taking further part in the proceedings under this regulation and that bar has not been lifted, the VTW need not consider any response or other submission made by that party.

Evidence and Submissions

48.—(1) Subject to paragraph (2), the VTW may give directions as to—

- (a) issues on which it requires evidence or submissions;
- (b) the nature of the evidence or submissions it requires;
- (c) whether any parties are permitted or required to provide expert evidence;
- (d) any limit on the number of witnesses whose evidence a party may put forward, whether in relation to a particular issue or generally;
- (e) the manner in which any evidence or submissions are to be provided, which may include a direction for them to be given—
 - (i) orally at a hearing, or

- (ii) by written submissions or witness statement;
 - (f) the time at which any evidence or submissions are to be provided.
- (2) The VTW may only direct a party to an appeal to provide evidence or submissions that relate to a matter included in —
- (a) the notice of appeal or any document accompanying the notice of appeal;
 - (b) new or further evidence admitted under regulation 50.
- (3) Subject to regulation 50, the VTW may—
- (a) admit evidence whether or not the evidence would be admissible in a civil trial in Wales;
 - (b) exclude evidence that would otherwise be admissible where—
 - (i) the evidence was not provided within the time allowed by a direction;
 - (ii) the evidence was provided in a manner that did not comply with a direction;
 - (iii) it would be unfair to admit the evidence.
- (4) Paragraph (5) applies to information supplied in pursuance of—
- (a) paragraph 5 of Schedule 9 to the 1988 Act;
 - (b) regulation 61 of these Regulations.
- (5) Information to which this paragraph applies must not be used in any relevant proceedings by a VO unless—
- (a) not less than 21 days' notice, specifying in relation to any information to be so used the documents or other media in or on which that information is held and the hereditament or hereditaments to which it relates, has previously been given to every other party to the proceeding, and
 - (b) any person who has given not less than 24 hours' notice of his intention to do so has been permitted, at any reasonable time—
 - (i) to inspect the documents or other media in or on which that information is held, and
 - (ii) to make a copy of, or of any extract from, any document containing that information;
 - (c) the information relates to a matter included in—
 - (i) the notice of appeal or any document accompanying the notice of appeal;
 - (ii) new or further evidence admitted under regulation 50.
- (6) Subject to paragraph (8), any person to whom notice relating to any hereditament has been given under paragraph (5)(a) ("P") may before the hearing serve notice on the VO specifying other hereditaments as being hereditaments which are comparable in character or otherwise relevant to P's case, and requiring the VO—
- (a) to permit P at any reasonable time specified in the notice to inspect and to make a copy of, any document, or of any extract from it, containing information to which this regulation applies which relates to those other hereditaments and is in the possession of the VO, and
 - (b) to produce at the hearing or to submit to the valuation tribunal those documents as before the hearing P has informed the VO that P requires.
- (7) The VTW may only admit as evidence documents produced or submitted under paragraph (6) (b) that relate to a matter included in—
- (a) the notice of appeal or any document accompanying the notice of appeal;
 - (b) new or further evidence admitted under regulation 50.
- (8) The number of hereditaments specified in a notice under paragraph (6) must not exceed four or, if greater, the number specified in the notice under paragraph (5)(a).

(9) Nothing in paragraph (6) must be construed as requiring the making available for inspection, or copying, or the production of any document insofar as it contains information other than information which is reasonably required for the purposes of the relevant proceedings.

(10) Where P has given notice to the VO under paragraph (6), and the VO refuses or fails to comply with the notice, P may apply to the VTW or, as the case may be, the arbitrator appointed to determine the appeal; and the VTW or the arbitrator may, if satisfied that it is reasonable to do so, direct the VO to comply with the notice as respects all hereditaments or hereditaments specified in the notice or such of them as the VTW or the arbitrator may determine.

(11) If any document required to be made available for inspection in accordance with paragraph (6) is not maintained in documentary form, the duty to make it so available is satisfied if a print-out, photographic image or other reproduction of the document which has been obtained from the storage medium adopted in relation to the document is made available for inspection.

(12) In paragraphs (5) and (9), “relevant proceedings” means any proceedings on or in consequence of an appeal under these Regulations and any proceedings on or in consequence of a reference to arbitration under regulation 57.

Evidence of lists and other documents

49. The contents of a list may be proved by the production of a copy of it, or of the relevant part, certified to be a true copy by the VO; and the contents of a completion notice may be proved by the production of a copy of it certified to be a true copy by the proper officer of the relevant authority.

Admission of new evidence

50.—(1) The VTW may only admit evidence that was not included in the notice of appeal or any document accompanying the notice of appeal (“new evidence”) if—

- (a) that evidence—
 - (i) is provided by a party to the appeal,
 - (ii) relates to the ground on which the proposal was made, and
 - (iii) was not known to the party and could not reasonably have been acquired before the proposal was determined under Part 2 of these Regulations, or
- (b) all the parties to the appeal agree in writing to the party providing the new evidence.

(2) If the VTW admits new evidence under paragraph (1), the VTW may admit further evidence provided by another party to the appeal if the further evidence specifically relates to—

- (a) the new evidence, and
- (b) the grounds on which the proposal was made.

(3) A party which provides evidence under paragraph (1) or (2) must also provide that evidence to all the other parties to the appeal.

Decisions

51.—(1) An appeal may be decided by a majority of the members participating; and where (pursuant to regulation 43(2)) it falls to be disposed of by two members and they are unable to agree, it must be remitted by the clerk to be decided by a valuation tribunal consisting of three different members.

(2) Where an appeal is disposed of on the basis of a hearing, the decision may be reserved or given orally at the end of the hearing.

(3) As soon as reasonably practicable after a decision has been made, it must—

- (a) in the case of a decision given orally, be confirmed, and
- (b) in any other case, be communicated,

by notice in writing to the parties; and the notice must be accompanied by a statement of the reasons for the decision.

(4) But nothing in paragraph (3) requires notice to be given to a party if it would be repetitive of any copy record sent to that party under regulation 55.

(5) In the case of an appeal against a completion notice, the clerk must send notice of the decision to the VO for the relevant authority.

Orders

52.—(1) On or after deciding an appeal under regulation 24, the valuation tribunal may, subject to paragraph (3), require a VO, in consequence of the decision, by order to alter a list in accordance with any provision made by or under the Act.

(2) The VO must comply with an order under paragraph (1) within the period of 14 days beginning on the day of its making.

(3) 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 must require the list to be altered with effect from the day on which the decision is given.

(4) But paragraph (3) does 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.

(5) 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 a period that appears to the tribunal to be commensurate with the duration of those circumstances.

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

Reduction or remitting penalty

53.—(1) After determining an appeal against the imposition of a Schedule 9 penalty, the VTW may order the VO whose notice is the subject of the appeal to reduce or remit the penalty.

(2) After determining an appeal under regulation 18 against the imposition of a Part 2 penalty, the VTW may order the VO to remit the penalty.

Review of decisions

54.—(1) A valuation tribunal constituted as provided in paragraph (4) has the power, on written application by a party, to review or set aside by certificate under the hand of the presiding member—

- (a) any decision on any of the grounds mentioned in paragraph (5), and
- (b) the decision on an appeal against a completion notice on the additional grounds mentioned in paragraph (6).

(2) Paragraph (1) does not apply where an appeal against the decision in question has been determined by the Upper Tribunal.

(3) But an application under paragraph (1) may be dismissed if it is not made within the period of 28 days beginning on the day on which notice is given (whether in accordance with regulation 51(3) or regulation 55(3)) of the decision in question.

(4) So far as is reasonably practicable, the valuation tribunal appointed to review a decision must consist of the same members as constituted the tribunal which took the decision.

(5) The grounds referred to in paragraph (1)(a) are—

- (a) the decision was wrongly made as a result of clerical error;
- (b) a party did not appear and can show reasonable cause why they did not do so;
- (c) the decision is affected by a decision made by the High Court or the Upper Tribunal in respect of the hereditament which was the subject of the valuation tribunal's decision;
- (d) there has been some procedural irregularity in the proceedings.

(6) The grounds mentioned in paragraph (1)(b) are that new evidence, the existence of which could not have been ascertained by reasonably diligent inquiry or could not have been foreseen, has become available since the conclusion of the proceedings to which the decision relates.

(7) If a valuation tribunal sets aside a decision under this regulation, it must revoke any order made in consequence of that decision and must order a re-hearing or redetermination before either the same or a different tribunal.

(8) The clerk must as soon as reasonably practicable notify the parties to the appeal in writing of—

- (a) a determination that the valuation tribunal will not undertake a review under paragraph (1);
- (b) the determination of the valuation tribunal, having undertaken a review under paragraph (1), that it will not set aside the decision concerned;
- (c) the issue of any certificate under paragraph (1);
- (d) the revocation of any order under paragraph (7).

(9) Where in relation to a decision about which an application under paragraph (1) is made, an appeal to the Upper Tribunal remains undetermined on the relevant day, the clerk must notify the Upper Tribunal as soon as reasonably practicable after the occurrence of the relevant event.

(10) In paragraph (9)—

“the relevant day” (“*y diwrnod perthnasol*”) means the day on which, as the case may be,—

- (a) the application under paragraph (1) is made;
- (b) an event referred to in any of sub-paragraphs (a) to (d) of paragraph (8) occurs;

“the relevant event” (“*y digwyddiad perthnasol*”), in relation to a relevant day, means the event occurring on that day.

Records of decisions, etc

55.—(1) The clerk must make arrangements for each decision, each order made under regulations 52 and 53 and the effect of each certificate and revocation under regulation 54 to be recorded.

(2) Records may be kept in any form, whether documentary or otherwise, and must contain the particulars specified in the Schedule to these Regulations.

(3) A copy, in documentary form, of the relevant entry in the record must, as soon as reasonably practicable after the entry has been made, be sent (by post, fax or electronic communication) to each party to the appeal to which the entry relates.

(4) Each record must be retained for the period of six years beginning on the day on which an entry was last made in it.

(5) Any person may, at a reasonable time stated by or on behalf of the valuation tribunal concerned and without making payment, inspect records which are required to be made by paragraph (1).

(6) If without reasonable excuse a person having custody of records intentionally obstructs a person in exercising the right conferred by paragraph (5) that person is liable on summary conviction to a fine not exceeding level 1 on the standard scale.

(7) The member who presided at the hearing or determination of an appeal may authorise the correction of any clerical error in the record, and a copy of the corrected entry must be sent to the persons to whom a copy of the original entry was sent.

(8) The production in any proceedings in any court of law of a document certified by the clerk to be a true copy of a record of that valuation tribunal is, unless the contrary is proved, sufficient evidence of the document and of the facts it records.

Appeals

56.—(1) An appeal lies to the Upper Tribunal in respect of a decision or order which is given or made by a valuation tribunal on—

- (a) an appeal under regulation 24;
- (b) an appeal against a completion notice;
- (c) an appeal under paragraph 5C of Schedule 9 to the Act.

(2) An appeal does not lie to the Upper Tribunal in respect of a decision or order given or made by the VTW on appeal under regulation 18.

(3) An appeal under paragraph (1) against a decision or order may be made by any party—

- (a) who appeared at the hearing or, if the appeal was disposed of by written representations, who made such representations, or
- (b) whose application for the review of the decision on the ground set out in regulation 54(5)(b), has been determined by the valuation tribunal as mentioned in regulation 54(8)(b).

(4) An appeal under paragraph (1) may be dismissed if it is not made within 28 days of the date on which notice is given of the decision or order that is the subject matter of the appeal.

(5) But where—

- (a) in relation to an application under paragraph (1) of regulation 54 (review of decisions) made within 28 days of the date on which notice was given of the decision which is the subject matter of the appeal, notice is given as mentioned in paragraph (8)(a) of that regulation, or
- (b) notice is given as mentioned in paragraph (8)(b) of that regulation,

the appeal may be dismissed if it is not made within 28 days of the service of the notice under paragraph (8)(a) or (b) of that regulation.

(6) The Upper Tribunal may confirm, vary, set aside, revoke or remit the decision or order of the valuation tribunal, and may make any order the tribunal could have made.

(7) The VO must act in accordance with any order made by the Upper Tribunal; and paragraph 9 of Schedule 11 to the Act applies subject to this requirement.

Arbitration

57.—(1) Where at any time before the beginning of a hearing or the consideration by a valuation tribunal of written representations it is agreed in writing between the persons who, if a dispute were

to be the subject of an appeal to the tribunal, would be the parties to the appeal, the matter must be referred to arbitration.

(2) In any arbitration under this regulation, the award may include any order which could have been made by a valuation tribunal in relation to the matter; and paragraph 9 of Schedule 11 to the Act applies to such an order as it applies to an order recorded under these Regulations.

Notification of further proceedings

58.—(1) Where a VO—

- (a) applies to a valuation tribunal under regulation 54 for the review of a decision in consequence of which an order requiring the alteration of a list was made, or
- (b) appeals to the Upper Tribunal under regulation 56 against a decision in consequence of which an order was made, or against an order,

the VO must, at the same time or as soon as reasonably practicable thereafter, notify the authority concerned of the application or appeal.

(2) In paragraph (1), the authority concerned—

- (a) where the application or appeal relates to the alteration of a local list, is the relevant authority for whose area the list was compiled;
- (b) in any other case, is the Welsh Ministers.

(3) Where a VO appeals to the Upper Tribunal as mentioned in paragraph (1)(b) or receives notice of an appeal instituted by another party the VO must, at the same time or as soon as reasonably practicable thereafter, notify the clerk to the relevant valuation tribunal of the appeal.

(4) Where, in relation to a decision or order made on an appeal against a completion notice, an authority appeals to the Upper Tribunal under regulation 56 or receives notice of an appeal instituted by another party it must, at the same time, or as soon as reasonably practicable thereafter, notify the clerk to the relevant valuation tribunal of the appeal.

PART 6

Miscellaneous and General

Service of notices

59.—(1) Without prejudice to section 233 of the Local Government Act 1972 and subject to paragraphs (2), (3) and (4), any notice to be provided, sent or given or served may be served—

(a) by delivering it—

- (i) to the person (“X”) to whom it is to be provided, sent or given or on whom it is to be served, or
- (ii) to any other person authorised by X to act as X’s agent for the purpose;

(b) by sending it to X or X’s agent by electronic communication;

(c) by leaving it at or forwarding it by post to—

- (i) X’s usual or last-known place of business, or
- (ii) in the case of a company, its registered office, or
- (iii) the usual or last-known place of business or registered office of any other person authorised as mentioned in sub-paragraph (a)(ii);

- (d) by delivering it to some person on the premises to which it relates or, if there is no person on the premises to whom it can so be delivered, by fixing it to some conspicuous part of the premises;
 - (e) without prejudice to the preceding provisions of this regulation, where a hereditament to which the notice relates is a place of business of the person to whom it is to be provided, sent or given or on whom it is to be served, by leaving it at, or forwarding it by post addressed to that person at, that place of business.
- (2) At the same time as a copy of a notice under any of the following provisions is provided, sent or given or served on a person's agent, the notice must also be provided to X—
- (a) regulation 8(1);
 - (b) regulation 10(1);
 - (c) regulation 13;
 - (d) regulation 14(2);
 - (e) regulation 16;
 - (f) regulation 20(b);
 - (g) regulation 23(2).
- (3) Any notice to be served by a VO on a person who made a request under regulation 6(2) or a proposal using the VO's electronic portal (as defined in regulation 3) may be served by notifying the person by electronic communication that a notice addressed to the person is posted on that electronic portal.
- (4) Any notice to be served by the VTW on a person who made an appeal using the VTW's electronic portal may be served by notifying the person by electronic communication that a notice addressed to the person is posted on that electronic portal.
- (5) Any notice to be provided, sent or given or served on the owner or occupier of any premises may be addressed by the description of "owner" or "occupier" of the premises, without further name or description.
- (6) Except where these Regulations require a notice to be provided, sent, given or served using the VO's electronic portal or in another manner agreed with the VO, any notice to be provided, sent or given to or served on a VO may be provided, sent, given or served by—
- (a) addressing the notice to the VO for the area in question, without further description, and
 - (b) delivering it or sending it to the VO's office by post or electronic communication.
- (7) In this regulation—
- (a) any reference to the VO's electronic portal includes a reference to the online facility provided by the VO for use in connection with proposals for the alteration of a central list compiled on or after 1 April 2023;
 - (b) any reference to a notice includes a reference to a proposal and any other document required or authorised to be served;
 - (c) any reference to a requirement or authorisation is to a requirement or authorisation under these Regulations;
 - (d) any notice sent by the means described in paragraph (1)(b) must be regarded as sent when it is received in a legible form.

Retention of records

60.—(1) Before altering an entry in a local list or the central list, the VO or where appropriate, the CVO must ensure that a record (which need not be in documentary form) is made of the entry.

(2) A record made under paragraph (1) must be retained until the expiry of six years beginning on the day on which the next list is compiled.

Information to be supplied by relevant authorities

61.—(1) Information of the description set out in paragraph (2) is prescribed information for the purposes of paragraph 6(1A) of Schedule 9 to the Act.

(2) In relation to any property that is mentioned in paragraph (3), the information is—

- (a) the address of the property;
- (b) the nature of the event by reason of which, in the opinion of the relevant authority, the local list is required to be altered;
- (c) the day from which, in the opinion of the relevant authority, the alteration applies;
- (d) if the property is shown in a local list, any reference number ascribed to it in that list.

(3) For a relevant authority, the property referred to in paragraph (2), is any non-domestic property in that authority's area—

- (a) which is, in the authority's opinion, property which is or may become liable to a rate, and
- (b) for which—
 - (i) there is no entry in the local list, or
 - (ii) in the authority's opinion any entry in that list requires to be altered.

(4) The information required by this regulation must be supplied as soon as is reasonably practicable after it comes to the attention of the relevant authority.

Miscellaneous amendments

62.—(1) In the Non-Domestic Rating (Communications Hereditaments) (Valuation, Alteration of Lists and Appeals and Material Day) (Wales) Regulations 2008⁽¹⁷⁾—

- (a) in regulation 2, in the definition of “ALA Regulations”, for the “Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005” substitute “Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023”;
- (b) omit regulation 5.

(2) In the Non-Domestic Rating (Payment of Interest) Regulations 1990⁽¹⁸⁾ after regulation 6(1) insert—

“(1A) This regulation applies in Wales where a valuation officer—

- (a) within 28 days of the making by the valuation tribunal of a decision in consequence of which an order requiring the alteration of a list is made, makes an application under regulation 54(1) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023, or
- (b) appeals under regulation 51(1) of those Regulations against any such decision or order.”

(3) In respect of Wales, in regulation 3(7)(b)(i) of the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992⁽¹⁹⁾, for “day on which the proposal was served on the valuation officer” substitute “date on which the VO received a confirmation under regulation 7 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023 (as stated in an acknowledgement served by the VO under regulation 8(1) of those Regulations)”.

⁽¹⁷⁾ S.I. 2008/2671 (W. 235).

⁽¹⁸⁾ S.I. 1990/1904.

⁽¹⁹⁾ S.I. 1992/556, to which there are amendments not relevant to these Regulations.

Revocation and transitional provision

63.—(1) The following Regulations are revoked—

- (a) the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005⁽²⁰⁾;
- (b) the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) (Amendment) Regulations 2006⁽²¹⁾.

(2) Despite the coming into force of paragraph (1), the following must follow the procedure set out in the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 as they applied immediately before 1 April 2023—

- (a) any alteration of a central or local list compiled before 1 April 2023;
- (b) any provision made by regulations under section 58 of the Act (special provision for 1995 onwards) as to the chargeable amount as regards a hereditament for a relevant period, as defined in that section, ending before 1 April 2005.

(3) In relation to any notice of appeal pursuant to regulation 19 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005, which relates to a completion day of 1 April 2023 or later, but which is served on the clerk before the date of coming into force of these Regulations the notice of appeal is treated as served, and any procedural step taken in respect of the appeal is to be treated as taken, under these Regulations.

Rebecca Evans
Minister for Finance and Local Government, one
of the Welsh Ministers

22 March 2023

⁽²⁰⁾ S.I. 2005/758 (W. 83) amended by S.I. 2006/1035, S.I. 2010/713 and S.I. 2017/914.

⁽²¹⁾ S.I. 2006/1035.

SCHEDULE

Regulation 55(2)

Contents of Records

The appellant's name and address
The matter appealed against
The date of the hearing or determination
The names of the parties who appeared, if any
The decision of the valuation tribunal and its date
The reasons for the decision
Any order made in consequence of the decision
The date of that order
Any certificate setting aside the decision
Any revocation under regulation 54(7).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which apply in relation to Wales, revoke and replace the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 (“the 2005 Regulations”) and the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) (Amendment) Regulations 2006 (“the 2006 Regulations”) which amended them, subject to a transition provision for both local and central non-domestic rating lists compiled before 1 April 2023.

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

There are 6 Parts to these Regulations.

Part 1 contains definitions of terms used in the Regulations.

Part 2 sets out provisions which apply to the alteration of local lists.

Those provisions specify who may make a proposal to alter a local list, and on what grounds. Provision is also made prescribing what information must be included in a proposal, the process for checking information about a hereditament included in a proposal before that proposal may be submitted, and when, and how, a proposal may be submitted to a valuation officer. Proposals relating to a material change of circumstances are also subject to additional requirements which limit the number of proposals that may be submitted and the timing of their submission.

Valuation officers are required to acknowledge receipt of a proposal within 28 days of receiving it. However, they must refuse a proposal which does not include all the information required by these Regulations, though provision is made enabling a proposer to submit a further proposal.

Status: This is the original version (as it was originally made).

The Regulations set out the procedure a valuation officer must follow on receipt of a complete proposal and specify what actions a valuation officer must take where a proposal is determined as being well-founded. Where a valuation officer determines that a proposal is not well-founded, or fails to make a determination, the Regulations set out the grounds on which a proposer may submit an appeal to the Valuation Tribunal for Wales. Provisions also prescribe the timeframe for submitting an appeal and the procedure to be followed.

Provision is also made enabling a proposer to send a notice to a valuation officer withdrawing a proposal, but in certain circumstances the written agreement of others may be required for the notice to be effective.

The Regulations further set out the circumstances in which agreement may be reached with a valuation officer to alter a local list after a proposal has been made, and the effect of that agreement. However, where a valuation officer determines that a proposal is not well-founded, that it has not been withdrawn, and that it has not been possible to agree an alteration to a local list, then the valuation officer must serve a decision notice on the persons specified by, and containing the information prescribed by, these Regulations as soon as reasonably practicable after the decision has been made.

Where a person knowingly, recklessly, or carelessly provides a valuation officer with information in a proposal, or in connection with a proposal that is false in a material particular, the valuation officer may impose a financial penalty on that person of £200. The Regulations prescribe the process to be followed in the imposition of that penalty, which if unpaid can be recovered as a civil debt. A person may, by notice, appeal to the Valuation Tribunal for Wales regarding the imposition of a financial penalty, in the manner required by, and in accordance with the timeframe prescribed by the Regulations.

Alterations made to a local list in accordance with these Regulations only apply to a local list compiled on or after 1 April 2023 and a local list must show the day from which the alteration is to take effect. Specific provision is made as to how this is to be applied in respect of advertising rights. Further, a valuation officer is required to provide notification of the alteration and its effect to the persons specified in the Regulations within the prescribed timeframe.

Part 3 makes provision about alterations of the Central Lists, applying Part 2, with modifications, to hereditaments shown on the central non-domestic rating lists.

Part 4 sets out the procedure for appeals against completion notices and the imposition of penalty notices.

Part 5 makes provisions for appeals in general and sets out the arrangements for appeals, including the exceptions to jurisdiction, withdrawal of an appeal and procedure for disposal by written representation and where parties have come to agreement.

These Regulations also provide for pre-hearing review. In respect of hearings, these Regulations make provisions for notices, representation, disqualification, conduct, appeal management powers and evidence.

An appeal may be decided by a majority and remitted where it fails to be disposed of by two members of a valuation tribunal. The decision may be reserved or given orally at the end of the hearing. Orders may be made requiring, among other things, a valuation officer to alter a list or remit a penalty.

Decisions may be reviewed on an application made within 28 days of the decision upon the basis that the decision was wrongly made, or that a party did not appear and can show reasonable cause why they did not do so or that the appeal is affected by a decision or appeal from the High Court or Upper Tribunal in relation to the hereditament which is the subject of the valuation tribunal's decision. An application may also be made under certain circumstances where new evidence has become available since the conclusion of the proceedings. The Regulations place a duty on the tribunal clerk to make arrangements to record each decision, order, certificate and revocation and

set out how records should be kept and for how long, to whom they should be sent, and for their production in court.

Provision is made for an appeal of a decision to the Upper Tribunal which may confirm, vary, set aside, revoke or remit the decision and may make any order the tribunal could have made. In certain circumstances the dispute may be referred to arbitration which may make an award which includes any order which could have been made by a valuation tribunal in relation to the dispute.

Part 6 makes miscellaneous and consequential provision which includes the giving or service of notices, the retention of records by valuation officers, and prescribes information to be supplied by relevant authorities for the purposes of paragraph 6(1A) of Schedule 9 to the Act.

Consequential amendments largely substitute these Regulations in definitions which specify the 2005 Regulations.

Provision is made for the revocation of the 2005 and 2006 Regulations with a transitional provision applying the 2005 Regulations to any alteration of a list compiled before 1 April 2023 or any provision made by regulations under section 58 of the Act (which makes special provision for 1995 onwards).

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.