
WELSH STATUTORY INSTRUMENTS

2023 No. 350

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

PART 2

Alteration of Local Lists

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.

Commencement Information

II Reg. 27 in force at 1.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023, Section 27.