

## EXPLANATORY NOTE

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

Regulation 2 of these Regulations amends the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990 (“the principal Regulations”). The principal change is that an omission from regulation 4 (effective date of alteration) is rectified in relation to the time from which alterations to local non-domestic rating lists are to have effect. Minor adjustments are also made to regulation 11 (proposals treated as invalid), 33 (written representations) and 44 (review of decisions).

Regulation 3 revokes regulation 3 (transitional provision in relation to appeals against completion notices) of the Non-Domestic Rating (Unoccupied Property) Regulations 1989. Provision for such appeals is now made in regulation 29 of the principal Regulations.