
STATUTORY INSTRUMENTS

1993 No. 291

RATING AND VALUATION

**The Non-Domestic Rating (Alteration
of Lists and Appeals) Regulations 1993**

<i>Made</i>	- - - -	<i>18th February 1993</i>
<i>Laid before Parliament</i>		<i>19th February 1993</i>
<i>Coming into force</i>	- -	<i>1st April 1993</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred upon them by sections 42(5), 53(5), 55(2) to (6) and (7A), 143(1) and (2) of, paragraphs 10 to 12 of Schedule 7A to, paragraph 6(1A) of Schedule 9 to, and paragraphs 1, 4, 5, 6, 8, 11, 12, and 14 to 16 of Schedule 11 to, the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, and after consultation with the Council on Tribunals as required by section 8 of the Tribunals and Inquiries Act 1992(2), hereby make the following Regulations:

PART I
PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 and shall come into force on 1st April 1993.

Interpretation

2.—(1) In these Regulations—

“the Act” means the Local Government Finance Act 1988;

(1) 1988 c. 41. See the definition of “prescribed” in section 146(6). Schedule 5 to the Local Government and Housing Act 1989 (c. 42), makes the following relevant amendments: paragraph 29 amends section 53, paragraph 30 amends section 55, paragraph 36 inserts Schedule 4A, paragraph 40 inserts Schedule 7A, paragraph 47 amends paragraph 6 of Schedule 9, and paragraph 76 amends Schedule 11. Schedule 13 to the Local Government Finance Act 1992 (c. 14) makes the following relevant amendments: paragraph 67(3) amends section 55(7A), paragraph 87(4) amends paragraph 6(1A) of Schedule 9 and paragraph 88(1), (6) to (8) and (10) to (14) amends Schedule 11.

(2) 1992 c. 53. See paragraph 28 in Part I of Schedule 1.

“appeal”, unless the context otherwise requires, means an appeal under–

- (a) regulation 7, 12, 28 or 30; or
- (b) paragraph 4 of Schedule 4A to the Act⁽³⁾ as it applies for the purposes of Part III of the Act (in these Regulations called an “appeal against a completion notice”);

“appropriate Secretary of State”, in relation to the central rating list for England, means the Secretary of State for the Environment and, in relation to the central rating list for Wales, means the Secretary of State for Wales;

“authority” means a billing authority⁽⁴⁾

“clerk”, in relation to an appeal, means the clerk of the relevant valuation tribunal;

“completion notice” means a notice under paragraph 1 of Schedule 4A to the Act as it applies for the purposes of Part III of the Act (Non-Domestic Rating);

“interested person” means–

- (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⁽⁵⁾, the Crown Estate Commissioners,
- (b) in relation to any other hereditament,
 - (i) the occupier;
 - (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 such as would entitle him (after the cessation of any prior interest) to possession of the hereditament or any part of it; and
 - (iii) any person having a qualifying connection with any person described in subparagraph (i) or (ii);

“proposal” means a proposal for the alteration of a local or central non-domestic rating list;

“proposer” means the person making a proposal;

“ratepayer”, in relation to a hereditament, means the occupier or, if the hereditament is unoccupied, the owner;

“the 1990 Regulations” means the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990⁽⁶⁾;

“relevant authority”, in relation to a hereditament, means the authority in whose area the hereditament is situated;

“subsidiary”, “company” and “holding company” have the same meanings as in sections 736 and 736A of the Companies Act 1985⁽⁷⁾;

“tribunal”, unless the context otherwise requires, means the members of a valuation tribunal convened in accordance with Part VI for the purpose of disposing of an appeal;

“the relevant valuation tribunal”, in relation to a proposal or appeal and subject to regulations 20 and 32, means the valuation tribunal established by regulations under

(3) Schedule 4A is inserted by paragraph 36 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). (For the application of Schedule 4A for other purposes, see section 17(1) of the Local Government Finance Act 1992).

(4) See the definition in section 144(2) of the Local Government Finance Act 1988 as substituted by paragraph 81(1) of Schedule 13 to the Local Government Finance Act 1992.

(5) 1961 c. 55 (9 & 10 Eliz 2).

(6) S.I. 1990/582; relevant amending instruments are S.I. 1990/769, 1990/1822, 1990/2025, 1991/723 and 1992/611.

(7) 1985 c. 6. Section 736 is substituted and section 736A inserted by section 144 of the Companies Act 1989 (c. 40).

Schedule 11 to the Act⁽⁸⁾ for the area in which is situated the hereditament to which the proposal or appeal, as the case may be, relates.

- (2) A person shall 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 such an interest in that company as would, if the second person were a company, result in its 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) in relation to an appeal under regulation 7, 28 or 30 the valuation officer or, as the case may be, the central valuation officer;
 - (b) in relation to an appeal under regulation 12—
 - (i) every person whose agreement is required under regulation 11; and
 - (ii) any other person who has been a ratepayer in relation to the hereditament since the proposal was made and who has notified the valuation officer in writing before the hearing, or before an appeal is determined on the basis of written representations under regulation 35, that he wishes to be a party to the appeal;
 - (c) in relation to an appeal against a completion notice, the relevant authority.

PART II

ALTERATION OF LOCAL RATING LISTS

Interpretation

3. In this Part—

“alteration” means alteration of a list in relation to a particular hereditament, and “alter” shall be construed accordingly;

“list” means a local non-domestic rating list;

“material change of circumstances”, in relation to a hereditament, means a change in any of the matters mentioned in paragraph 2(7) of Schedule 6 to the Act;

“valuation officer”, in relation to a list, means the valuation officer for the authority for which the list is compiled and maintained.

Circumstances and periods in which proposals may be made

4.—(1) Where a relevant authority or interested person is of the opinion that a list is inaccurate because—

- (a) a hereditament not shown in the list ought to be shown, or
- (b) a hereditament shown in the list ought not to be shown, or

⁽⁸⁾ See Part II of the Valuation and Community Charge Tribunals Regulations 1989 (S.I. 1989/439); a relevant amending instrument is S.I. 1991/1. By virtue of section 15(1) of the Local Government Finance Act 1992, valuation and community charge tribunals are, with effect from 6th March 1992, known as valuation tribunals.

- (c) 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, or
- (d) 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,

that authority or person may at any time before the first anniversary of the date of the compilation of the next list (“the anniversary of the next list”), make a proposal for an appropriate alteration.

(2) Subject to paragraph (1), where an interested person is aggrieved by the value shown in a list, any statement made in a list, or the omission of any statement from a list, with respect to a hereditament, he may within the period of six months beginning on the day on which the list is compiled make a proposal for the alteration of the list so far as it relates to that hereditament.

(3) Where an interested person is aggrieved by the treatment in a list of property—

- (a) as a single hereditament, where that property is occupied in parts; or
- (b) as more than one hereditament, where that property is in the same occupation,

he may at any time before the anniversary of the next list make a proposal for an appropriate alteration.

(4) Where a relevant authority or interested person is of the opinion that by reason of—

- (a) a material change of circumstances in respect of which neither paragraph (1) nor paragraph (3) applies, or
- (b) a decision of a valuation tribunal, the Lands Tribunal, or a court determining an appeal or application for review from either such tribunal,

the rateable value shown in the list for any hereditament is wrong, that authority or person may, within the period of six months beginning on the day on which the change took place, or, as the case may be, the decision was given, make a proposal for the alteration of that value.

(5) Where on any day during the period in which a list is in force a person who has not during that period previously been the ratepayer in relation to a hereditament becomes that ratepayer, he may, subject to paragraph (7), in either of the circumstances mentioned in paragraph (6), make a proposal for the alteration of the list in respect of that hereditament.

(6) The circumstances are—

- (a) he is of the opinion that the rateable value shown in the list for the hereditament is wrong;
- (b) he is aggrieved by any other statement made in the list or the omission of any statement from the list with respect to the hereditament.

(7) No proposal may be made under paragraph (5) where—

- (a) six months has expired since the day on which the person mentioned in that paragraph first became the ratepayer;
- (b) a proposal to alter the same list in relation to the same hereditament and arising from the same facts has been considered and determined by a valuation tribunal (otherwise than as mentioned in regulation 40(4)) or, on an appeal under regulation 47, by the Lands Tribunal;
- (c) the new ratepayer is a company which is a subsidiary of the immediately preceding ratepayer;
- (d) the immediately preceding ratepayer is a company which is a subsidiary of the new ratepayer;
- (e) both the new and the immediately preceding ratepayers are companies which are subsidiaries of the same company; or

- (f) the change of ratepayer has occurred solely by reason of the formation of a new partnership in relation to which any of the partners was a partner in the previous partnership.
- (8) An interested person in relation to a hereditament whose rateable value is determined in accordance with an order under paragraph 3(1) of Schedule 6 to the Act may at any time before the anniversary of the next list make a proposal for an alteration in respect of such a hereditament.
- (9) Where the valuation officer has altered the list in respect of a hereditament, any person who is specified in paragraph (10) may make a proposal 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 that hereditament.
- (10) For the purposes of paragraph (9), the persons specified are interested persons and any persons who were interested persons in respect of any time for which the alteration has effect.
- (11) A proposal under paragraph (9) must be made within six months of—
 - (a) the service of the notice of alteration under regulation 18(2); or
 - (b) if there is no such notice, the alteration of the list.
- (12) Paragraph (9) does not apply to the extent that the alteration in question—
 - (a) consists of the insertion or alteration of a reference number;
 - (b) consists of the alteration of an address;
 - (c) consists of the correction of a clerical error;
 - (d) consists of the entry in the list of the day from which an alteration is to have effect, where this is the completion day determined in accordance with Schedule 4A to the Act;
 - (e) reflects a change in the area of a relevant authority; or
 - (f) reflects the decision of a valuation tribunal, the Lands Tribunal or a court determining an appeal or application for review from either such tribunal in relation to the hereditament concerned.

Manner of making proposals and information to be included

- 5.—(1) A proposal shall be made by notice in writing served on the valuation officer which shall—
- (a) state the name and address of the proposer, and the capacity in which he makes the proposal;
 - (b) identify the property to which it relates;
 - (c) identify the respects in which it is proposed the list be altered; and
 - (d) include—
 - (i) a statement of the reasons for believing the list to be inaccurate;
 - (ii) if it is believed there has been a material change of circumstances, a statement of the nature of the change, and of the date on which the proposer believes the change occurred;
 - (iii) if it is believed that the rateable value shown in the list is wrong by reason of the decision of a valuation tribunal or the Lands Tribunal or of a court determining an appeal or application for review from either such tribunal, a statement identifying the hereditament to which the decision relates and the date of the decision;
 - (iv) if the proposal disputes the accuracy of an alteration made by the valuation officer, the day on which the valuation officer served the relevant notice under regulation 18 or, if there is no such notice, the date of the alteration;

- (v) if the proposal disputes the day from which an alteration should have effect, a statement of the day proposed in its place;
 - (vi) if the proposal purports to be made under regulation 4(5) (proposals by persons who have not previously been the ratepayer during the period in which the list has been in force), the date on which the person making the proposal became the ratepayer.
- (2) A proposal may deal with more than one hereditament—
- (a) in the circumstances mentioned in regulation 4(3); or
 - (b) where the person making the proposal does so in the same capacity as respects each hereditament, and each of the hereditaments is within the same building as each other hereditament or, where any of them is not within a building, is within the same curtilage as the other or others.

Acknowledgement of proposals by valuation officer

6.—(1) Subject to paragraph (2), within the period of four weeks beginning with the day on which he receives a proposal, the valuation officer shall by notice in writing served on the proposer acknowledge its receipt.

(2) Paragraph (1) does not apply where a valuation officer serves a notice under regulation 7 in respect of the proposal.

(3) A notice under paragraph (1) shall specify the date of receipt of the proposal and shall be accompanied by a statement of the effect of regulations 8 to 12.

Proposals treated as invalid

7.—(1) Where the valuation officer is of the opinion that a proposal has not been validly made, he may within four weeks of its service on him serve notice (an “invalidity notice”) on the proposer that he is of that opinion, and stating—

- (a) his reasons for that opinion, and
- (b) the effect of paragraphs (3) to (6).

(2) The valuation officer may at any time withdraw an invalidity notice by serving notice in writing on the proposer; and on such withdrawal any appeal against the invalidity notice shall be treated as having been withdrawn.

(3) Unless an invalidity notice has been withdrawn in accordance with paragraph (2), the proposer may, within four weeks of its service on him,

- (a) subject to paragraph (4), make a further proposal in relation to the same property, notwithstanding the previous expiry of any period applicable under regulation 4, or
- (b) appeal against the notice to the relevant valuation tribunal.

(4) No proposal may be made under paragraph (3)(a) where the proposal to which the invalidity notice relates was made under paragraph (3)(a) or made after the expiry of any period applicable under regulation 4.

(5) Where a proposal is made under paragraph (3)(a), the proposal in respect of which the invalidity notice was served shall be treated as having been withdrawn.

(6) An appeal against an invalidity notice shall be initiated by serving notice of disagreement on the valuation officer.

(7) Unless the valuation officer withdraws the invalidity notice within four weeks of the service of the notice under paragraph (6), on the expiry of that period he shall inform the clerk of the relevant valuation tribunal of—

- (a) the entry in the list (if any) which it is proposed to alter,
- (b) the grounds on which the proposal was made, and
- (c) the reasons for his opinion that the proposal has not been validly made.

(8) Where information relating to an invalidity notice has been supplied in accordance with paragraph (7) and the notice is withdrawn, the valuation officer shall, as soon as practicable, inform the clerk of the relevant valuation tribunal of the withdrawal.

(9) Until it is finally decided that the proposal to which an invalidity notice relates was validly made, regulations 8 to 12 shall not apply in relation to the proposal; and where it is finally decided as so mentioned, those regulations shall have effect as if the proposal had been served on the valuation officer on the date of that final decision.

(10) For the purposes of paragraph (9), a final decision is made—

- (a) where the invalidity notice is withdrawn, on the day of the withdrawal;
- (b) in any other case, on the day on which
 - (i) the valuation tribunal having determined the appeal, the period within which an appeal may be made to the Lands Tribunal under regulation 47 expires without such an appeal being made; or
 - (ii) the Lands Tribunal gives a decision on appeal under regulation 47.

(11) Nothing done under this regulation shall be construed as preventing any party to an appeal under regulation 12 from contending for the purposes of that appeal that the proposal to which the appeal relates was not validly made.

Procedure subsequent to the making of proposals

8.—(1) Within the period of six weeks beginning on the day on which a proposal is served on him, the valuation officer shall serve a copy of the proposal on each of the following (not being the proposer)—

- (a) any ratepayer in relation to any hereditament to which the proposal relates; and
- (b) the relevant authority, where that authority—
 - (i) is a special authority, or
 - (ii) has served notice on the valuation officer that it wishes to receive a copy of a class or classes of proposal, and the proposal falls within any such class.

(2) Each copy of a proposal served under paragraph (1)(a) shall be accompanied by a statement of the effect of this regulation and regulations 9 to 12.

Proposals agreed by valuation officer

9. Where the valuation officer is of the opinion that the proposal is well-founded, he shall—

- (a) serve notice that he proposes to alter the list accordingly—
 - (i) on the proposer; and
 - (ii) if he is not the same person, on the ratepayer;
- (b) within six weeks of the date of the notice so alter the list.

Withdrawal of proposals

10.—(1) The proposer may, subject to paragraph (2), withdraw the proposal by notice in writing served on the valuation officer.

(2) A proposal may not be withdrawn where the proposer was a ratepayer in respect of the hereditament at the date of the proposal but no longer is so, unless the ratepayer has agreed in writing.

(3) Where—

(a) within the period of three months beginning on the day on which a proposal is served on the valuation officer an interested person serves notice in writing on the valuation officer that he wishes to be a party to the proceedings in respect of that proposal; and

(b) after service of such a notice the proposal is withdrawn in accordance with this regulation, the valuation officer shall serve notice of that withdrawal on that interested person.

(4) Where, within the period of six weeks beginning on the day on which a notice under paragraph (3) is served on him, an interested person serves notice in writing on the valuation officer that he is aggrieved by the withdrawal of the proposal—

(a) the notice shall, if that person would at the date of the proposal himself have been competent to make that proposal, be treated for the purposes of the following provisions of these Regulations as if it had been a proposal in the same terms made on the day on which the notice was served; and

(b) any resulting alteration shall have effect from the day which would have been applicable had there been no withdrawal under this regulation.

Agreed alterations following proposals

11.—(1) Where, following the making of the proposal all the persons mentioned in paragraph (2) agree on an alteration of the list in accordance with this Part in terms other than those contained in the proposal, and that agreement is signified in writing—

(a) subject to paragraph (4), the valuation officer shall, not later than the expiry of the period of six weeks beginning on the day on which the agreement was made, alter the list to give effect to the agreement; and

(b) the proposal shall be treated as having been withdrawn.

(2) The persons referred to in paragraph (1) are—

(a) the valuation officer;

(b) the proposer;

(c) subject to paragraph (3), the occupier (at the date of the proposal) of any hereditament to which it 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 interested person or relevant authority who—

(i) would at the date of the proposal have been competent to make the proposal in question, and

(ii) has within the period of three months beginning on the day on which the proposal was served on the valuation officer served notice on him in writing indicating a wish to be party to proceedings in respect of the proposal.

(3) Where—

(a) the occupier of the hereditament at the date of the proposal 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), and the valuation officer has taken all reasonable steps to ascertain his whereabouts, but they have not been ascertained, or

- (b) any interested person who has given notice as mentioned in paragraph (2)(e) cannot be contacted at the address supplied to the valuation officer (whether in the notice or otherwise),

the agreement of that person under the foregoing provisions of this regulation shall not be required.

(4) Where the period of six weeks mentioned in paragraph (1)(a) would expire before the period of three months mentioned in paragraph (2)(e), the alteration required by paragraph (1)(a) shall, where no notice is served as mentioned in paragraph (2)(e), be made as soon as practicable after the expiry of that period of three months.

Disagreement as to proposed alteration

12.—(1) Where the valuation officer is not of the opinion that a proposal is well-founded, and

- (a) the proposal is not withdrawn, and
- (b) there is no agreement as provided in regulation 11,

the disagreement shall, no later than the expiry of the period of six months beginning on the day on which the proposal was served on him, be referred by the valuation officer, as an appeal by the proposer against his refusal to alter the list, to the relevant valuation tribunal.

(2) A referral under paragraph (1) shall take place by means of the transmission to the clerk of the tribunal of a statement of the following matters—

- (a) the entry in the list (if any) which is proposed to be altered;
- (b) the date of service of the proposal;
- (c) the names and addresses (where known to the valuation officer) of all persons whose agreement is required by regulation 11; and
- (d) the grounds on which the proposal was made.

(3) The valuation officer shall transmit to the clerk of the tribunal the name and address supplied to him by any other person who has given notice under regulation 2(3) that he wishes to be a party to the appeal.

Time from which alteration is to have effect: general

13.—(1) This regulation has effect subject to regulations 15, 16 and 44.

(2) Subject to the following provisions of this regulation, an alteration effected so as—

- (a) to show in or, as the case may be, to delete from a list any hereditament which, since the list was compiled,—
 - (i) has come into existence or ceased to exist;
 - (ii) has ceased to be, or become, domestic property or exempt from nondomestic rating;
- (iii) has ceased to be, or become, required to be shown in the central list; or
- (iv) has ceased to be, or come to form, part of an authority's area by virtue of a change in that area; or
- (b) to reflect in a list part of a hereditament becoming, or ceasing to be, domestic property or exempt,

shall have effect from the day on which the circumstances giving rise to the alteration occurred.

(3) Subject to paragraph (4), where a list is altered to give effect to a completion notice, the alteration shall have effect from the day specified in the notice.

(4) Where under Schedule 4A a different day is—

- (a) substituted by a subsequent notice under paragraph 1(3),

- (b) agreed under paragraph 3, or
- (c) determined in pursuance of an appeal under paragraph 4,

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

(5) An alteration (other than one in respect of which a completion notice is served) made so as to reflect a material change of circumstances shall have effect from the day on which the circumstances giving rise to the alteration arose.

(6) Where for the purposes of paragraph (2) or (5) the day on which the relevant circumstances arose is not reasonably ascertainable—

- (a) where the alteration is made in pursuance of a proposal (other than one disputing the accuracy of a previous alteration to the list), the alteration shall have effect from the day on which the proposal was served on the valuation officer;
- (b) where the alteration is made—
 - (i) to correct an inaccuracy in the list which arose in the course of making a previous alteration; or
 - (ii) in pursuance of a proposal disputing the accuracy of a previous alteration, the alteration shall have effect from the day on which the alteration which gave rise to the inaccuracy, or the accuracy of which is disputed, fell to have effect; and
- (c) in any other case the alteration shall have effect from the day on which it is entered in the list.

(7) An alteration made to correct an inaccuracy in a list on the day it was compiled shall have effect from that day.

(8) An alteration made to correct an inaccuracy in a list (other than an alteration which falls to take effect as provided in the foregoing provisions of this regulation) shall have effect from the day on which the list became inaccurate.

(9) Any reference in the foregoing provisions of this regulation to a hereditament coming into existence or ceasing to exist includes a reference to a hereditament which comes into existence or ceases to exist by virtue of—

- (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
- (b) property previously 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.

Advertising rights

14.—(1) For the purposes of regulation 13 an advertising hereditament shall be treated as coming into existence at the earliest time at which either—

- (a) any structure or sign is erected, after the right constituting the hereditament has been let out or reserved, to enable the right to be exercised; or
- (b) any advertisement is exhibited in pursuance of the right;

and not before; and such a hereditament shall be treated for the purposes of Part III of the Act as coming into occupation at that earliest time.

(2) After the time at which an advertising hereditament is treated by paragraph (1) as coming into existence, the erection, dismantling or alteration of any structure or sign for enabling the advertising right to be exercised shall be treated for the purposes of regulation 4(4) and of regulation 13(5) as a material change of circumstances.

(3) In this regulation—

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

“advertising right” means a right which is such a hereditament; and

“structure” includes a hoarding, frame, post or wall.

Alterations on and after 1st April 1992

15.—(1) Where, in relation to an alteration which falls to be made on or after 1st April 1992, other than an alteration—

- (a) made in pursuance of paragraph (3) or (4) (completion notices) of regulation 13,
- (b) required to be made as mentioned in regulation 16, or
- (c) made in pursuance of the order of a tribunal under Part VI of these Regulations,

the day determined in accordance with regulation 13 as the day from which it has effect precedes 1st April 1992, the alteration shall have effect, subject to paragraph (2), from 1st April 1992.

(2) Where the alteration—

- (a) is made in consequence of a proposal made before 1st April 1992, and
- (b) would have had effect, had the former regulation 6 continued in force, from a day earlier than 1st April 1992,

the alteration shall have effect from that earlier day.

(3) Where—

- (a) an alteration is made in accordance with paragraph (1) or (2); and
- (b) within the period of six weeks beginning with—
 - (i) in the case of an alteration of which notice is given under regulation 18(2), the day of service of the notice,
 - (ii) in any other case, the day on which the list is altered,

the person who at the time of the alteration was the ratepayer in relation to the hereditament to which the alteration relates requires the valuation officer, by notice in writing served on him, to substitute for the day shown in the list the day that would have been determined, as regards that alteration, in accordance with regulation 13 if paragraph (1) or, as the case may be, paragraph (2) had not applied,

the valuation officer shall alter the list accordingly.

(4) In this regulation and regulation 16 below, “the former regulation 6” refers to regulation 6 of the 1990 Regulations before the substitution made by regulation 4 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1992(9).

Alterations: further provisions

16.—(1) Where, in relation to an alteration made before 1st April 1992—

- (a) the day from which the alteration has effect was determined in accordance with the former regulation 6; and
- (b) that day is not the day which, but for the former regulation 6, would have been determined in accordance with paragraph (2), (5), (6), (6A) or (6B) of the former regulation 4, as the case may be,

the person who on 1st April 1992 was the ratepayer as regards the hereditament to which the alteration relates may, by notice in writing given to the valuation officer at any time before a new list is compiled, require him to substitute, for the day shown in the list, the day that would have been determined in accordance with the former regulation 4 (ignoring for this purpose the former regulation 6) as regards that alteration; and the valuation officer shall alter the list accordingly.

(2) In paragraph (1), “the former regulation 4” means regulation 4 of the 1990 Regulations before the amendment made by regulation 3 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1992.

Effective date to be shown in the list

17. Where an alteration is made, the list shall show the day from which the alteration is to have effect in pursuance of this Part.

Notification of alteration

18.—(1) Within six weeks of altering a list a valuation officer shall serve notice on the relevant authority stating the effect of the alteration; and the relevant authority shall as soon as is reasonably practicable alter the copy of the list deposited by it at its principal office under section 41(6B) of the Act(10).

(2) Subject to paragraph (3), within six weeks of effecting an alteration a valuation officer shall serve notice on the ratepayer and on any current proposer as defined in paragraph (4) stating the effect of—

- (a) the alteration, and
- (b) the application of this Part, and of Part VI, in relation to the alteration.

(3) Paragraph (2) does not apply in relation to alterations effected solely for the purpose of correcting a clerical error, or for reflecting—

- (a) a decision of the valuation officer that a proposal is well-founded;
- (b) an agreement under regulation 11;
- (c) a change in the address of the hereditament concerned;
- (d) a change in the area of the relevant authority; or
- (e) the decision of a valuation tribunal or the Lands Tribunal in relation to the hereditament concerned.

(4) The proposer mentioned in paragraph (2) is any proposer for whom an appeal in relation to the hereditament has been referred to the relevant valuation tribunal under regulation 12(1) and whose appeal has either

- (a) not been determined by that tribunal; or
- (b) has been so determined and either—
 - (i) an appeal has been made to the Lands Tribunal under regulation 47 and that appeal has not been determined; or
 - (ii) the time for making an appeal to the Lands Tribunal under regulation 47 has not yet expired.

(5) The valuation officer shall take such steps as are reasonably practicable to secure that any notice under paragraph (2) is served not later than the corresponding notice under paragraph (1).

(10) Section 41(6B) is inserted by paragraph 19 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

PART III

ALTERATION OF CENTRAL RATING LISTS: PIPE-LINES

Cross-country pipe-lines

19.—(1) In relation to cross-country pipe-lines required by regulations under section 53 of the Act(11) to be shown in a central non-domestic rating list (in this regulation referred to as “relevant pipe-lines”), the regulations mentioned in paragraph (2) shall apply, modified as provided in paragraphs (3) and (4), as if—

- (a) any reference to a local non-domestic rating list were a reference to a central non-domestic rating list;
- (b) any reference to a valuation officer were a reference to the central valuation officer; and
- (c) any reference to an alteration of a list were a reference to its alteration in relation to a description of hereditaments, being hereditaments consisting of relevant pipe-lines.

(2) The regulations are regulations 4 (except paragraphs (3), (5) to (8) and (12)(d)), 5 (except paragraph (1)(d)(vi)), 6 and 7, 8(1)(a) and (2), 9, 10, 11, 12, 13(1), (2) (except paragraph (2)(a)(iv)) and (5) to (9), 15 to 17 and 18 (except paragraph (3)(d)).

(3) Regulation 18(1) shall apply as if the reference to the relevant authority and its principal office were a reference to the appropriate Secretary of State and his principal office.

(4) Regulations 7 and 12 shall apply as if references to a relevant valuation tribunal were to the valuation tribunal established by regulations under Schedule 11 to the Act for the area in which the designated person has its principal place of business within England and Wales.

(5) At the same time as the central valuation officer serves a copy of a proposal on the ratepayer under regulation 8(1) in relation to a relevant pipe-line he shall serve such a copy on the appropriate Secretary of State.

(6) In this regulation “the designated person” means the person designated by regulations under section 53 of the Act in relation to the description of hereditaments which includes the relevant pipe-line.

PART IV

ALTERATION OF CENTRAL RATING LISTS: OTHER CASES

Interpretation

20. In this Part—

“alteration” means alteration of a list in relation to a description of designated hereditaments, and “alter” shall be construed accordingly;

“designated hereditaments” means any description of hereditaments whose rateable value is specified in or determined under an order under paragraph 3(2) of Schedule 6 to the Act;

“list”, unless the context otherwise requires, means a central non-domestic rating list;

(11) Section 53 is amended by paragraph 29 of Schedule 5 to the Local Government and Housing Act 1989. Regulations made under that section are the Central Rating Lists Regulations 1989 (S.I. 1989/2263; a relevant amending instrument is S.I. 1990/1566).

“designated person”, in relation to an entry in a list, means the person designated by regulations under section 53 (contents of central lists) of the Act⁽¹²⁾ in relation to the description of hereditaments to which the entry relates; and

“relevant valuation tribunal” means the valuation tribunal established by regulations under Schedule 11 to the Act for the area in which a relevant designated person has its principal place of business in England and Wales.

Designated hereditaments

21.—(1) The central valuation officer shall from time to time alter each list, whether prospectively or retrospectively, to conform with—

- (a) regulations under section 53 of the Act, and
- (b) subject to paragraph (2), relevant orders.

(2) If at any time it appears to the central valuation officer that a relevant calculation is likely to result in an alteration, he may alter the list to give effect to the rateable value which in his opinion that calculation will produce.

(3) An alteration under paragraph (2) shall have effect from the day from which the alteration to give effect to the rateable value produced by the relevant calculation would have effect in pursuance of the relevant order.

(4) For the purposes of this regulation—

- a “relevant calculation” is a calculation falling to be made in respect of a description of designated hereditaments in pursuance of a relevant order; and
- a “relevant order” is an order under paragraph 3(2) of Schedule 6 to the Act.

Effective date to be shown in the list

22. Where an alteration is made, the list shall show the day from which the alteration is to have effect in pursuance of this Part.

Notification of alteration

23.—(1) Within six weeks of altering a list the central valuation officer shall serve notice on—

- (a) the designated person; and
- (b) the appropriate Secretary of State,

stating the effect of that alteration; and the appropriate Secretary of State shall as soon as is reasonably practicable alter the copy of the list deposited at his principal office under section 52(6B) of the Act⁽¹³⁾.

(2) Where the central valuation officer receives or obtains information for the purposes of maintaining a list and on the basis of that information forms the opinion that no alteration of a list is required, he shall within six weeks of forming that opinion serve notice of that opinion on—

- (a) the designated person; and
- (b) the appropriate Secretary of State.

(3) The central valuation officer shall take such steps as are reasonably practicable to secure that any notice required by this regulation to be served on the designated person is served no later than the notice so required to be served on the appropriate Secretary of State.

⁽¹²⁾ Regulations made under that section are the Central Rating Lists Regulations 1989 (S.I. 1989/2263, amended by S.I. 1990/502 and 1566 and 1933/166).

⁽¹³⁾ Section 52(6B) is inserted by paragraph 28 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

(4) Any notice required by this regulation to be served on a designated person shall be accompanied by a statement of the effect of the following provisions of this Part and of Part VI.

Circumstances in which proposals may be made

24.—(1) Where a designated person considers that in respect of any of its designated hereditaments the rateable value shown in the list is not the amount properly determined in accordance with an order under paragraph 3(2) of Schedule 6 to the Act, that person may make a proposal by serving on the central valuation officer a notice in writing identifying the hereditaments in question and containing the information mentioned in paragraph (2).

(2) The information is—

- (a) the designated person's name and address;
- (b) the rateable value proposed to be entered in the list;
- (c) a statement of the designated person's reasons for believing the list to be incorrect;
- (d) if the proposal seeks an alteration of a day shown in the list as the day from which an entry has effect, the day proposed in its place.

(3) The central valuation officer shall, within six weeks of the service on him of a proposal, serve a copy of it on the appropriate Secretary of State.

Proposals agreed by central valuation officer

25. Where the central valuation officer is of the opinion that a proposal is wellfounded, he shall—

- (a) serve notice on the proposer that he proposes to alter the list accordingly; and
- (b) within six weeks of the date of the notice so alter the list.

Withdrawal of proposals

26. A proposal may be withdrawn by notice in writing served on the central valuation officer.

Agreed alterations following proposals

27. Where, following the making of a proposal, the central valuation officer and the proposer agree on an alteration of the list in terms other than those contained in the proposal, and that agreement is signified in writing—

- (a) the central valuation officer shall, not later than the expiry of the period of six weeks beginning on the day on which the agreement was made, alter the list to give effect to the agreement; and
- (b) the proposal shall be treated as having been withdrawn.

Disagreement as to proposed alteration

28.—(1) Where the central valuation officer is not of the opinion that a proposal is well-founded, and—

- (a) the proposal is not withdrawn, and
- (b) there is no agreement as provided in regulation 27,

the disagreement shall, no later than the expiry of the period of six months beginning on the day on which the proposal was served on him, be referred by the central valuation officer, as an appeal by the proposer against his refusal to alter the list, to the relevant valuation tribunal.

(2) A referral under paragraph (1) may take place by means of the transmission to the clerk of the tribunal of a statement of the following matters—

- (a) the rateable value which is proposed to be entered in the list;
- (b) the date of service of the proposal;
- (c) the name and address of the designated person; and
- (d) the grounds on which the proposal was made.

PART V

APPEALS AGAINST COMPLETION NOTICES AND CERTIFICATION

Appeals against completion notices

29.—(1) An appeal against a completion notice shall be initiated by serving on the clerk, within four weeks of the service of the notice, a notice in writing (a “notice of appeal”) accompanied by—

- (a) a copy of the completion notice, and
- (b) a statement of the grounds on which the appeal is made.

(2) The clerk shall, within two weeks of service of the notice of appeal, notify the appellant that he has received it, and shall serve a copy of the notice on the relevant authority whose notice is the subject of the appeal.

Appeals against certification

30.—(1) Where an interested person in relation to a hereditament in respect of which a value is certified by a valuation officer in pursuance of regulations under paragraphs 10 to 12 of Schedule 7A to the Act⁽¹⁴⁾ is dissatisfied with the value so certified he may appeal against the certification in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving, before the expiry of six the valuation officer stating the appellant’s reasons for being dissatisfied.

(3) Unless, within four weeks of the date of the service of the notice of the appellant’s reasons under paragraph (2), either—

- (a) the notice is withdrawn, or
- (b) the valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement shall at the expiry of that period be referred by the valuation officer to the relevant valuation tribunal as an appeal against that certification.

PART VI

APPEALS (GENERAL)

Interpretation

31. In this Part—

“list” means a local or central non-domestic rating list;

⁽¹⁴⁾ Schedule 7A is inserted by paragraph 40 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

“the 1993 Regulations” means the Council Tax (Alteration of Lists and Appeals) Regulations 1993(15).

Jurisdiction: exception

32. Where the appellant is an employee or member of the relevant valuation tribunal, his appeal shall not be dealt with by that tribunal but by such other valuation tribunal as may be appointed for that purpose by the Secretary of State.

Arrangements for appeals

33.—(1) It shall be the duty of the president of a valuation tribunal to secure that arrangements are made for appeals to be determined in accordance with the following provisions of these Regulations.

(2) A tribunal shall not hear an appeal under regulation 12 until any appeal under regulation 7 in respect of the same proposal has been determined.

(3) Where two or more appeals relating to the same hereditament or hereditaments are referred under regulation 12 or 28, the order in which the appeals are dealt with shall be the order in which the alterations in question would, but for the disagreements which occasion the appeals, have taken effect.

(4) Where an appeal under regulation 12 of these Regulations and an appeal under section 23 of the Act (community charges) or under regulation 13 of the 1993 Regulations relate to the same property—

- (a) the president of the valuation tribunal shall secure that the appeals are dealt with in such order as appears to him best designed to secure the interests of justice;
- (b) the community charges registration officer or the listing officer (as the case may be) shall be joined as a party to the appeal under regulation 12;
- (c) the valuation officer shall be joined as a party to the appeal under section 23 or under regulation 13 of the 1993 Regulations (as the case may be).

(5) The clerk shall as soon as is reasonably practicable give written notification to any person who is made a party to an appeal under paragraph (4).

Withdrawal

34.—(1) Without prejudice to regulation 7(2) and subject to paragraph (2) below, an or of consideration of written representations, where notice to that effect is given to the clerk—

- (a) in the case of an appeal against a completion notice, by the appellant in writing, and
- (b) in any other case, but subject to paragraph (2), by the valuation officer.

(2) Subject to paragraphs (4) and (5), notice may not be given by a valuation officer under paragraph (1) unless every other party to the appeal has given written consent to him for the withdrawal of the appeal.

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

(4) Where, after the referral of an appeal under regulation 12, the valuation officer alters the list in accordance with the proposal, or there is an agreement under regulation 11 or 27, the valuation officer or, as the case may be, the central valuation officer shall notify the clerk accordingly, and the appeal shall be deemed to have been withdrawn.

(5) Where following the initiation of an appeal against certification under regulation 30(1) the appellant and the valuation officer agree in writing as to the value which should be certified, the valuation officer shall notify the clerk accordingly and the appeal shall be deemed to have been withdrawn.

Disposal by written representations

35.—(1) An appeal 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 shall serve notice on the parties accordingly; and within four weeks of service of such a notice on him each party may serve on the clerk a notice stating—

- (a) his reasons or further reasons for the disagreement giving rise to the appeal; or
- (b) that he does not intend to make further representations.

(3) A copy of any notice served in pursuance of paragraph (2) shall be served by the clerk on the other party or parties to the appeal, and shall 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 four weeks of that service serve on the clerk a further notice stating his reply to the other party's statement, or that he does not intend to make further representations, as the case may be; and the clerk shall serve a copy of any such further notice on the other party or parties.

(5) After the expiry of four weeks beginning with the expiry of the period of four weeks mentioned in paragraph (4) the clerk shall submit copies of—

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

to a tribunal constituted as provided in regulation 40.

(6) The 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; or
- (b) order that the appeal be disposed of on the basis of a hearing.

(7) Where a tribunal requires any party to furnish any particulars under paragraph (6)(a), the clerk shall serve a copy of such particulars on every other party, and each such party may within four weeks of such service serve on the clerk any further statement he wishes to make in response.

Pre-hearing review

36. With a view to clarifying the issues to be dealt with at a hearing, a chairman appointed under regulation 8 of the Valuation and Community Charge Tribunals Regulations 1989(16)—

- (a) may on the application of a party or of his own motion, not less than four weeks after giving notice to the parties to that effect, order a pre-hearing review to be held; and
- (b) shall endeavour at the pre-hearing review to secure that all the parties make such admissions and agreements as ought reasonably to be made by them in relation to the proceedings.

Notice of hearing

37.—(1) Where an appeal is to be disposed of on the basis of a hearing, the clerk shall, not less than four weeks before the date in question, serve on the parties notice of the date, time and place appointed for the hearing.

(2) The clerk shall advertise the date, time and place appointed for any hearing by causing a notice giving such information to be conspicuously displayed—

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

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

(4) Where the hearing of an appeal has been postponed, the clerk shall take such steps as 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

38.—(1) A person shall be disqualified from participating as a member in the hearing or determination of, or acting as clerk or officer of a tribunal in relation to—

- (a) an appeal against a completion notice if he is a member of the relevant authority concerned; or
- (b) an appeal under regulation 12, 28 or 30 if he is a member of the special authority concerned.

(2) References in this regulation to the relevant authority concerned and to the special authority concerned are references to the relevant authority and the special authority in whose area is situated the hereditament which is the subject of the appeal.

Representation at the hearing

39. Any party to an appeal which is to be decided at a hearing may appear in person (with assistance from any person if he wishes), by counsel or solicitor, or any other representative (other than a person who is a member, clerk or other employee of the valuation tribunal).

Conduct of the hearing

40.—(1) Subject to paragraph (2), a valuation tribunal’s functions of hearing or determining an appeal shall be discharged by three members of the tribunal, who shall include at least one chairman(17); and a chairman shall preside.

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

(3) The hearing shall take place in public, unless the 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 valuation officer or a listing officer is a party every other party fails to appear, the tribunal may dismiss the appeal.

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

(17) See the definition in regulation 2(1) of the Valuation and Community Charge Tribunals Regulations 1989.

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

(7) The tribunal may require any witness to give evidence by oath or affirmation, and shall have power for that purpose to administer an oath or affirmation in due form.

(8) Unless the tribunal determines otherwise—

(a) at the hearing of an appeal under regulation 7, or arising from an alteration of a list by the valuation officer, the valuation officer shall begin the hearing; and

(b) at the hearing of an appeal against a completion notice, the relevant authority shall begin the hearing;

and in any other case parties at the hearing may be heard in such order as the tribunal may determine.

(9) Parties at the hearing may examine any witness before the tribunal and call witnesses.

(10) A hearing may be adjourned for such time, to such place and on such terms (if any) as the tribunal thinks fit; and reasonable notice of the time and place to which the hearing has been adjourned shall be given to every party.

(11) If it thinks fit a tribunal may, after notice to the parties inviting them to be present, inspect any hereditament which is the subject of the appeal.

(12) Where at the hearing of an appeal under regulation 12 or 30—

(a) the valuation officer contends that the proposal or the appeal under regulation 30 was not validly made; and

(b) the tribunal does not uphold his contention,

the tribunal shall not immediately proceed to determine the appeal unless every party so agrees.

(13) Subject to any provision of this Part, the tribunal—

(a) shall conduct the hearing in such manner as it considers most suitable to the clarification of the issues before it, and generally to the just handling of the proceedings;

(b) shall, so far as appears to it appropriate, seek to avoid formality in its proceedings; and

(c) shall not be bound by any enactment or rule of law relating to the admissibility of evidence before courts of law.

Evidence: general

41.—(1) This regulation applies to information supplied in pursuance of regulation 52 or paragraph 5 of Schedule 9 to the Act or section 82 of the General Rate Act 1967⁽¹⁸⁾.

(2) Subject to the provisions of this regulation, information to which this regulation applies shall in any relevant proceedings be admissible as evidence of any fact stated in it; and any document purporting to contain such information shall, unless the contrary is shown, be presumed—

(a) to have been supplied by the person by whom it purports to have been supplied;

(b) to have been supplied by that person in any capacity in which it purports to have been supplied.

(3) Information to which this regulation applies shall not be used in any relevant proceedings by a valuation officer unless—

(a) not less than two weeks' notice, specifying in relation to any information to be information is held and the hereditament or hereditaments to which it relates, has previously been given to every other party to the proceedings; and

⁽¹⁸⁾ 1967 c. 9. The Act was repealed by section 117(1) of the Local Government Finance Act 1988, subject to savings.

- (b) any person who has given not less than 24 hours' notice of his intention to do so, has been permitted by that officer at any reasonable time—
 - (i) to inspect the documents or other media in or on which such information is held; and
 - (ii) to make a copy of, or of any extract from, any document containing such information.
- (4) Subject to paragraph (5), any person to whom notice relating to any hereditament has been given under paragraph (3)(a) may before the hearing serve notice on the valuation officer specifying other hereditaments as being hereditaments which are comparable in character or otherwise relevant to that person's case, and requiring the valuation officer—
 - (a) to permit him at any reasonable time specified in the notice to inspect and (if he so desires) to make a copy of any document containing information to which this regulation applies which relates to those other hereditaments and is in the possession of the valuation officer; and
 - (b) to produce at the hearing or to submit to the tribunal such documents as before the hearing he has informed the valuation officer that he requires.
- (5) The number of hereditaments specified in a notice under paragraph (4) shall not exceed four, or if greater, the number specified in the notice under paragraph (3)(a).
- (6) Nothing in the foregoing provisions of this regulation shall 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—
 - (a) constituting direct evidence of the rent payable in respect of the specified hereditaments, or
 - (b) which is otherwise reasonably required for the purposes of the relevant proceedings.
- (7) Where a notice has been given to the valuation officer under paragraph (4), and the valuation officer refuses or fails to comply with the notice, the person who gave the notice may apply to the tribunal or, as the case may be, the arbitrator appointed to determine the appeal; and that tribunal or arbitrator may, if satisfied that it is reasonable to do so, direct the valuation officer to comply with the notice as respects all the hereditaments or such of them as the tribunal or arbitrator may determine.
- (8) In this regulation “relevant proceedings” means any proceedings on or in consequence of an appeal, and any proceedings on or in consequence of a reference to arbitration under regulation 48.
- (9) If any information required to be made available for inspection in accordance with this regulation 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.

Evidence of lists and other documents

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

Decisions

43.—(1) An appeal may be decided by a majority of the members participating; and where (pursuant to regulation 40(2)) it falls to be disposed of by two members and they are unable to agree, it shall be remitted by the clerk to be decided by a 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) Subject to paragraph (4), as soon as reasonably practicable after a decision has been made, it shall—

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

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

(4) Nothing in paragraph (3) shall require notice to be given to a party if it would be repetitive of any document supplied to him in accordance with regulation 46.

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

Orders

44.—(1) On or after deciding an appeal under regulation 12 or 28, the tribunal may, subject to paragraph (4), require a valuation officer, in consequence of the decision, by order to alter a list in accordance with any provision made by or under the Act.

(2) On or after deciding an appeal under regulation 30 the tribunal may in consequence of the decision by order require a valuation officer to alter any determination or certification given by him for the purposes of Schedule 7A(19) to the Act.

(3) The valuation officer shall comply with an order under paragraph (1) or (2) within a period of six weeks beginning on the day of its making.

(4) Subject to paragraph (5), 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 shall require the list to be altered with effect from the day on which the decision is given.

(5) Paragraph (4) shall 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.

(6) Where it appears that circumstances giving rise to an alteration ordered by a tribunal have at the date of the decision ceased to exist, the order may require the alteration to be made in respect of such period as appears to the tribunal to be commensurate with the duration of those circumstances.

(7) An order under this regulation may require any matter ancillary to its subjectmatter to be attended to.

Review of decisions

45.—(1) Subject to paragraphs (2) and (3), a tribunal constituted as provided in paragraph (4) shall have 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 Lands Tribunal.

(3) An application under paragraph (1) may be dismissed if it is not made within the period of four weeks beginning on the day on which notice is given (whether in accordance with regulation 43(3) or regulation 46(3)) of the decision in question.

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

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

- (a) that the decision was wrongly made as a result of clerical error;
- (b) that a party did not appear and can show reasonable cause why he did not do so; and
- (c) that the decision is affected by a decision of, or on appeal from, the High Court or the Lands Tribunal in relation to an appeal in respect of the hereditament which was the subject of the tribunal's decision.

(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 tribunal sets aside a decision in pursuance of this regulation, it shall revoke any order made in consequence of that decision and shall order a re-hearing or redetermination before either the same or a different tribunal.

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

- (a) a determination that the tribunal will not undertake a review under paragraph (1);
- (b) the determination of the 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); and
- (d) the revocation of any order under paragraph (7).

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

(10) In paragraph (9)—

“the relevant day” 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; and

“the relevant event”, in relation to a relevant day, means the event occurring on that day.

Records of decisions, etc.

46.—(1) It shall be the duty of the clerk to make arrangements for each decision, each order made under regulation 44 and the effect of each certificate and revocation under regulation 45 to be recorded.

(2) Records may be kept in any form, whether documentary or otherwise, and shall contain the particulars specified in Schedule 1 below.

(3) A copy, in documentary form, of the relevant entry in the record shall, as soon as reasonably practicable after the entry has been made, be sent to each party to the appeal to which the entry relates.

(4) Each record shall 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 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) he shall be 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 shall 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 purporting to be certified by the clerk to be a true copy of a record of that tribunal shall, unless the contrary is proved, be sufficient evidence of the document and of the facts it records.

Appeals

47.—(1) An appeal shall lie to the Lands Tribunal in respect of a decision or order which is given or made by a tribunal on an appeal under regulation 7, 12, 28 or 30 or on an appeal against a completion notice.

(2) An appeal under paragraph (1) against a decision or order shall lie at the instance of 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 45(5)(b), has been determined by the tribunal as mentioned in regulation 45(8)(b).

(3) Subject to paragraph (4), an appeal under paragraph (1) may be dismissed if it is not made within four weeks of the date on which notice is given of the decision or order that is the subject matter of the appeal.

(4) Where—

- (a) in relation to an application under paragraph (1) of regulation 45 (review of decisions) made within four weeks 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 four weeks of the service of the notice under that paragraph (8)(a) or (b).

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

(6) Valuation officers shall act in accordance with any order made by the Lands Tribunal; and paragraph 9 of Schedule 11 to the Act(20) shall have effect subject to this requirement.

Arbitration

48.—(1) Where at any time before the beginning of a hearing or the consideration by a tribunal of written representations it is so 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 question shall be referred to arbitration.

(20) Paragraph 9 is amended by paragraph 88(8) of Schedule 13 to the Local Government Finance Act 1992.

(2) Section 31 of the Arbitration Act 1950⁽²¹⁾ shall have effect for the purposes of the referral of a question in pursuance of this regulation as if such referral were to arbitration under another Act within the meaning of that section.

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

Notification of further proceedings

49.—(1) Where a valuation officer—

- (a) applies to a tribunal under regulation 45 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 Lands Tribunal under regulation 47 against a decision in consequence of which such an order was made, or against such an order,

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

(2) For the purposes of paragraph (1), the authority concerned—

- (a) where the application or appeal relates to the alteration of a local non-domestic rating list, is the relevant authority for whose area the list was compiled; and
- (b) in any other case, is the appropriate Secretary of State.

(3) Where a valuation officer appeals to the Lands Tribunal as mentioned in paragraph (1)(b), or receives notice of such an appeal instituted by another party he shall, 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 under regulation 29 (completion notices), an authority appeals to the Lands Tribunal under regulation 47, or receives notice of such an appeal instituted by another party it shall, at the same time, or as soon as reasonably practicable thereafter, notify the clerk to the relevant valuation tribunal of the appeal.

PART VII

MISCELLANEOUS AND GENERAL

Service of notices

50.—(1) Without prejudice to section 233 of the Local Government Act 1972⁽²²⁾ and paragraph (2) below, any notice required or authorised to be served may be served—

- (a) by delivering it—
 - (i) to the person on whom it is to be served; or
 - (ii) to any other person authorised by him to act as his agent for the purpose;
- (b) by leaving it at or forwarding it by post to—
 - (i) the usual or last-known place of business of that person, 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);

⁽²¹⁾ 1950 c. 27.

⁽²²⁾ 1972 c. 70.

- (c) 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, then by fixing it to some conspicuous part of the premises;
 - (d) without prejudice to the foregoing provisions of this regulation, where a hereditament to which the document relates is a place of business of the person 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) Where any notice which is required or authorised to be served on a person falls to be served by or on behalf of the Common Council or by an officer of the Common Council, it may be given or served in any manner in which it might be given or served under section 233 of the Local Government Act 1972 if the Common Council were a local authority within the meaning of that section.
- (3) Any notice required or authorised to be served on the owner or occupier of any “owner” or “occupier” of the premises (naming them), without further name or description.
- (4) Any notice required or authorised to be served on a valuation officer may be served by—
- (a) addressing the notice or document to the valuation officer for the area in question, without further description; and
 - (b) delivering it or sending it by post to his office.
- (5) In this regulation—
- (a) any reference to a notice includes a reference to a proposal and any other document required or authorised to be served; and
 - (b) any reference to such requirement or authorisation is to a requirement or authorisation under these Regulations.

Retention of records

51.—(1) Before altering an entry in a local or central non-domestic rating list, the valuation officer or, as the case may be, the central valuation officer shall ensure that a record (which need not be in documentary form) is made of the entry.

(2) A record made under paragraph (1) shall be retained until the expiry of six years beginning on the day on which new lists are compiled.

Information to be supplied by relevant authorities

52.—(1) Information of the description set out in paragraph (2) is hereby prescribed for the purposes of paragraph 6(1A) of Schedule 9 to the Act⁽²³⁾.

- (2) In relation to any property such as 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 non-domestic rating list is required to be altered;
 - (c) the day from which, in the opinion of the relevant authority, such alteration should have effect; and
 - (d) if the property is shown in a local non-domestic rating list, any reference number ascribed to it in that list.
- (3) The property referred to in paragraph (2), in relation to a relevant authority, is any non-domestic property in the authority’s area—
- (a) which is, in the authority’s opinion, property which is or may become liable to a rate; and

⁽²³⁾ Paragraph 6(1A) is inserted by paragraph 47(1) of Schedule 5 to the Local Government and Housing Act 1989 and amended by paragraph 87(4) of Schedule 13 to the Local Government Finance Act 1992.

- (b) in relation to which—
 - (i) there is no entry in the local rating list; or
 - (ii) in the authority's opinion any entry in such a list requires to be altered.

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

Revocation of Regulations

53. Subject to regulation 54, the following Regulations are hereby revoked—

- (a) the 1990 Regulations(**24**);
- (b) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1990(**25**);
- (c) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (No. 2) Regulations 1990(**26**);
- (d) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (No. 3) Regulations 1990(**27**);
- (e) the Non-Domestic Rating (Alteration of Central Lists) (Amendment) Regulations 1991(**28**);
- (f) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1992(**29**).

Transitional provision

54.—(1) In relation to any proposal served on the valuation officer before the date of coming into force of these Regulations,

- (a) regulation 6(1) and the provisions of these Regulations set out in column (1) of Schedule 2 below shall not apply; and
- (b) the provisions of the 1990 Regulation set out in column (2) shall have effect as if these Regulations had not come into force.

(2) In relation to any alteration made to a list before the date of coming into force of these Regulations,

- (a) regulation 18(2) and (4) of these Regulations shall not apply; and
- (b) regulations 6A(2)(b), 8(2), 16(3), (4) and (5) and 26(3) of the 1990 Regulations(**30**) shall have effect as if these Regulations had not come into force.

(3) In relation to an application for review, where

- (a) no earlier than 1st October 1992 and no later than 31st March 1993 a decision or order is notified to the applicant under regulation 41(2)(b) or 43(2) of the 1990 Regulations, and
- (b) the application for review is made before 1st October 1993,

(24) S.I. 1990/582.

(25) S.I. 1990/769.

(26) S.I. 1990/1822.

(27) S.I. 1990/2025.

(28) S.I. 1991/723.

(29) S.I. 1992/611.

(30) Regulation 6A was added by S.I. 1992/611. Regulation 16(3) was amended, and regulation 16(4) and (5) added, by S.I. 1990/2025.

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regulation 45 of these Regulations shall not apply and regulation 44 of the 1990 Regulations⁽³¹⁾ shall have effect as if these Regulations had not come into force.

18th February 1993

Michael Howard
Secretary of State for the Environment

18th February 1993

David Hunt
Secretary of State for Wales

⁽³¹⁾ Regulation 44 was amended by S.I. [1990/769](#).

SCHEDULE 1

Regulation 46

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 tribunal and its date
The reasons for the decision
Any order made in consequence of the decision
The date of any such order Any certificate setting aside the decision
Any revocation under regulation 45(7)

SCHEDULE 2

Regulation 54

PROVISIONS RELATING TO TRANSITIONAL CASES

(1) Provision of these Regulations	(2) Provisions of the 1990 Regulations
Regulation 5(1)	Regulation 10(1)
Regulation 7(1)	Regulation 11(1)
Regulation 11(2)(e)	Regulation 15(2)(e) and (f)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke and replace the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990, together with the instruments which amended them, which are numbered S.I.1990/769, S.I. 1990/1822, S.I. 1990/2025, S.I. 1991/723 and S.I. 1992/611. They are in many respects identical to the Regulations before revocation. Some changes have been made in consequence of the introduction of the council tax by the Local Government Finance Act 1992; others are minor variations to procedure for consistency with the Council Tax (Alterations of Lists and Appeals) Regulations 1993 and the Valuation and Community Charge Tribunals (Amendment) Regulations 1993. There are changes in the order and numbering.

The Regulations concern the alteration of non-domestic rating lists (which are compiled under the Local Government Finance Act 1988— “the 1988 Act”). They cover the alteration of non-domestic rating lists by valuation officers, proposals for such alterations from other persons (“proposers”) and appeals to what are now called valuation tribunals (formerly valuation and community charge

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tribunals) where there is a disagreement about a proposal between the valuation officer and another person.

Part II deals with proposals for alterations (regulations 4 and 5), the procedure following proposals (regulations 6 to 12), the time from which an alteration is to have effect (regulations 13 to 16) and the manner in which a valuation officer notifies other persons of an alteration he has made (regulation 18). Part II relates only to local nondomestic rating lists.

Part III applies the provisions of Part II, modified as appropriate, to cross-country pipe-lines which are required to be shown in central non-domestic rating lists.

Part IV makes provision for the alteration of central non-domestic rating lists. It deals with the central valuation officer's duty to alter the list to conform with instruments which prescribe its contents (regulation 21), the time from which an alteration is to have effect (regulation 22), the manner in which the central valuation officer notifies other persons of an alteration made by him (regulation 23), proposals for alterations by other persons (regulation 24) and the procedure following the making of such proposals (regulations 25 to 28).

Part V deals with appeals against completion notices under Schedule 4A to the 1988 Act and against amounts certified by the valuation officer under Schedule 7A (nondomestic rating in 1990–1995) to the 1988 Act.

Part VI prescribes the procedure for appeals where there is a disagreement about the alteration of rating lists or about the validity of proposals for their alteration. The main changes from S.I. [1990/582](#) as amended are to be found in regulation 43 (decisions), regulation 45 (review of decisions), regulation 46 (records) and regulation 47 (appeals). Decisions may now be given orally, although they are to be confirmed in writing and the confirmation or notification is to be accompanied by a statement of reasons without the need for a request. The procedure for review is adapted to coordinate with that for appeals to the Lands Tribunal. The tribunal no longer has power to review a decision on the ground that the interests of justice require it except in those transitional cases defined in regulation 54. There is now additionally a right to appeal to the Lands Tribunal in respect of a decision or order made on an appeal against a completion notice.

Part VII provides for the manner in which notices under the Regulations may be served and for the retention of records by the valuation officer (regulations 50 and 51). Regulation 52 prescribes the description of information to be supplied to valuation officers by relevant authorities. Regulation 53 revokes the earlier regulations listed in the first paragraph of this Note. Regulation 54 makes transitional provision in relation to certain regulations for proposals served, and list alterations made, before these regulations come into force. Transitional provision is also made for decisions or orders notified between 1st October 1992 and 31st March 1993 where an application for review is made before 1st October 1993.