
STATUTORY INSTRUMENTS

1994 No. 1809

RATING AND VALUATION

The Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1994

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| <i>Made</i> | - - - - | <i>7th July 1994</i> |
| <i>Laid before Parliament</i> | | <i>8th July 1994</i> |
| <i>Coming into force</i> | - - | <i>9th July 1994</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 on them by section 55(2) and (6) of the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1994 and shall come into force on 9th July 1994.

Amendments to regulation 13

2.—(1) Regulation 13 of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993(2) shall be amended in accordance with the following paragraphs.

(2) In paragraphs (5), (7) and (8), insert, at the beginning, “Subject to paragraphs (8A) and (8B),”.

(3) In paragraph (6)—

- (a) delete the words in brackets in sub-paragraph (a);
- (b) after sub-paragraph (a), insert “and”; and
- (c) delete sub-paragraph (b).

(4) After paragraph (6), insert the following—

“(6A) Subject to paragraphs (8A) and (8B), an alteration made to correct an inaccuracy in a list which arose in the course of making an alteration in connection with any of the matters mentioned in paragraph (2) or (5) shall have effect from the day from which that previous alteration fell to have effect.”.

(1) 1988 (c. 41).
(2) S.I.1993/291.

(5) After paragraph (8), insert the following—

“(8A) 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 a list on the day it was compiled; or
- (b) which arose in the course of making a previous alteration in connection with the matters mentioned in paragraphs (2), (5), (6A), (7) or (8),

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

(8B) Where an alteration is made in accordance with paragraph (8A) and within the period of six months beginning with—

- (a) in the case of an alteration of which notice is given under regulation 18(2), the day of service of the notice; and
- (b) in any other case, the day on which the alteration is made,

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 the former regulation 13, the valuation officer shall alter the list accordingly.”.

(6) After paragraph (9), insert the following—

“(9A) In this regulation, “the former regulation 13” means this regulation before the amendments made by regulation 2 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1994.”.

Amendments to regulation 15

3.—(1) Regulation 15 of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 shall be amended in accordance with the following paragraphs.

(2) After paragraph (1)(c), insert—

“or

- (d) an alteration to which paragraph (3E) applies (a “relevant alteration”),”.

(3) In paragraph (3)—

- (a) in sub-paragraph (a), substitute “paragraph (1), (2) or (3A)” for “paragraph (1) or (2)”; and
- (b) in sub-paragraph (b)—
 - (i) substitute “six months” for “six weeks”; and
 - (ii) substitute “paragraph (1), (2) or (3A), as the case may be,” for “paragraph (1) or, as the case may be, paragraph (2)”.

(4) After paragraph (3), insert—

“(3A) Subject to paragraphs (3B) and (3C), where a relevant alteration is made in connection with a hereditament in relation to which one or more previous alterations have had effect from 1st April 1991 in accordance with the former regulation 6, paragraph (2) or this paragraph, or from 1st April 1992 in accordance with the former paragraph (1) or this paragraph, the relevant alteration shall have effect from the later of—

- (a) the day determined in accordance with regulation 13; and

- (b) 1st April 1992, or, if there has been no previous alteration made other than in accordance with the former regulation 6, paragraph (2) or this paragraph, 1st April 1991.

(3B) Where, by virtue of paragraph (3A), a relevant alteration has effect from 1st April 1991 and an alteration pursuant to paragraph (3) or regulation 16 is subsequently made to each of the previous alterations referred to in paragraph (3A) which had effect from 1st April 1991, the relevant alteration shall have effect from the day that would have been determined in accordance with regulation 13 if paragraph (3A) had not applied; and the valuation officer shall alter the list accordingly.

(3C) Where, by virtue of paragraph (3A), a relevant alteration has effect from 1st April 1992 and an alteration in pursuance of paragraph (3) or regulation 16 is subsequently made to each of the previous alterations referred to in paragraph (3A) which had effect from 1st April 1992, the relevant alteration shall have effect from the day which would have been determined in accordance with regulation 13 if paragraph (3A) had not applied; and the valuation officer shall alter the list accordingly.

(3D) In paragraph (3A), “the former paragraph (1)” means paragraph (1) of this regulation before the amendment made by regulation 3 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1994.

(3E) This paragraph applies to an alteration made—

- (a) so as—
- (i) to reduce the rateable value shown in a list for a hereditament; or
 - (ii) to show in a list a hereditament which has come into existence by virtue of the matters referred to in sub-paragraph (a), (b) or (c) of regulation 13(9) at any time before or after the list was compiled; or
 - (iii) to delete from a list a hereditament which has not existed or which, whether by virtue of the matters referred to in sub-paragraph (a), (b) or (c) of regulation 13(9) or otherwise, has ceased to exist at any time before or after the list was compiled; or
 - (iv) to reflect a change in the area of an authority at any time before or after a list was compiled; or
- (b) in consequence of a hereditament being or not being required to be shown in a central non-domestic rating list.”.

Signed by authority of the Secretary of State for the Environment

6th July 1994

David Curry
Minister of State,
Department of the Environment

7th July 1994

John Redwood
Secretary of State for Wales

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 in several respects. The 1993 Regulations govern the alteration of non-domestic rating lists compiled under the Local Government Finance Act 1988, the making of a proposal for such an alteration and the making of an appeal to a valuation tribunal where there is a disagreement about a proposal.

Under regulation 13 of the 1993 Regulations an alteration to a list which is made to reflect a change in circumstances or to correct an inaccuracy takes effect from the day the change occurs or the inaccuracy first appears in the list.

New regulation 13(6A) provides that an alteration made to correct an inaccuracy which arose in making a previous alteration in connection with any of the matters mentioned in regulation 13(2), (5), (6A), (7) or (8) takes effect from the date of the previous alteration.

New regulation 13(8A) provides that, where such an alteration results in an increased rateable value being shown in a list for a hereditament, the alteration takes effect from the date it is made unless the inaccuracy which is being corrected arose as a result of error or default on the part of a ratepayer.

New regulation 13(8B) provides that, where an alteration is made in accordance with new regulation 13(8A), the ratepayer may request that the alteration is made with effect from an earlier date determined in accordance with regulation 13 as it had effect before the making of these Regulations.

Under regulation 15 of the 1993 Regulations, an alteration to a list which would have taken effect before 1st April 1992 will, subject to certain exceptions, have effect from 1st April 1992 unless the ratepayer requests that the alteration should have effect from the earlier date.

Regulation 3(3) of these Regulations amends regulation 15(3) of the 1993 Regulations to extend the time limit within which the ratepayer may request that an alteration takes effect from an earlier date determined in accordance with regulation 13.

Paragraphs (2) and (4) of regulation 3 of these Regulations amend regulation 15 of the 1993 Regulations to remove the bar to backdating an alteration to a list in certain cases, principally where the alteration is made to show a reduction in the rateable value of a hereditament or to show that a hereditament has ceased to exist.

New paragraphs (3A) to (3C) of regulation 15 specify the day on which a relevant alteration has effect where there have been previous alterations which have taken effect from 1st April 1991 or 1st April 1992, as the case may be.

New paragraphs (3B) and (3C) of regulation 15 provide that, if the effective date of all the previous alterations referred to in regulation 15(3A) is changed at the request of the ratepayer under regulation 15(3) or 16, the effective date of a relevant alteration shall be determined in accordance with regulation 13 as if new regulation 15(3A) had not applied.