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STATUTORY INSTRUMENTS

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**2003 No. 1999**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2003**

*Made* - - - - - *25th July 2003*  
*Laid before Parliament* *11th August 2003*  
*Coming into force* - - - *1st September 2003*

The First Secretary of State, in exercise of the powers conferred by sections 55(2), (3), (4) and (6) and 143(1) of the Local Government Finance Act 1988<sup>(1)</sup>, and all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, application and commencement**

1. These Regulations, which apply in England only, may be cited as the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2003 and shall come into force on 1st September 2003.

**Amendment of the 1993 Regulations**

2. The Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993<sup>(2)</sup> shall be amended as follows—

(a) in regulation 4A, after paragraph (6) insert—

“(6A) No proposal may be made on the grounds set out in sub-paragraph (c) of paragraph (1) where the alteration in question had effect pursuant to regulation 13(8BA).”;

(b) in regulation 4B, in paragraph (1) for “(4)” insert “(4A)”;

(c) in regulation 4B, after paragraph (4) insert—

“(4A) A proposal on the grounds set out in regulation 4A(1)(j) or (k) to alter the list for 31st March 2000 so as to show in or, as the case may be, to delete from a list for that day a hereditament which, since the list was compiled, has come into existence or ceased to exist, may be made before 1st April 2005.”;

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(1) 1988 c. 41. These powers are devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I.1999/672), see the entry for the Local Government Finance Act 1988 in Schedule 1. See section 146(6) for the definition of “prescribed”.

(2) S.I. 1993/291: relevant amending instruments S.I. 1994/1809, 1995/609, 2000/598, and 2002/498.

- (d) in regulation 13, after paragraph (2) insert—
- “(2A) An alteration—
- (a) which falls to be made after the coming into force of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2003; and
- (b) is made so as—
- (i) to show in or, as the case may be, to delete from a list any hereditament for 31st March 2000 which, since the list was compiled, has come into existence or ceased to exist; or
- (ii) to correct an inaccuracy in a list for 31st March 2000, shall have effect from 31st March 2000.”;
- (e) in regulation 13, in paragraph (6A) after “(2)” insert “, (2A)”;
- (f) in regulation 13, after paragraph (8B) insert—
- “(8BA) An alteration—
- (a) which falls to be made after the coming into force of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2003; and
- (b) is made by a valuation officer to reduce the rateable value shown in the list for a hereditament for 31st March 2000 as he came to the view, following an alteration of the rateable value shown in the list for the hereditament for 1st April 2000, that the rateable value shown in the list for the hereditament for 31st March 2000 was inaccurate, shall have effect from 31st March 2000.”;
- (g) in regulation 13, in paragraph (8C) for “it is made in pursuance of a proposal.” substitute—
- (a) “it is made in pursuance of a proposal; or
- (b) it has effect pursuant to paragraph (8BA) above.”;
- (h) in regulation 18—
- (i) in sub-paragraph (b) of paragraph (2) for “paragraph (3A)” insert “paragraphs (3A) and (3B)”;
- (ii) after paragraph (3A) insert—
- “(3B) Paragraph (2)(b) does not apply in relation to an alteration which has effect pursuant to paragraph (8BA) of regulation 13.”; and
- (i) in regulation 19, in paragraph (2) after “13(1), (2) (except paragraph (2)(a)(iv))” insert “, (2A)”.

Signed by authority of the First Secretary of State

25th July 2003

*Nick Raynsford*  
Minister of State,  
Office of the Deputy Prime Minister

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## EXPLANATORY NOTE

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

The Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 govern the alteration of non-domestic rating lists and the appeals in relation to such alterations.

These Regulations provide for a new time limit for making a proposal against an entry in the local rating lists compiled on 1st April 1995, where the list for 31st March 2000 is inaccurate because it did not show the merger or split of hereditaments. The Regulations also specify the time from which alterations made pursuant to such proposals are to have effect. (Regulation 2(b), (c), (d), (e) and (i)).

These Regulations also re-open the rating lists compiled on 1st April 1995 in order to allow a valuation officer to reduce the rateable value shown in the list for a hereditament for 31st March 2000 in certain circumstances and makes a number of consequential amendments for this purpose. (Regulation 2(a), (f), (g) and (h)).