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STATUTORY INSTRUMENTS

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**2005 No. 658**

**RATING AND VALUATION, ENGLAND**

**The Non-Domestic Rating (Material Day for List Alterations) (Amendment) (England) Regulations 2005**

<i>Made</i>	- - - -	<i>10th March 2005</i>
<i>Laid before Parliament</i>		<i>10th March 2005</i>
<i>Coming into force</i>	- -	<i>1st April 2005</i>

The First Secretary of State, in exercise of the powers conferred by section 143(1) and (2) of, and paragraph 2(6A) of Schedule 6 to, the Local Government Finance Act 1988(1), hereby makes the following Regulations:

**Citation, application and commencement**

1. These Regulations, which apply to England only, may be cited as the Non-Domestic Rating (Material Day for List Alterations) (Amendment) (England) Regulations 2005 and shall come into force on 1st April 2005.

**Amendment of the 1992 Regulations**

2.—(1) The Non-Domestic Rating (Material Day for List Alterations) Regulations 1992(2) are amended in accordance with paragraphs (2) and (3).

(2) After regulation 3(4) insert—

“(4A) Where the determination is with a view to making an alteration to a list compiled on 1st April 1995, and—

(a) the alteration falls to be made after the coming into force of the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2003; and

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(1) 1988 c. 41; see section 146(6) for the definition of “prescribed”. Paragraph 2(6A) of Schedule 6 was inserted by paragraph 38 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42) and substituted by paragraph 4 of Schedule 10 to the Local Government Finance Act 1992 (c. 14). 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 reference to the Local Government Finance Act 1988 in Schedule 1.

(2) S.I. 1992/556.

- (b) the day from which the alteration has effect was determined under regulation 13(2A) or (8BA) of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993,  
the material day is 31st March 2000.”.
- (3) For regulation 3(7) substitute—
- “(7) In any other case—
- (a) where the determination is with a view to making an alteration to a list compiled before 1st April 2005, the material day is the day on which the proposal for the alteration in respect of which a determination falls to be made is served on the valuation officer or, where there is no such proposal, the day on which the valuation officer alters the list; and
- (b) where the determination is with a view to making an alteration to a list compiled on or after 1st April 2005, the material day is—
- (i) where the alteration is made in pursuance of a proposal, the day on which the proposal was served on the valuation officer;
- (ii) where the alteration is not made in pursuance of a proposal—
- (aa) if the day on which the circumstances giving rise to the alteration is reasonably ascertainable, the day on which the circumstances giving rise to the alteration occurred.;
- (bb) if that day is not reasonably ascertainable, the day on which the valuation officer alters the list”.

Signed by authority of the First Secretary of State

10th March 2005

*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)*

Schedule 6 to the Local Government Finance Act 1988 provides for the valuation of hereditaments. Where an alteration is to be made to the rateable value for a hereditament shown on a rating list, the matters mentioned in paragraph 2(7) of that Schedule are taken to be as they are assumed to be on the material day. The Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 prescribes the rules under which the material day is to be determined.

Regulation 2 amends the 1992 Regulations. The amendment provides that—

- (a) for an alteration which has effect under regulation 13(2A) or (8BA) of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993, the material day is 31st March 2000; and
- (b) for alterations to lists compiled on or after 1st April 2005, where the circumstances are not covered by the earlier provisions of regulation 3 of the 1992 Regulations, the material day will be the day the proposal giving rise to the alteration was made, or where there is no proposal, the day the circumstances giving rise to the alteration occurred or, where that date is not reasonably ascertainable, the date the alteration is made.