
STATUTORY INSTRUMENTS

2005 No. 659

**The Non-Domestic Rating (Alteration of Lists
and Appeals) (England) Regulations 2005**

PART 6

Miscellaneous and General

Service of notices

40.—(1) Without prejudice to section 233 of the Local Government Act 1972 and paragraph (2), and subject to paragraphs (3) and (4), any notice 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 sending it to that person or that agent by electronic communication;
- (c) 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);
- (d) 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, by fixing it to some conspicuous part of the premises;
- (e) without prejudice to the foregoing provisions of this regulation, where a hereditament to which the notice 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 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 to be served on the owner or occupier of any premises may be addressed by the description of “owner” or “occupier” of the premises, without further name or description.

- (4) Any notice to be served on a valuation officer may be served by—
 - (a) addressing the notice to the valuation officer for the area in question, without further description; and
 - (b) delivering it or sending it to his office by post or electronic communication.

(5) In this regulation—

- (a) “electronic communication” has the meaning given in section 15(1) of the Electronic Communications Act 2000(1);
- (b) any reference to a notice includes a reference to a proposal and any other document required or authorised to be served;
- (c) any reference to such requirement or authorisation is to a requirement or authorisation under these Regulations; and
- (d) any notice sent by the means described in paragraph (1)(b) shall be regarded as sent when it is received in a legible form.

Retention of records

41.—(1) Before altering an entry in a local non-domestic rating list or the 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 the next list is compiled.

Information to be supplied by relevant authorities

42.—(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.

(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
- (b) in relation to which—
 - (i) there is no entry in the local non-domestic 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.

Miscellaneous amendments

43.—(1) Regulation 38 of the Valuation and Community Charge Tribunals Regulations 1989(2) is amended as follows—

(a) in paragraph (2), after sub-paragraph (b) insert—

“(bb) regulation 13 of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005;” and

(1) 2000 c. 7.

(2) S.I.1989/439: relevant amendments are made by regulation 22 of S.I. 1993/292 and regulation 2(b) of S.I. 1993/615.

(b) in paragraph (3)(c), after the words “regulation 12 of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993” insert “regulation 13 of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 2005”.

(2) In regulation 2(1) of the Non-Domestic Rating (Payment of Interest) Regulations 1990⁽³⁾ for the definition “the Alteration and Appeals Regulations” substitute—

““the Alteration and Appeals Regulations” means regulations made under section 55 of the Act;”.

(3) For paragraph (2) of regulation 4C of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993⁽⁴⁾ substitute—

“(2) A proposal on the ground set out in regulation 4A(1)(c) may only be made before the day on which the next list is compiled or within six months of the date of the alteration, whichever is the later.”.

(4) After paragraph (14) of regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 add—

“(14A) Notwithstanding the foregoing provisions of this regulation, where an alteration falls to be made after 31st March 2006 it shall have retrospective effect only if it is made in pursuance of a proposal.”.

Revocation, savings and transitional provision

44.—(1) Subject to paragraph (2), the following regulations are hereby revoked—

- (a) the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993⁽⁵⁾;
- (b) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1994⁽⁶⁾;
- (c) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) Regulations 1995⁽⁷⁾;
- (d) the Local Government Changes for England (Non-Domestic Rating, Alteration of Lists and Appeals) Regulations 1995⁽⁸⁾;
- (e) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2000⁽⁹⁾;
- (f) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2001⁽¹⁰⁾;
- (g) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2002⁽¹¹⁾;
- (h) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2003⁽¹²⁾; and
- (i) the Non-Domestic Rating (Alteration of Lists and Appeals) (Amendment) (England) Regulations 2004⁽¹³⁾.

⁽³⁾ S.I. 1990/1904: relevant amendments are made by S.I.

⁽⁴⁾ S.I. 1993/291.

⁽⁵⁾ S.I. 1993/291.

⁽⁶⁾ S.I. 1994/1809.

⁽⁷⁾ S.I. 1995/609.

⁽⁸⁾ S.I. 1995/623.

⁽⁹⁾ S.I. 2000/598.

⁽¹⁰⁾ S.I. 2001/1271.

⁽¹¹⁾ S.I. 2002/498.

⁽¹²⁾ S.I. 2003/1999.

⁽¹³⁾ S.I. 2004/3057.

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

(2) The Regulations referred to in paragraph (1) shall continue to have effect on and after 1st April 2005 for the purposes of and for purposes connected with—

- (a) any alteration of a list compiled before 1st April 2005;
- (b) any provision made by regulations under section 58 of the Act (special provision for 1995 onwards) as to the chargeable amount as regards a hereditament for a relevant period, as defined in that section, ending before 1st April 2005; or
- (c) any appeal made under regulation 19 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004⁽¹⁴⁾.

(3) In relation to any notice of appeal pursuant to regulation 19, which relates to a completion day of 1st April 2005 or later, but which is served on the clerk before the date of coming into force of these Regulations, the notice of appeal shall be treated as served, and any procedural step taken in respect of the appeal shall be treated as taken, under these Regulations.

⁽¹⁴⁾ S.I.2004/3387.