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STATUTORY INSTRUMENTS

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**2016 No. 1265**

**The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016**

**PART 3**

Miscellaneous

**Certificates for changes in rateable value: 1st April 2017**

**16.**—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a list for a hereditament for 1st April 2017 is inaccurate on any grounds other than solely on the grounds of a material change of circumstances which occurred on that day.

(2) Where this regulation applies the appropriate valuation officer must—

- (a) certify that this regulation applies; and
- (b) certify the rateable value that should have been shown in a list for the hereditament for 1st April 2017.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), these Regulations have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as if the certified rateable value was the value shown in a list for 1st April 2017.

(4) Where the appropriate valuation officer alters the list for the purpose of correcting the inaccuracy mentioned in paragraph (1) or for that purpose combined with other purposes, the days are the day on which the alteration has effect and any subsequent relevant day.

(5) Where the appropriate valuation officer has not altered the list for the purpose of correcting the inaccuracy mentioned in paragraph (1)—

- (a) if a request by the ratepayer has been made before a certificate under paragraph (2) is issued, the days are the day on which the certificate is requested and any subsequent relevant day;
- (b) if a request by the ratepayer has not been made before a certificate under paragraph (2) is issued, the days are the day on which the certificate under paragraph (2) is issued and any subsequent relevant day.

**Certificates for change in rateable value: 31st March 2017**

**17.**—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in a list for a hereditament for 31st March 2017 is inaccurate.

(2) If this regulation applies, the appropriate valuation officer must—

- (a) certify that this regulation applies; and

(b) certify the rateable value that should have been shown in a list for the hereditament for 31st March 2017.

(3) These Regulations have effect, as regards the days referred to in paragraph (4), (5)(a) or (5)(b), as if the rateable value certified under paragraph (2) was the rateable value shown in a list for the hereditament for 31st March 2017.

(4) If the rateable value certified under paragraph (2) is lower than the rateable value shown in a list for the hereditament for 31st March 2017, the days are 1st April 2017 and any subsequent relevant day.

(5) If the rateable value certified under paragraph (2) is greater than the rateable value shown in a list for the hereditament for 31st March 2017 and—

- (a) a certificate under regulation 16 has been issued, the days are the days referred to in paragraph (4), (5)(a) or (5)(b) of that regulation;
- (b) no certificate under regulation 16 has been issued, the days are the day on which the certificate under paragraph (2) of this regulation is issued and any subsequent day.

#### **Certification: splits and mergers before 1st April 2017**

**18.**—(1) This regulation applies where—

- (a) on a day before 1st April 2017 a hereditament (“new hereditament”) comes into existence by virtue of—
  - (i) property previously rated as a single hereditament becoming liable to be rated in parts;
  - (ii) property previously rated in parts becoming liable to be rated as a single hereditament; or
  - (iii) a hereditament or any part of a hereditament becoming part of a different hereditament; and
- (b) the new hereditament is first shown in a list on 1st April 2017.

(2) If this regulation applies the appropriate valuation officer must—

- (a) certify that this regulation applies; and
- (b) certify the rateable value that should have been shown in a list for the new hereditament for 31st March 2017.

(3) These Regulations have effect, in relation to 1st April 2017 and any subsequent relevant day, as if—

- (a) the new hereditament came into existence on 31st March 2017;
- (b) the new hereditament was shown in a list for that day; and
- (c) the rateable value certified under paragraph (2) was the value shown in the list for the hereditament for that day.

#### **Certificates: central list**

**19.**—(1) If more than one defined hereditament is shown in the central list for a relevant day in relation to a designated person, the appropriate valuation officer must certify the rateable value which would have been the rateable value shown in the central list for the hereditament for that day if that had been the only hereditament shown in the central list for that day in relation to the designated person.

(2) A certification under paragraph (1) in respect of a defined hereditament for a relevant day is taken to apply to each day in the period beginning on that day and ending on the day immediately preceding any further certification under this regulation in respect of that hereditament.

### **Certificates: general**

**20.**—(1) The appropriate valuation officer (“the AVO”) must certify the rateable values which fall to be certified by the AVO under these Regulations as soon as practicable after the circumstances calling for the certification come to the AVO’s attention (whether by virtue of an application by the billing authority, the Secretary of State, the ratepayer or otherwise).

(2) Where, whether by reason of a decision of the Valuation Tribunal for England or otherwise, the AVO forms the opinion that a certificate under these Regulations (other than such a certificate which has been confirmed on appeal) is inaccurate, the AVO must certify the rateable value which in the AVO’s opinion should be substituted for the rateable value originally certified.

(3) A certificate under paragraph (2) has effect in place of the previous certificate, and any appeal against the previous certificate under regulation 21 is taken to be withdrawn.

(4) The AVO must send a copy of the certificate to—

(a) the billing authority or, so far as it relates to a liability under section 54 of the Act, the Secretary of State; and

(b) the ratepayer.

(5) The copy of a certificate sent to a ratepayer under paragraph (4) may be sent to—

(a) the ratepayer’s last known address; or

(b) the address of the hereditament.

(6) The copy of a certificate sent to a ratepayer under paragraph (4) must be accompanied by—

(a) a statement of the effect of regulation 21, and

(b) for a value certified under paragraph (2), a statement of the effect of paragraph (3).

(7) A certificate issued under these Regulations—

(a) must be retained by the AVO who issued it; and

(b) may be inspected by any person at any reasonable time.

### **Appeals against certificates**

**21.**—(1) Where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer under these Regulations is dissatisfied with the value so certified, the interested person may appeal against the certificate in accordance with this regulation.

(2) An appeal under paragraph (1) is made by serving a notice on the appropriate valuation officer stating the appellant’s reasons for being dissatisfied.

(3) Unless—

(a) the notice is withdrawn, or

(b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement must be referred by that officer to the Valuation Tribunal for England as an appeal against that certification.

(4) Parts 2, 4 and 5 of the Appeals Procedure Regulations apply in relation to an appeal under this regulation.

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

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(5) For the purposes of paragraph (1), “interested person” has the meaning given in the Appeals Procedure Regulations.

### **Revocations**

**22.** Regulations 18 and 19 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004<sup>(1)</sup> are revoked.

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<sup>(1)</sup> S.I. 2004/3387; relevant amending instruments are S.I. 2005/991, 2006/3394, 2008/428 and 2009/3343.