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## EXPLANATORY NOTE

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

These Regulations, which apply in relation to England only, amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 2009 (“the 2009 Regulations”).

The Regulations provide for the introduction of a new system for resolving disagreements which is to have effect in relation to non-domestic rating lists compiled on or after 1st April 2017. This reflects the date of the next lists to be compiled following revaluation.

Regulations 4 and 5 update a number of existing definitions and introduce further definitions.

Regulation 6 inserts regulation 3A which provides for qualification as a smaller proposer. The definition of “micro business” in section 33 of the Small Business, Enterprise and Employment Act 2015 is applied with modifications.

Regulation 7 amends regulation 4 of the 2009 Regulations in relation to who may make proposals to alter a list compiled on or after 1st April 2017.

Regulation 8 inserts regulations 4A to 4F. Regulation 4A defines a check by reference to the steps which must be completed before a proposal may be made. Regulations 4B to 4E set out the steps. Regulation 4C requires a proposer to confirm to the VO the accuracy of information it holds about the hereditament. Regulation 4F requires the VO to serve a notice when a check has been completed and provides that a check is taken to be completed if the notice is not served within 12 months of the person confirming the accuracy of information under regulation 4C.

Regulation 9 revokes regulation 5 of the 2009 Regulations.

Regulation 10 substitutes regulation 6 of the 2009 Regulations which specifies requirements for making a proposal including time limits and contents of a proposal.

Regulation 11 inserts regulation 6A which provides for proposals made on the ground that the rateable value shown in a list for a hereditament is inaccurate by reason of a material change of circumstances.

Regulation 12 amends regulation 7 of the 2009 Regulations to update references.

Regulation 13 substitutes regulations 8, 9 and 10 of the 2009 Regulations. The new regulation 8 introduces the concept of incomplete proposals, which replaces the concept of proposals not validly made. It sets out the steps to be taken by the VO and proposer when the requirements for a proposal are not met. The new regulation 9 sets out the procedure to be followed after a proposal has been made and includes provision about the exchange of evidence and information between the VO and the proposer. Regulation 10 of the 2009 Regulations applies if the VO decides a proposal is well-founded.

Regulation 14 amends regulation 12 of the 2009 Regulations to update references as to who may make a proposal.

Regulation 15 substitutes regulation 13 of the 2009 Regulations which applies if the VO decides a proposal is not well-founded.

Regulation 16 inserts regulations 13A to 13E which provide for appeals to the VTE. Regulation 13A sets out the grounds on which an appeal may be made. Regulation 13B provides for time-limits for making an appeal. Regulation 13C provides for a notice of appeal. Regulation 13D provides for payment of appeal fees. Regulation 13E provides for a full refund of appeal fees if the appeal is successful and a partial refund if the appeal is decided without a hearing.

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

Regulation 17 amends regulation 14 of the 2009 Regulations to provide for the effective date for alterations to a list.

Regulation 18 amends regulation 17 of the 2009 Regulations to update references.

Regulation 19 amends regulation 18 of the 2009 Regulations to apply provisions of Part 2 of the 2009 Regulations (which relate to local lists) to the central list.

Regulation 20 amends regulation 22 of the 2009 Regulations in relation to service of notices.

Regulation 21 makes a consequential amendment to the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 ([S.I. 1992/556](#)).

Regulation 22 contains a transitional provision.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.