
STATUTORY INSTRUMENTS

2018 No. 425

The Non-Domestic Rating (Telecommunications Infrastructure Relief) (England) Regulations 2018

PART 2

Telecommunications infrastructure relief

Appeals against certificates

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

(2) Where—

- (a) a person has applied to an appropriate valuation officer to certify the proportion of the rateable value of a hereditament under these Regulations; and
- (b) the appropriate valuation officer—
 - (i) notifies the person that he does not intend to certify an amount; or
 - (ii) does not certify an amount within the period of 6 months beginning with the date on which the person applied for a certificate;

an interested person in relation to the hereditament may appeal against the appropriate valuation officer's failure to certify an amount.

(3) An appeal under paragraph (1) or (2) is initiated by serving a notice on the appropriate valuation officer stating the appellant's reasons for making the appeal by the later of—

- (a) 1st April 2022; or
- (b) the expiry—
 - (i) in the case of an appeal under paragraph (1), of the period of 6 months beginning with the date on which the proportion of the rateable value is certified by the appropriate valuation officer;
 - (ii) in the case of an appeal under paragraph (2), of the period of 12 months beginning with the date on which the person applied for a certificate.

(4) 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- (a) the notice is withdrawn, or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 or failure to certify an amount.

(5) Regulations 2 and 3 and Parts 2, 4 and 5 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009(1) (“the 2009 Regulations”) apply in relation to an appeal referred by the appropriate valuation officer to the Valuation Tribunal for England under this regulation as if—

- (a) the appeal were an NDR appeal (as defined in regulation 2(1) of those Regulations); and
- (b) references in the 2009 Regulations to “the appellant” were references to the appellant described in paragraph (1).

(6) For the purposes of paragraph (1), “interested person” in relation to a hereditament means—

- (a) an occupier or, if unoccupied, owner on any day for which the certificate has effect; or
- (b) any person having a qualifying connection with the person described in sub-paragraph (a).

(7) For the purposes of paragraph (2), “interested person” in relation to a hereditament means—

- (a) an occupier or, if unoccupied, owner on any day falling within the period beginning with 1st April 2017 and ending with 31st March 2022; and
- (b) any person having a qualifying connection with the person described in sub-paragraph (a).

(8) For the purposes of paragraphs (6) and (7), “qualifying connection” has the meaning given in regulation 2(2) of the 2009 Regulations.