EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2000, further amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993. The 1993 Regulations (as amended) apply to England and Wales. The 1993 Regulations concern the alteration of non-domestic rating lists compiled under the Local Government Finance Act 1988 and cover the alteration of such lists by valuation officers; proposals for alteration from other persons and appeals to valuation tribunals where there is disagreement about a proposal between a valuation officer and another person. The amendments made by these Regulations apply only to Wales.

These Regulations provide for —

- (a) the period in which proposals to alter the lists compiled on 1st April 1990 and 1st April 1995 and the lists compiled on 1st April 2000 onwards may be made (regulations 3 to 5) with consequential amendments regarding information to be included in a proposal (regulation 6) and proposals treated as invalid (regulation 7);
- (b) the time from which an alteration to a list is to have effect (regulations 8 and 9) with a consequential amendment regarding advertising hereditaments (regulation 10);
- (c) the application of the amendments in relation to hereditaments included on the central non-domestic rating list (regulation 11);
- (d) the evidence to be used by a valuation officer in proceedings on an appeal or reference to arbitration (regulation 12); and
- (e) the service of notices (regulation 13).