
EXPLANATORY NOTE

(This note does not form part of the Regulations)

These Regulations, which come into force on 1st April 2001, further amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 in relation to Wales.

The 1993 Regulations concern the alteration of non-domestic rating lists compiled under the Local Government Finance Act 1988.

They include provision for an alteration to a list compiled on or after 1st April 2000 which is made on the grounds of a material change of circumstances to have effect from the day on which the circumstances giving rise to the alteration first arose or from the first day of the financial year in which the proposal is served, whichever is the later. Consequently, the alteration in the list will only take effect from the day on which the change of circumstances first arose if the proposal is served before the end of the financial year in which the change first occurred.

The effect of these Regulations is that, where the list compiled on 1st April 2000 is altered following a proposal on the grounds of a material change of circumstances which first arose on a day after 31st December 2000 but before 1st April 2001, the alteration will have effect from that day if the proposal is served before 1st July 2001.