

**Changes to legislation:** There are outstanding changes not yet made by the [legislation.gov.uk](https://www.legislation.gov.uk) editorial team to *The Non-Domestic Rating (Communications Hereditaments) (Valuation, Alteration of Lists and Appeals and Material Day) (Wales) Regulations 2008*. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

## EXPLANATORY NOTE

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

The valuation of non-domestic hereditaments is governed by Schedule 6 to the Local Government Finance Act 1988 (“the 1988 Act”). The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 give ratepayers the right in certain circumstances to make a proposal to a valuation officer that the rateable value shown for their hereditament in a rating list should be changed. The Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 govern the day by reference to which certain matters relating to the hereditament should be considered for the purposes of valuation.

These Regulations allow British Telecommunications (“BT”) to make a proposal to alter the rateable value of its hereditament as a consequence of the full unbundling of local loops. Fully unbundled local loops are the single pair of copper wires that connect a customer’s premises to the local telephone exchange through which the customer is receiving both telephone and broadband services. They comprise part of BT’s hereditament by virtue of regulation 8 of the Central Rating List (Wales) Regulations 2005.

The Regulations apply in relation to BT’s entry in the central rating list that came into force on 1 April 2005 and subsequent rating lists, with the effect that a proposal can be made with respect to entries from 1 April 2005 onwards. The power to make regulations containing provision as to the day from which an alteration of a list is to have effect, including provision that the alteration is to have retrospective effect, is in section 55(6) of the 1988 Act.

When a proposal is made as a result of these Regulations, it will be for the valuation officer to assess whether the full unbundling of local loops has had any impact on the rateable value of BT’s hereditament.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Communications Hereditaments) (Valuation, Alteration of Lists and Appeals and Material Day) (Wales) Regulations 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- reg. 2 words substituted by [S.I. 2023/350 reg. 62\(1\)\(a\)](#)
- reg. 5 omitted by [S.I. 2023/350 reg. 62\(1\)\(b\)](#)