
WELSH STATUTORY INSTRUMENTS

2023 No. 350

The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023

PART 1

General

Title, application and commencement

1.—(1) These Regulations, which apply in relation to Wales, are titled the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023.

(2) These Regulations come into force on 1 April 2023.

Interpretation: general

2.—(1) In these Regulations—

“the Act” (“*y Ddeddf*”) means the Local Government Finance Act 1988;

“alteration” (“*newid*”) means alteration of a local list or the central list in relation to a particular hereditament, and “alter” (“*newid*”) is to be construed accordingly;

“appeal” (“*apêl*”) means an appeal under—

- (a) regulation 18;
- (b) regulation 24;
- (c) paragraph 4 of Schedule 4A(1) to the Act (non-domestic rating: new buildings (completion days)) as it applies to Part 3 of the Act (non-domestic rating) (in these Regulations called an “appeal against a completion notice”);
- (d) paragraph 5C of Schedule 9(2) to the Act (in these Regulations called an “appeal against imposition of a Schedule 9 penalty”);

“appeal against imposition of a penalty” (“*apêl yn erbyn gosod cosb*”) means—

- (a) an appeal against imposition of a Schedule 9 penalty, or
- (b) an appeal under regulation 18;

“authority” (“*awdurdod*”) means a billing authority which has the meaning given by the Local Government Finance Act 1992(3);

-
- (1) Schedule 4A was inserted by section 139 of, and paragraph 36 of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42). Paragraph 4 of Schedule 4A was amended by section 118 of, and paragraph 83(2) of Schedule 13 to, the Local Government Finance Act 1992 (c. 14), and by paragraph 4(2) of Schedule 16 to the Local Government and Public Involvement in Health Act 2007 (c. 28).
- (2) Paragraph 5C was inserted by section 72(4) of the Local Government Act 2003 (c. 26). It was amended by section 151(5) of the Local Government and Elections (Wales) Act 2021 (asc 1), and by paragraph 5(2) of Schedule 16 to the Local Government and Public Involvement in Health Act 2007 (c. 28).
- (3) 1992 c. 14. See section 1(2) for the definition of “billing authority”.

“central list” (“*rhestr ganolog*”) means a list compiled and maintained in accordance with sections 52 and 54A of the Act;

“clerk” (“*clerc*”), in relation to an appeal, means the clerk of the VTW;

“company” (“*cwmni*”), “holding company” (“*cwmni daliannol*”) and “subsidiary” (“*is-gwmni*”) have the meanings given by the Companies Act 2006⁽⁴⁾;

“completion notice” (“*hysbysiad cwblhau*”) means a notice under paragraph 1 of Schedule 4A to the Act as it applies to Part 3 of the Act, which states the completion day as 1 April 2023 or later;

“CVO” (“*SPC*”) means a central valuation officer;

“electronic communication” (“*cyfathrebiad electronig*”) has the meaning given in section 15(1) of the Electronic Communications Act 2000⁽⁵⁾;

“hereditament” (“*hereditament*”) has the meaning given by section 64 of the Act;

“IP” (interested person) (“*PB*” (*person â buddiant*)) —

(a) in relation to a hereditament which forms part of the Crown Estate and is held by the Crown Estate Commissioners under their management within the meaning of section 1 of the Crown Estate Act 1961⁽⁶⁾, means the Crown Estate Commissioners;

(b) in relation to any other hereditament, means—

(i) the occupier;

(ii) any other person (other than a mortgagee not in possession) having in any part of the hereditament either a legal estate or an equitable interest that would entitle that person (after the end of any prior interest) to possession of the hereditament or any part of it;

(iii) any person having a qualifying connection with the occupier or a person described in (ii);

“local list” (“*rhestr leol*”) means a list compiled and maintained in accordance with sections 41 and 54A of the Act;

“Part 2 penalty” (“*cosb Rhan 2*”) means a financial penalty imposed under regulation 16;

“President” (“*Llywydd*”) means the President of the VTW;

“proposal” (“*cynnig*”) means a proposal under regulation 11 for the alteration of a local list or applied by regulation 31 for the central list;

“proposer” (“*cynigydd*”) means the person making a proposal;

“qualifying connection” (“*cysylltiad cymwys*”) has the meaning given in paragraph (2);

“ratepayer” (“*trethdalwr*”), as it applies to a hereditament, means the occupier or, if the hereditament is not occupied, the owner;

“relevant authority” (“*awdurdod perthnasol*”), in relation to a hereditament, means the authority in whose area the hereditament is situated;

“Schedule 9 penalty” (“*cosb Atodlen 9*”) means a penalty imposed under paragraph 5A of Schedule 9 to the Act;

“valuation tribunal” (“*tribiwnlys prisio*”) means a tribunal convened on or after 1 July 2010 by the Valuation Tribunal for Wales unless expressly referring to a valuation tribunal which existed before 1 July 2010;

(4) 2006 c. 46. See section 1 for the definition of “company” and section 1159 and Schedule 6 for “holding company” and “subsidiary”.

(5) 2000 c. 7 amended by paragraph 158 of Schedule 17 to the Communications Act 2003 (c. 21).

(6) 1961 c. 55.

- “VO” (“*SP*”) means a valuation officer; and as it applies to a list, means the valuation officer for the authority for which the list is compiled and maintained;
- “VTW” (“*TPC*”) means the Valuation Tribunal for Wales⁽⁷⁾;
- “VTW’s electronic portal” (“*porth electronig TPC*”) means the online facility provided by the VTW for use in connection with appeals made in relation to—
- (a) a local list compiled on or after 1 April 2023, or
 - (b) a central list compiled on or after 1 April 2023.
- (2) A person must be treated as having a qualifying connection with another—
- (a) where both persons are companies, and—
 - (i) one is a subsidiary of the other, or
 - (ii) both are subsidiaries of the same company, or
 - (b) where only one person is a company, the other person (the “second person”) has an interest in that company which would, if the second person were a company, result in it being the holding company of the other.
- (3) Any reference in these Regulations to a party to an appeal includes the person making the appeal (“the appellant”) and—
- (a) where an appeal is made under regulation 18 or an appeal against the imposition of a Schedule 9 penalty, the VO;
 - (b) where an appeal is made under regulation 24—
 - (i) every person whose agreement is required under regulation 22, and
 - (ii) any other person who has been a ratepayer in relation to the hereditament since the date mentioned in paragraph (3)(b)(iii) and who has notified the VO before the hearing, or before determination on the basis of written representations under regulation 37 or by agreement under regulation 38, that the person wishes to be a party to the appeal;
 - (iii) the date referred to in paragraph (3)(b)(ii) is the date on which the VO received the confirmation for the check relating to the proposal that is the subject of the appeal.
 - (c) where an appeal is made against a completion notice, the relevant authority.
- (4) In these Regulations, a reference to the end of the period for making an appeal under regulation 18 is a reference to the end of the period of 28 days mentioned in regulation 18(4).

(7) VTW was established by the Valuation Tribunal for Wales Regulations (S.I. 2010/713 (W. 69)).