
WELSH STATUTORY INSTRUMENTS

2023 No. 350

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

PART 2

Alteration of Local Lists

Interpretation of Part 2

3.—(1) In this Part—

“check” (*“gwiriad”*), as it applies to a hereditament, has the meaning given in regulation 5;

“confirmation” (*“cadarnhad”*) means a confirmation under regulation 7(1)(c);

“grounds of the appeal” (*“seiliau’r apêl”*) means the ground or grounds in regulation 24(2) on which an appeal is made;

“grounds of the proposal” (*“seiliau’r cynnig”*) means the ground or grounds in regulation 4(1) on which a proposal is made;

“incomplete proposal” (*“cynnig anghyflawn”*) has the meaning given in regulation 14(1);

“list” (*“rhestr”*) means a local list compiled on or after 1 April 2023;

“material change of circumstances” (*“newid perthnasol mewn amgylchiadau”*), as it applies to a hereditament, means a change in any of the matters mentioned in paragraph 2(7) of Schedule 6(1) to the Act;

“particulars of the grounds of the proposal” (*“manylion seiliau’r cynnig”*) has the meaning given in regulation 11(4)(b);

“VO’s electronic portal” (*“porth electronig yr SP”*) means the online facility provided by the VO for the authority for which the list is compiled and maintained for use in connection with proposals for the alteration of a list compiled on or after 1 April 2023;

“Welsh Consolidated Fund” (*“Cronfa Gyfunol Cymru”*) means the fund established by section 117 of the Government of Wales Act 2006(2).

(2) In this Part, a proposal is “determined” if—

- (a) it is withdrawn under regulation 21,
- (b) it is treated as withdrawn under regulation 22, or
- (c) a decision is given under regulation 20 or 23 applying to the proposal.

Circumstances in which proposals may be made

4.—(1) The grounds for making a proposal are—

(1) Amended by section 139 of, and paragraph 38(7) of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42).
(2) 2006 c. 32.

- (a) the rateable value shown in the list for a hereditament was inaccurate on the day the list was compiled;
 - (b) the rateable value shown in the list for a hereditament is inaccurate because of a material change of circumstances which occurred on or after the day on which the list was compiled;
 - (c) the rateable value shown in the list for a hereditament is inaccurate because of an amendment to the classes of plant and machinery set out in the Schedule to the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000⁽³⁾ which comes into force on or after the day on which the list was compiled;
 - (d) the rateable value shown in the list for a hereditament is or has been inaccurate because of an alteration made by a VO;
 - (e) the rateable value or any other information shown in the list for a hereditament is or has been inaccurate, because of a decision of—
 - (i) the VTW,
 - (ii) a valuation tribunal, or
 - (iii) the Upper Tribunal or a court determining an appeal or application for review from the VTW or the Upper Tribunal,
 about another hereditament;
 - (f) the day from which an alteration is shown in the list as having effect is wrong;
 - (g) a hereditament not shown in the list ought to be shown in that list;
 - (h) a hereditament shown in the list ought not to be shown in that list;
 - (i) the list should show that some part of a hereditament which is shown in the list is domestic property or is exempt from non-domestic rating but does not do so;
 - (j) the list should not show that some part of a hereditament which is shown in the list is domestic property or is exempt from non-domestic rating but does so;
 - (k) property which is shown in the list as more than one hereditament ought to be shown as one or more different hereditaments;
 - (l) property which is shown in the list as one hereditament ought to be shown as more than one hereditament;
 - (m) the address shown in the list for a hereditament is wrong;
 - (n) the description shown in the list for a hereditament is wrong;
 - (o) any statement required to be made about the hereditament under section 42 of the Act has been omitted from the list.
- (2) A proposal may be made—
- (a) by an IP who has reason to believe that one of the grounds set out in paragraph (1) exists;
 - (b) by a person, other than an IP, who in relation to a hereditament—
 - (i) has reason to believe that one of the grounds set out in paragraph (1) exists,
 - (ii) has reason to believe that the ground relates to any time during which the person was an IP in relation to that hereditament,
 - (iii) as an IP made a request under regulation 6(2), and
 - (iv) (whether or not as an IP) complied with regulation 7;
 - (c) by a person, other than an IP, who—
 - (i) has reason to believe that a ground set out in paragraph (1)(c), (d) or (f) exists, and

(3) S.I. 2000/1097 (W. 75), to which there are amendments not relevant to these Regulations.

- (ii) was an IP at any time during which the alteration or amendment in question had effect.
- (3) But no proposal may be made—
 - (a) by reference to more than one ground unless, for each ground relied on, the material day and the effective date are the same;
 - (b) by—
 - (i) an IP, where that person (or a person having a qualifying connection with that person), acting in the same capacity, has made a proposal to alter the same list in relation to the same hereditament on the same ground and arising from the same event;
 - (ii) a person mentioned in paragraph (2)(b) or (c), where that person (or a person having a qualifying connection with that person), acting in that capacity or acting as an IP, has made a proposal to alter the same list in relation to the same hereditament on the same ground and arising from the same event;
 - (iii) an IP or a person mentioned in paragraph 2(b) or (c), where a proposal to alter the list in relation to the same hereditament and arising from the same facts has been made by another person (excluding a person having a qualifying connection with the IP) and has been determined by the VTW or the Upper Tribunal;
 - (c) on the ground set out in paragraph (1)(d), to the extent that the alteration was made as a result of a previous proposal relating to that hereditament or gives effect to the decision of the VTW, the Upper Tribunal or a court determining an appeal or an application for a review in relation to the hereditament concerned.
- (4) In paragraph (3)—
 - “effective date” (“*dyddiad cael effaith*”) means the day from which the alteration, if made, would have effect under this Part;
 - “event” (“*digwyddiad*”) means the compilation of the list, a material change of circumstances or an alteration of the list by the VO;
 - “material day” (“*diwrnod perthnasol*”), in relation to a hereditament, means the day determined as regards that hereditament under rules prescribed by regulations under paragraph 2(6A) of Schedule 6 to the Act.

Check of information about a hereditament

- 5.—(1) Subject to paragraphs (4) to (6), a person may not make a proposal unless a check of information about the hereditament has been completed (“a check”).
- (2) A check consists of the steps in regulations 6 to 10.
 - (3) In these Regulations, a check is completed in relation to a hereditament on—
 - (a) the date on which the VO serves a notice under regulation 10(1), or
 - (b) the date on which the check is taken to be completed under regulation 10(3).
 - (4) Paragraphs (5) and (6) apply where—
 - (a) on a day (“the creation day”) falling on or after 1 April 2023, a hereditament (“new hereditament”) comes into existence because—
 - (i) property previously rated as a single hereditament becomes liable to be rated in parts,
 - (ii) property previously rated in parts becomes liable to be rated as a single hereditament,
 - (iii) a hereditament or any part of a hereditament becomes part of a different hereditament, and-

- (b) on or after the creation day, any hereditament from which the new hereditament was formed in whole or in part (“historic hereditament”) was shown in a list.
- (5) Where paragraph (4) applies—
 - (a) for the purpose of paragraph (1), a check in relation to a new hereditament will be deemed to have been completed where a check has been completed on or after the creation day in relation to each historic hereditament, and
 - (b) for the purposes of these Regulations, a check is completed in relation to a new hereditament on —
 - (i) the date on which the VO serves a notice under regulation 10(1) in respect of the final historic hereditament, or
 - (ii) the date on which the check in respect of the final historic hereditament is taken to be completed under regulation 10(3).
- (6) In paragraph (5)(b), “final historic hereditament” means the final historic hereditament in respect of which a check has been completed as mentioned in paragraph (5)(a).

Request for information held by the VO

- 6.—(1) This regulation applies to a person mentioned in regulation 4(2)(a) or (c).
- (2) Before making a proposal, the person must request from the VO information which the VO holds about the hereditament.
- (3) On receiving a request for information under paragraph (2), the VO must provide the person with that information if—
 - (a) the information reasonably relates to any of the grounds set out in regulation 4, and
 - (b) the VO considers it reasonable to provide the person with that information.
- (4) When providing the person with information under paragraph (3), if the VO is missing any factual information about the hereditament the VO may ask the person to provide the VO with the missing information.
- (5) The person must request or provide information under this regulation—
 - (a) using the VO’s electronic portal, or
 - (b) in another manner agreed with the VO.

Confirmation of accuracy of information

- 7.—(1) On receiving information about the hereditament provided by the VO in response to a request under regulation 6(2), the person must—
 - (a) if any of that information is inaccurate, provide the VO with the accurate information,
 - (b) if the VO has asked the person under regulation 6(4) to provide the VO with any missing factual information, provide the VO with the missing information, and
 - (c) confirm to the VO—
 - (i) which of the information provided by the VO under regulation 6(3) is accurate, and
 - (ii) that any information provided by the person under sub-paragraph (a) or (b) is accurate.
- (2) A confirmation and any information provided by a person under paragraph (1) must be provided—
 - (a) using the VO’s electronic portal, or
 - (b) in another manner agreed with the VO.

Acknowledgment of receipt of confirmation

8.—(1) On receiving confirmation, as required by regulation 7(1)(c), the VO must serve on the person who made the confirmation a written acknowledgement of receipt which must state—

- (a) the date on which the VO received the confirmation, and
- (b) the date of the acknowledgement.

(2) In these Regulations, the date on which the VO received a confirmation is the date stated in the acknowledgement in accordance with paragraph (1)(a).

Completion of check

9. On receiving any information provided under regulation 7(1)(a) or (b), the VO must—

- (a) decide if that information is accurate or inaccurate,
- (b) alter the list to correct any inaccuracy in relation to—
 - (i) the rateable value of the hereditament, or
 - (ii) any other information shown in the list about the hereditament, and
- (c) update any other information held by the VO about the hereditament to correct any inaccuracy.

Notification that a check has been completed

10.—(1) As soon as reasonably practicable after the steps in regulations 6 to 9 have been taken in relation to a hereditament, the VO must serve on the person who made the request under regulation 6(2) a notice stating that a check has been completed in relation to the hereditament.

(2) The notice must include the following—

- (a) the date on which the notice is served;
- (b) the name of the person;
- (c) the identity of the hereditament;
- (d) details of any alteration the VO made to the list as a result of the check;
- (e) a summary of any changes the VO made as a result of the check of information the VO holds about the hereditament;
- (f) a statement of the person's right to make a proposal.

(3) Where a VO has not served a notice under paragraph (1) before the end of —

- (a) the period of 12 months beginning with the date on which the VO received a confirmation, or
- (b) any longer period agreed in writing by the VO and the person,

a check is considered complete at the end of that period.

Proposals: general

11.—(1) Subject to regulation 12, a proposal about a hereditament must be made within the period of 4 months beginning with the date on which a check was completed in relation to the hereditament.

(2) A proposal must be made by serving it on the VO—

- (a) using the VO's electronic portal, or
- (b) in another manner agreed with the VO.

(3) The date a proposal is made is the date on which it is served on the VO.

- (4) A proposal must include—
- (a) the name, address and contact details of the proposer,
 - (b) the grounds of the proposal including the particulars on which each of the grounds is based (“particulars of the grounds of the proposal”),
 - (c) details of the proposed alteration of the list,
 - (d) the date from which the proposer asserts the proposed alteration should have effect,
 - (e) the date on which the proposal is served on the VO,
 - (f) evidence to support the grounds of the proposal, and
 - (g) a statement as to how the evidence supports the grounds of the proposal.
- (5) A proposal about a hereditament (“the hereditament”) made on the ground set out in regulation 4(1)(e) must also include—
- (a) the date of the decision about the other hereditament (“the decision”),
 - (b) the name of the tribunal or court which made the decision,
 - (c) information to identify the other hereditament,
 - (d) the reasons the proposer believes that the decision is relevant to the rateable value or other information shown in the list for the hereditament, and
 - (e) the reasons the proposer believes that, by reason of the decision, the rateable value or other information shown in the list for the hereditament is inaccurate.
- (6) If a proposal is made on one or more of the grounds set out in regulation 4(1)(a) to (g) and (i) to (l) and the hereditament is occupied under a lease, easement or licence to occupy (or, where subparagraph (c) applies, was so occupied), the proposal must also include—
- (a) where the proposer is the occupier, the amount payable each year by the proposer, as at the date the proposal is made, in respect of the lease, easement or licence to occupy, the date at which that amount first became payable and details of any rent-free periods;
 - (b) where the proposer is not the occupier but is an IP in relation to that hereditament, the amount payable each year to the proposer, as at the date the proposal is made, in respect of the lease, easement or licence to occupy, the date at which that amount first became payable and details of any rent-free periods;
 - (c) where the proposer is not an IP in relation to that hereditament, the amount that was payable each year by or to the proposer (as the case may be), as at the last day on which the proposer was such an IP, in respect of the lease, easement or licence to occupy, the date on which that amount first became payable and details of any rent-free periods.
- (7) A proposal may deal with more than one hereditament only—
- (a) if it is made on the ground set out in regulation 4(1)(k) or (l), or
 - (b) where the person making the proposal does so in the same capacity in relation to each hereditament and each hereditament is within the same building or the same curtilage.
- (8) A proposal made on the ground set out in regulation 4(1)(d) or (f) may include a request for either or both of the following—
- (a) the restoration of the list to its state before the alteration was made;
 - (b) a further alteration of the list in respect of the hereditament.
- (9) Subject to paragraph (10) and (11), a person may only make a proposal to alter a list if they have provided a confirmation to the VO before the day on which the next list is compiled.
- (10) A person may only make a proposal to alter a list on the ground set out in regulation 4(1)(d) or (f) if they have provided a confirmation to the VO before—

- (a) the day on which the next list is compiled, or
- (b) the end of the period of six months beginning with the date of alteration,

whichever is the later.

(11) A person may only make a proposal to alter a list on the ground set out in regulation 4(1)(e) if they have provided a confirmation to the VO before the end of the period of six months beginning with the day on which the next list is compiled.

Proposals made on the ground in regulation 4(1)(b)

12.—(1) Paragraph (2) applies to a proposal which is made on the ground set out in regulation 4(1)(b) if the ground relates to a material change of circumstances mentioned in paragraph 2(7)(d) or (e) of Schedule 6 to the Act.

(2) The proposal may be made by the later of—

- (a) the last day in the period of 4 months beginning with the date on which a check was completed in relation to the hereditament;
- (b) the last day in the period of 16 months beginning with the date on which the VO received a confirmation.

(3) Subject to paragraph (4), a person may make only one proposal on the ground set out in regulation 4(1)(b) in relation to each material change of circumstances.

(4) A person may make one proposal on the ground set out in regulation 4(1)(b) in relation to more than one material change of circumstances if—

- (a) the material day is the same for each material change of circumstances, and
- (b) the effective date is the same for each material change of circumstances;
- (c) in paragraph 4 (a) and (b), “effective date” and “material day” have the same meaning given by regulation 4(4).

(5) If a person has provided information to the VO under regulation 7(1)(a) or (b) in relation to a material change of circumstances but does not make a proposal within the period in regulation 11(1), or if applicable the period in paragraph (2) of this regulation, the person may not make a proposal in relation to that material change of circumstances.

VO’s acknowledgement of proposals

13.—(1) Within 28 days of receiving a proposal, the VO must send an acknowledgement of its receipt to the proposer.

(2) But paragraph (1) does not apply to an incomplete proposal.

(3) An acknowledgement under paragraph (1) must specify the date of receipt of the proposal and must be accompanied by a statement of the effect of regulations 15 to 26.

Incomplete proposals

14.—(1) The VO must refuse a proposal (“an incomplete proposal”) which does not include the matters specified in—

- (a) regulation 11(4), and
- (b) if applicable, regulation 11(5) and (6).

(2) When refusing an incomplete proposal, a VO must serve on the proposer a notice of refusal specifying—

- (a) the information which is missing, and

(b) the date the notice is served.

(3) If an incomplete proposal, other than a proposal made on the ground set out in regulation 4(1)(b) where the ground relates to a material change of circumstances mentioned in paragraph 2(7)(d) or (e) of Schedule 6 to the Act, is refused, the proposer may make a further proposal within the period of 4 months beginning with the date on which a check was completed in relation to the hereditament.

(4) If an incomplete proposal made on the ground set out in regulation 4(1)(b) where the ground relates to a material change of circumstances mentioned in paragraph 2(7)(d) or (e) of Schedule 6 to the Act is refused, the proposer may make a further proposal by the later of—

- (a) the last day in the period of 4 months beginning with the date on which a check was completed in relation to the hereditament, and
- (b) the last day in the period of 16 months beginning with the date on which the VO received a confirmation.

(5) In calculating the period in paragraph (3) or (4), the days beginning with the date on which the incomplete proposal was made and ending with the date on which the notice of refusal was served are to be ignored.

(6) Paragraph (5) does not apply where a second or subsequent notice of refusal is served in relation to the further proposal.

Procedure after a proposal is made

15.—(1) The VO must, within the period of 42 days beginning with the date on which the VO receives a proposal, serve a copy of the proposal on the ratepayer for that hereditament, unless the ratepayer is the proposer.

(2) In paragraph (1), the reference to the date on which the VO receives a proposal does not include a reference to the date on which the VO receives an incomplete proposal.

(3) A copy of a proposal served on a ratepayer must be accompanied by a statement of the effect of regulations 20 to 26.

(4) The VO must provide the relevant authority with the information specified in paragraph (5) within the period of 42 days beginning with the date on which—

- (a) the VO receives the proposal, and
- (b) the proposal is determined.

(5) The information is—

- (a) the identity of the hereditament;
- (b) the date the proposal was made in relation to the hereditament;
- (c) the rateable value of the hereditament shown in the list on the date the information is given to the relevant authority;
- (d) the proposed alteration;
- (e) the date from which the proposer asserts that the proposed alteration should have effect;
- (f) whether or not the proposal has been determined.

(6) The relevant authority may provide the VO with evidence relating to the proposal, and if it does so—

- (a) the VO must provide a copy of that evidence to the proposer, and
- (b) the proposer may provide the VO with further evidence in response to that evidence.

(7) On receipt of the proposal, where the VO considers it reasonable to do so, the VO must provide the proposer with any information the VO holds that relates to the particulars of the grounds of the proposal.

(8) Before the proposal is determined, the proposer in response to any information provided under paragraph (7) may provide the VO with further evidence to support the grounds of the proposal.

(9) Before the VO determines the proposal, if the VO receives any further information that relates to the particulars of the grounds of the proposal—

(a) where the VO considers it reasonable to do so, the VO must provide the proposer with that information;

(b) the proposer may provide the VO with further evidence in response to that information.

(10) Before the proposal is determined, the proposer may provide the VO with further evidence relating to the grounds of the proposal if that evidence was not known to the proposer and could not reasonably have been acquired by the proposer before the proposal was made.

(11) The proposer and the VO may agree in writing that the proposer may provide further evidence in circumstances not mentioned in paragraphs (6) to (10).

(12) Any evidence provided by the proposer under this regulation forms part of the proposal and must be provided to the VO—

(a) using the VO's electronic portal, or

(b) in another manner agreed with the VO.

Imposition of a Part 2 penalty

16.—(1) This regulation applies to a proposal made by a person in relation to a hereditament.

(2) The VO may impose a financial penalty on that person if—

(a) the person provides the VO with information in, or in connection with, the proposal which is false in a material particular, and

(b) the person does so knowingly, recklessly or carelessly.

(3) The penalty payable is £200.

(4) If the VO imposes a penalty under this regulation, the VO must serve a notice on the person (“penalty notice”) stating—

(a) that a Part 2 penalty has been imposed;

(b) the date on which the check to which the proposal relates was completed in relation to the hereditament;

(c) the date the proposal was made;

(d) the date the proposal was determined (if it has been determined);

(e) the information which was found to be false;

(f) the date the information was provided;

(g) the date the penalty notice is served;

(h) the amount of the penalty;

(i) the person's right to appeal to the VTW under regulation 18.

(5) In this regulation, “information in connection with the proposal” means the following information provided by a person as part of the check to which the proposal relates—

(a) a confirmation;

(b) any information provided by the person under regulation 7(1)(a) or (b).

Payment of a Part 2 penalty

17.—(1) Any sum received by the VO by way of a Part 2 penalty must be paid into the Welsh Consolidated Fund.

(2) The VO may recover any outstanding Part 2 penalty as a civil debt due to the VO.

(3) A claim to recover a Part 2 penalty may not be made—

(a) until the end of the period for making an appeal under regulation 18, or

(b) if an appeal is made under regulation 18, until the appeal is decided.

(4) The VO may remit in full a Part 2 penalty.

(5) If the VO remits a Part 2 penalty, the VO must refund any amount paid in respect of that penalty.

Appeal against imposition of a Part 2 penalty

18.—(1) This regulation applies if a person has been served a penalty notice under regulation 16(4).

(2) The person may appeal to the VTW against the imposition of the penalty.

(3) An appeal must be made by serving a notice of appeal on the VTW—

(a) using the VTW's electronic portal, or

(b) in another manner agreed with the VTW.

(4) The person must serve the notice of appeal on the VTW so that it is received within 28 days of the date on which the penalty notice was served on the person.

(5) A notice of appeal must state—

(a) the appeal is against the imposition of the penalty;

(b) the date on which the penalty notice was served on the person.

(6) A notice of appeal must be accompanied by a copy of the penalty notice.

(7) If the person serves the notice of appeal on the VTW later than the time for making the appeal specified in this regulation, the notice of appeal must be accompanied by a request for an extension of time stating the reason the notice of appeal was not served in time.

(8) Despite paragraph (4), the President may authorise an appeal to be considered where the President is satisfied that the failure of the person aggrieved to initiate the appeal as provided for by this regulation has arisen by reason of circumstances beyond that person's control.

Effect on time frame for determining proposal

19.—(1) This regulation applies to the determination of a proposal if a Part 2 penalty is imposed before the proposal is determined.

(2) The VO must not determine the proposal until the end of the period for making an appeal under regulation 18.

(3) If an appeal is made under regulation 18 against the imposition of the penalty, the VO must not determine the proposal until the VTW has decided the appeal.

Proposals agreed by VO

20. Where the VO decides that a proposal is well-founded, the VO must as soon as reasonably practicable after making that decision—

(a) alter the list accordingly, and

- (b) serve a notice of the decision on—
 - (i) the proposer, and
 - (ii) if the proposer is not the ratepayer, the ratepayer.

Withdrawal of proposals

- 21.**—(1) The proposer may withdraw the proposal by notice sent to the VO.
- (2) But where—
- (a) the proposer was a ratepayer in respect of the hereditament at the date of the proposal but is no longer, or
 - (b) the proposal was made by a person mentioned in regulation 4(2)(b),
- the proposal may not be withdrawn unless the person who is currently the ratepayer agrees in writing.
- (3) Where—
- (a) within two months from the day on which the VO receives a proposal—
 - (i) an IP, or
 - (ii) a person (“P”) who was an IP on the date on which the VO received the confirmation for the check to which the proposal relates,notifies the VO in writing that the IP or P wishes to be a party to the proceedings in respect of that proposal, and
 - (b) after receiving the notification referred to in sub-paragraph (a), the proposal is withdrawn, the VO must give notice of the withdrawal to the IP or to P.
- (4) Where, within 42 days from the day on which the IP or P receives the VO’s notice under paragraph (3), the IP or P notifies the VO in writing that the IP or P is aggrieved by the withdrawal of the proposal—
- (a) the notification must, if the IP would at the date of the proposal have been competent to make that proposal, be treated for the following provisions of these Regulations as if it had been a proposal in the same terms made on the day on which the VO received the notification, and
 - (b) any resulting alteration must have effect from the day which would have been applicable had there been no withdrawal under this regulation.
- (5) In considering under paragraph (4)(a) whether an IP or P would have been competent at the date of a proposal to make that proposal, the requirements in regulations 5(1) and 6(2) are disregarded.

Agreed alterations following proposals

- 22.**—(1) Where, following the making of a proposal, all the persons mentioned in paragraph (2) agree on an alteration of the list which complies with the requirements of this Part but differs from those contained in the proposal, and that agreement is signified in writing—
- (a) subject to paragraph (5), the VO must, not later than 14 days after the day on which the agreement was made, alter the list to give effect to the agreement, and
 - (b) the proposal must be treated as having been withdrawn.
- (2) The persons referred to in paragraph (1) are—
- (a) the VO;
 - (b) the proposer;

- (c) subject to paragraph (3), the occupier (at the date of the proposal) of any hereditament to which the proposal relates;
 - (d) the ratepayer (at the date of the agreement) in relation to any hereditament to which it relates;
 - (e) subject to paragraph (3), any IP who—
 - (i) would at the date of the proposal have been competent to make the proposal in question, and
 - (ii) not later than two months after the day on which the proposal was received by the VO, informs the VO in writing that the IP wishes to be a party to the proceedings in respect of the proposal;
 - (f) any person (“P”) who—
 - (i) was an IP on the date on which the VO received the confirmation for the check to which the proposal relates and on that date would have been competent to make the proposal, and
 - (ii) not later than two months after the day on which the proposal was received by the VO, informs the VO in writing that P wishes to be a party to the proceedings in respect of the proposal.
- (3) The persons referred to in paragraph (1) do not include—
- (a) the occupier of the hereditament at the date of the proposal who is no longer in occupation of any part of it at the date on which all the other persons mentioned in paragraph (2) have agreed as mentioned in paragraph (1), provided that the VO has taken all reasonable steps to ascertain that former occupier’s whereabouts, and they have not been ascertained, or
 - (b) any person referred to in paragraph (2)(e) or (f) who cannot be contacted at the address supplied to the VO.
- (4) In considering under paragraph (2)(e)(i) or (f)(i) whether a person would have been competent at the date of a proposal to make that proposal, the requirements in regulations 5(1) and 6(2) are disregarded.
- (5) Where—
- (a) the period of 14 days mentioned in paragraph (1)(a) would expire before the period of two months mentioned in paragraph (2)(e)(ii), and
 - (b) the VO has not received a request under paragraph (2)(e)(ii) within that two-month period,
- the VO must make the alteration required by paragraph (1)(a) as soon as practicable after that period ends.

Disagreement as to proposed alteration

- 23.—**(1) This regulation applies if the VO decides that a proposal is not well-founded, and—
- (a) the proposal has not been withdrawn under regulation 21, and
 - (b) there has been no agreement under regulation 22.
- (2) The VO must, as soon as reasonably practicable after making a decision in relation to a proposal under paragraph (1), serve a notice of the decision (“decision notice”) on the following—
- (a) the proposer;
 - (b) if the proposer is not the ratepayer, the ratepayer;
 - (c) any person mentioned in regulation 22(2)(e) or (f);
 - (d) the relevant authority if the authority has served a notice on the VO that it wishes to receive a copy of a decision notice in relation to—

- (i) the proposal,
 - (ii) any proposal relating to the hereditament to which the proposal relates, or
 - (iii) a specified class of proposal or a specified class of hereditament, and the proposal or hereditament to which the proposal relates falls within that class.
- (3) A decision notice served on a person mentioned in paragraph (2)(a) to (c) must contain—
- (a) a statement that the VO is of the opinion that the proposal is not well-founded, that the VO disagrees with the proposed alteration of the list and that the VO has decided—
 - (i) not to alter the list according to the proposal, or
 - (ii) to alter the list otherwise than in accordance with the proposal;
 - (b) the reasons for that decision, including a statement of the evidence and information used to make the decision;
 - (c) a statement in relation to each of the grounds of the proposal setting out why in the opinion of the VO the ground is not made out, including a summary of any particulars of the grounds of the proposal with which the VO did not agree;
 - (d) details of the proposer’s right to appeal against the decision.
- (4) But a decision notice served on a person mentioned in paragraph (2)(c) who is not an IP when the notice is served must contain—
- (a) a statement that the VO is of the opinion that the proposal is not well-founded, that the VO disagrees with the proposed alteration of the list and that the VO has decided—
 - (i) not to alter the list according to the proposal, or
 - (ii) to alter the list otherwise than in accordance with the proposal;
 - (b) the reasons for that decision.
- (5) A decision notice served on a relevant authority under paragraph (2)(d) must contain—
- (a) a statement that the VO is of the opinion that the proposal is not well-founded, that the VO disagrees with the proposed alteration of the list and that the VO has decided—
 - (i) not to alter the list according to the proposal, or
 - (ii) to alter the list otherwise than in accordance with the proposal;
 - (b) where the VO considers it reasonable to do so—
 - (i) the reasons for that decision, including a statement of the evidence and information used to make the decision, and
 - (ii) a statement in relation to each of the grounds of the proposal setting out why in the opinion of the VO the ground is not made out, including a summary of any particulars of the grounds of the proposal with which the VO did not agree.
- (6) If the VO decides to alter the list otherwise than in accordance with the proposal the VO must do so as soon as reasonably practicable after making the decision.

Making an appeal to the VTW

- 24.—(1) A proposer may appeal to the VTW on either or both of the grounds set out in paragraph (2) if—
- (a) the VO has decided under regulation 23 not to alter the list;
 - (b) the VO has decided under regulation 23 to alter the list otherwise than in accordance with the proposal;
 - (c) the VO has not made a decision under regulation 20 or 23 and—

- (i) the proposal is not withdrawn under regulation 21;
 - (ii) there is no agreement under regulation 22;
 - (iii) the period of 18 months beginning with the date on which the proposal was made (or any longer period agreed in writing by the VO and the proposer) has elapsed;
 - (iv) the proposal is not refused under regulation 14.
- (2) The grounds are—
- (a) the valuation for the hereditament is not reasonable;
 - (b) the list is inaccurate in relation to the hereditament (other than in relation to the valuation).
- (3) In this regulation, “valuation” means the rateable value as determined under Schedule 6 to the Act.
- (4) Paragraph (5) applies if a Part 2 penalty is imposed before a proposal is determined.
- (5) In calculating the 18 month period referred to in paragraph (1)(c)(iii)—
- (a) unless sub-paragraph (b) applies, the period beginning on the day on which the Part 2 penalty is imposed and ending on the day after the day on which the period for making an appeal under regulation 18 ends must be ignored;
 - (b) if an appeal is made under regulation 18 against the imposition of the Part 2 penalty, the period beginning on the day on which the Part 2 penalty is imposed and ending on the day after the day on which the appeal under regulation 18 is determined must be ignored.

Time for making an appeal to the VTW

- 25.**—(1) A proposer may only make an appeal following a decision of the VO under regulation 23 within the period of 4 months beginning with the date of the decision notice under that regulation.
- (2) A proposer may only make an appeal in the circumstances set out in regulation 24(1)(c) within the period of 4 months beginning with the date on which—
- (a) the period of 18 months mentioned in regulation 24(1)(c)(iii) has elapsed, or
 - (b) any longer period agreed under that regulation has elapsed.
- (3) Despite paragraphs (1) and (2), the President may authorise an appeal to be considered where the President is satisfied that the failure of the proposer to initiate the appeal as provided by this regulation has arisen by reason of circumstances beyond that person’s control.

Notice of appeal

- 26.**—(1) An appeal must be made by serving a notice of appeal on the VTW—
- (a) using the VTW’s electronic portal, or
 - (b) in another manner agreed with the VTW.
- (2) A notice of appeal must—
- (a) set out the grounds of the appeal, and
 - (b) identify which particulars of the grounds of the proposal have not been agreed with the VO.
- (3) A notice of appeal must be accompanied by—
- (a) if a decision has been given under regulation 23, a copy of that decision;
 - (b) a copy of the proposal including any further evidence provided by the proposer under regulation 15;
 - (c) any evidence or information provided to the proposer by the VO under regulation 15.

(4) If a proposer serves the notice of appeal on the VTW later than the time for making the appeal specified in regulation 25, the notice of appeal must be accompanied by a request for an extension of time stating the reason the notice of appeal was not served in time.

(5) As soon as reasonably practicable after receiving a notice of appeal, the VTW must send a copy of the notice of appeal to—

- (a) the VO, and
- (b) any parties to the appeal.

Time from which alteration is to have effect: 2023 and subsequent lists

27.—(1) Subject to regulation 52, this regulation has effect in relation to alterations made to a list compiled on or after 1 April 2023.

(2) Subject to paragraphs (3) to (7), where an alteration is made to correct any inaccuracy in the list on or after the day it is compiled, the alteration must have effect from the day on which the circumstances giving rise to the alteration first occurred.

(3) Where an alteration is made to give effect to a completion notice, the alteration has effect from the day specified in the notice.

(4) But where under Schedule 4A to the Act a different day—

- (a) is substituted by a different notice under paragraph 1(3) of that Schedule,
- (b) is agreed under paragraph 3 of that Schedule, or
- (c) is determined in pursuance of an appeal under paragraph 4 of that Schedule,

the alteration has effect from the day so substituted, agreed or determined.

(5) Where the day on which the relevant circumstances arose is not reasonably ascertainable—

- (a) where the alteration is made to give effect to a proposal, the alteration has effect from the day on which the proposal was served on the VO;
- (b) in any other case, the alteration has effect from the day on which it is made.

(6) An alteration made to correct an inaccuracy (other than one which has arisen by reason of an error or default on the part of a ratepayer)—

- (a) in the list on the day it was compiled, or
- (b) which arose in the course of making a previous alteration in connection with a matter mentioned in any of paragraphs (2) to (5),

which increases the rateable value shown in the list for the hereditament to which the inaccuracy relates, has effect from the day on which the alteration is made.

(7) Where an alteration needs to be made after the first anniversary of the day on which the next list is compiled, it has retrospective effect only if it is made to give effect to a proposal.

Advertising rights

28.—(1) Where the circumstances giving rise to the alteration are the coming into existence of an advertising hereditament, regulation 27 has effect as if those circumstances occurred when—

- (a) any structure or sign was erected, after the right constituting the advertising hereditament had been let out or reserved, to enable the right to be exercised, or
- (b) any advertisement was exhibited in exercise of the right,

whichever is earlier; and such a hereditament must be treated for the purposes of Part 3 of the Act as coming into occupation at that time.

(2) The erection, dismantling or alteration of any structure or sign for enabling the right to be exercised, after the time mentioned in paragraph (1), must be treated as a material change of circumstances for the purposes of a proposal made on the ground specified in regulation 4(1)(b) (rateable value inaccurate by reason of material change of circumstances occurring on or after the day on which the list was compiled).

(3) In this regulation—

“advertising hereditament” (“*hereditament hysbysebu*”) means a hereditament consisting of a right to which section 64(2) of the Act applies;

“structure” (“*strwythur*”) includes a hoarding, frame, post or wall.

Effective date to be shown in the list

29. Where an alteration is made, the list must show the day from which the alteration is to apply.

Notification of alteration

30.—(1) Within 28 days of altering a list a VO must notify the relevant authority of the effect of the alteration; and the relevant authority must as soon as reasonably practicable alter the copy of the list deposited at its principal office under section 41(6B)(4) of the Act.

(2) No later than the day on which the notice is served under paragraph (1) the VO must notify the ratepayer and any proposer, as defined in paragraph (5), of—

(a) the effect of the alteration, and

(b) the effect of the application of this Part, and of Part 5, in relation to the alteration.

(3) But paragraph (2) does not apply in relation to alterations made solely to correct a clerical error, or to reflect—

(a) a change in the address of the hereditament concerned;

(b) a change in the area of the relevant authority.

(4) Paragraph (2)(b) also does not apply in relation to an alteration made to reflect—

(a) a decision of the VO that a proposal is well-founded;

(b) a decision, in relation to the hereditament which is the subject of the proposal, of the VTW, the Upper Tribunal or a court;

(c) an agreement under regulation 22.

(5) The proposer mentioned in paragraph (2) is any proposer for whom an appeal in relation to the hereditament has been referred to the VTW under regulation 24(1) and whose appeal has either—

(a) not been determined by the VTW, or

(b) has been so determined and either—

(i) an appeal has been made to the Upper Tribunal and has not been determined, or

(ii) the time for making an appeal to the Upper Tribunal has not yet expired.

(4) Section 41(6B) was inserted by section 139 of, and paragraph 19 of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42).