
WELSH STATUTORY INSTRUMENTS

2023 No. 350

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

PART 2

Alteration of Local Lists

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 - (i) the proposal is not withdrawn under regulation 21;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.

Commencement Information

II Reg. 24 in force at 1.4.2023, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023, Section 24.