WELSH STATUTORY INSTRUMENTS

2023 No. 350

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

PART 5

Appeals: General

Orders

- **52.**—(1) On or after deciding an appeal under regulation 24, the valuation tribunal may, subject to paragraph (3), require a VO, in consequence of the decision, by order to alter a list in accordance with any provision made by or under the Act.
- (2) The VO must comply with an order under paragraph (1) within the period of 14 days beginning on the day of its making.
 - (3) Where the decision is that a disputed rateable value should be an amount greater than—
 - (a) the amount shown in the list at the date of the proposal, and
 - (b) the amount contended for in the proposal,

the order must require the list to be altered with effect from the day on which the decision is given.

- (4) But paragraph (3) does not apply where the order requires the list to be altered to show—
 - (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
 - (b) property previously liable to be rated in parts becoming liable to be rated as a single hereditament, or
 - (c) any part of a hereditament becoming part of a different hereditament.
- (5) Where it appears that circumstances giving rise to an alteration ordered by a valuation tribunal have at the date of the decision ceased to exist, the order may require the alteration to be made in respect of a period that appears to the tribunal to be commensurate with the duration of those circumstances.
- (6) An order under this regulation may require any matter ancillary to its subject-matter to be attended to.

Commencement Information

II Reg. 52 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 52.