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WELSH STATUTORY INSTRUMENTS

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**2023 No. 350**

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

**PART 6**

**Miscellaneous and General**

**Retention of records**

**60.**—(1) Before altering an entry in a local list or the central list, the VO or where appropriate, the CVO must ensure that a record (which need not be in documentary form) is made of the entry.

(2) A record made under paragraph (1) must be retained until the expiry of six years beginning on the day on which the next list is compiled.

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**Commencement Information**

**11** Reg. 60 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 60.