
STATUTORY INSTRUMENTS

2015 No. 424

RATING AND VALUATION, ENGLAND

The Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2015

Made - - - - 27th February 2015
Laid before Parliament 3rd March 2015
Coming into force - - 28th March 2015

The Secretary of State in exercise of the powers conferred by sections 55(2) and (6) and 143(1) of the Local Government Finance Act 1988(1), makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2015 and shall come into force on 28th March 2015.

Amendment of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009

2.—(1) The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009(2) are amended as follows.

3. In regulation 2(3)(b)(ii), for “since the proposal was made” substitute “since the proposal was served on the VO”.

4.—(1) In regulation 5 (periods in which proposals may be made: 2005 lists and subsequent lists)—

(a) in paragraphs (1) and (2), for each occurrence of “may be made” substitute “may be served on the VO”;

(b) in paragraph (2), for “may only be made” substitute “may only be served on the VO”.

5. In regulation 6(1) (proposals: general) for “sent to” substitute “served on”.

6.—(1) In regulation 8 (disputes as to validity of proposals)—

(1) 1988 c 41.

(2) S.I. 2009/2268, amended by S.I. 2011/434.

- (a) in paragraph (6)(a), for “make a further proposal” substitute “serve a further proposal on the VO”;
- (b) in paragraph (7)(b), for “may not be made” substitute “may not be served on the VO” and delete the second occurrence of the word “made”;
- (c) in paragraph (7)(b)(i), before “under” insert “made”;
- (d) in paragraph (7)(b)(ii), before “after the expiry” insert “served on the VO”.

7.—(1) Regulation 14 (time from which alteration is to have effect: 2005 and subsequent lists) is amended as follows.

(2) For paragraph (2) substitute—

“(2) Subject to paragraphs (2A) to (7), where an alteration is made to correct any inaccuracy in the list on or after the day it is compiled, the alteration shall have effect—

- (a) from the day on which the circumstances giving rise to the alteration first occurred, if the alteration is made—
 - (i) before 1st April 2016 otherwise than to give effect to a proposal;
 - (ii) in order to give effect to a proposal served on the VO before 1st April 2015;
 - (iii) on or after 1st April 2016 where the circumstances giving rise to the alteration first occurred on or after 1st April 2015 and the alteration is made otherwise than to give effect to a proposal;
 - (iv) in order to give effect to a proposal served on the VO on or after 1st April 2015 where the circumstances giving rise to the alteration first occurred on or after that date;
- (b) from 1st April 2015 if the circumstances giving rise to the alteration first occurred before that date and the alteration is made on or after 1st April 2016 otherwise than to give effect to a proposal;
- (c) from 1st April 2015 if the alteration is made in order to give effect to a proposal served on the VO on or after that date and the circumstances giving rise to the alteration first occurred before that date.”.

(3) After paragraph (2) insert—

7.—“(2A) Where—

- (a) an alteration (alteration A) is made on or after 1st April 2015 in order to give effect to a proposal made on the ground set out in regulation 4(1)(d) or (f); and
- (b) the proposal was served on the VO within 6 months of the alteration which gave rise to the proposal (alteration B)

alteration A shall have effect from the day on which alteration B had effect.

(2B) Where—

- (a) an alteration is made in order to give effect to a proposal served on the VO on or after 1st April 2015 which was made on the ground set out in regulation 4(1)(e);
- (b) the decision which gave rise to the proposal was made before 1st April 2015; and
- (c) the proposal was served on the VO within 6 months of the decision which gave rise to the proposal

the alteration shall have effect from the day on which the circumstances giving rise to it first occurred.”.

(4) In paragraph (6), for “paragraph (5)(a)” substitute “paragraphs (2)(a)(ii), (2A), (2B) and (5)(a)”.

Signatory by authority of the Secretary of State for Communities and Local Government

27th February 2015

Kris Hopkins
Parliamentary Under Secretary of State
Department for Communities and Local
Government

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (“the 2009 Regulations”) are primarily concerned with the alteration of local and central non-domestic rating lists, which are compiled in accordance with Part 3 of the Local Government Finance Act 1988 (“the 1988 Act”). They cover the alteration of non-domestic rating lists by valuation officers, proposals for such alterations from other persons and appeals to the Valuation Tribunal for England where there is disagreement about a proposal between the valuation officer and another person.

The amendments in regulation 7 provide for the effective date of any alteration made to a rating list to be determined according to the circumstances giving rise to the alteration and the date on which it is made. The amendments enable an alteration of a list to have effect before as well as after the coming into force of the Regulations. Section 55(6)(a) of the 1988 Act provides that regulations made under that section may include provision that it is to have retrospective effect.

The amendments in regulations 3 to 6 are consequential to the amendments in regulation 7.

An impact assessment has not been produced for this instrument because it amends an existing local tax regime. Publication of a full impact assessment is not necessary for such legislation.