

2017 No. 155

RATING AND VALUATION, ENGLAND

**The Non-Domestic Rating (Alteration of Lists and Appeals)
(England) (Amendment) Regulations 2017**

<i>Made</i> - - - -	<i>16th March 2017</i>
<i>Laid before Parliament</i>	<i>17th March 2017</i>
<i>Coming into force</i> - -	<i>1st April 2017</i>

The Secretary of State, in exercise of the powers conferred by sections 55(2) to (6) and (7A) and 143(1) and (2) of the Local Government Finance Act 1988(a), makes the following Regulations.

Citation and commencement

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2017.

(2) These Regulations come into force on 1st April 2017.

Application

2. The amendments made by these Regulations apply only in relation to—

- (a) a local non-domestic rating list(b) compiled on or after 1st April 2017; and
- (b) a central non-domestic rating list(c) compiled on or after 1st April 2017.

Interpretation

3. In these Regulations, “the 2009 Regulations” means the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009(d).

Amendment of regulation 2

4.—(1) Regulation 2 (interpretation: general) of the 2009 Regulations is amended as follows.

(2) In paragraph (1)—

- (a) at the appropriate place insert—

(a) 1988 c. 41. Relevant amendments were made to section 55 by section 139 of, and Schedule 5 to, the Local Government and Housing Act 1989 (c. 42); sections 104, 117 and 118 of, and Schedules 10 and 13 to, the Local Government Finance Act 1992 (c. 14); sections 220 and 241 of, and Schedules 16 and 18 to, the Local Government and Public Involvement in Health Act 2007 (c. 28); section 32 of the Enterprise Act 2016 (c. 12). Relevant amendments were made to section 143 by section 32 of the Enterprise Act 2016.

(b) See section 41(1) of the Local Government Finance Act 1988 for the meaning of “local non-domestic rating list”.

(c) See section 52(1) of that Act for the meaning of “central non-domestic rating list”.

(d) S.I. 2009/2268; relevant amending instruments are S.I. 2011/434 and 2015/424.

- ““VTE’s electronic portal” means the online facility provided by the VTE for use in connection with appeals made in relation to—
 - (a) a local list compiled on or after 1st April 2017; or
 - (b) a central list compiled on or after 1st April 2017;”;
 - (b) in the definition of “appeal”, for paragraph (a) substitute—
 - “(a) regulation 13A;”;
 - (c) in the definition of “proposal”, after “means a proposal” insert “under regulation 6”.
- (3) In paragraph (3)—
- (a) in sub-paragraph (a), omit “an appeal under regulation 8 or”; and
 - (b) in sub-paragraph (b), for “regulation 13” substitute “regulation 13A”.

Amendment of regulation 3

- 5.**—(1) Regulation 3 (interpretation of Part 2) of the 2009 Regulations is amended as follows.
- (2) The existing provision (excluding the heading) is renumbered as paragraph (1).
- (3) In paragraph (1) as renumbered—
- (a) at the appropriate place insert—
 - ““check”, in relation to a hereditament, has the meaning given in regulation 4A;
 - “confirmation” means a confirmation under regulation 4C(1)(c);
 - “grounds of the appeal” means the ground or grounds in regulation 13A(2) on which an appeal is made;
 - “grounds of the proposal” means the ground or grounds in regulation 4 on which a proposal is made;
 - “incomplete proposal” has the meaning given in regulation 8(1);
 - “particulars of the grounds of the proposal” has the meaning given in regulation 6(4)(b);
 - “smaller proposer” means a person who qualifies as a smaller proposer under regulation 3A on the day the person provides a confirmation;
 - “VO’s electronic portal” means the online facility provided by the VO for use in connection with proposals for the alteration of a local list compiled on or after 1st April 2017;”;
 - (b) in the definition of “list”, for “1st April 2005” substitute “1st April 2017”.
- (4) After paragraph (1) insert—
- “(2) For the purpose of this Part, a proposal is “determined” if—
 - (a) it is withdrawn under regulation 11;
 - (b) it is treated as withdrawn under regulation 12; or
 - (c) a decision is given under regulation 10 or 13 in relation to the proposal.”.

Insertion of regulation 3A

- 6.** After regulation 3 of the 2009 Regulations insert—

“Qualifying as a smaller proposer

- 3A.**—(1) For the purpose of these Regulations, a person mentioned in regulation 4(2) qualifies as a smaller proposer on a day if on that day the person—

- (a) falls within the definition of “micro business” in section 33(3) of the Small Business, Enterprise and Employment Act 2015 (“the 2015 Act”)(a), subject to the modifications(b) contained in this regulation; or
- (b) is an individual who does not fall within the definition of “undertaking” in section 33(6) of the 2015 Act, subject to the modifications contained in this regulation.

(2) In paragraph (a) of the definition of “undertaking” in section 33(6) of the 2015 Act, the reference to “businesses” is to be read as if section 27 of that Act applies to that reference.

(3) In determining whether an undertaking meets the “micro business size conditions” defined in section 33(3) of the 2015 Act, all business activities within the meaning of section 27 of that Act (“business activities”) carried on by the undertaking must be taken into account.

(4) Regulations made under section 33(4) of the 2015 Act do not apply to the meaning of “micro business” in section 33 of that Act.

(5) The definition of “micro business” in section 33(3) of the 2015 Act is to be read as if—

- (a) “balance sheet total” means the aggregate of the amounts shown as assets in a balance sheet of the undertaking’s assets and liabilities prepared by the undertaking during the last 12 month period;
- (b) “head count of staff” means the average number of persons employed by the undertaking, as determined under paragraph (6) of this regulation;
- (c) “micro business threshold” means—
 - (i) in relation to balance sheet total, £2 million;
 - (ii) in relation to turnover, for an undertaking that has carried on business activities for at least 12 months, £2 million;
 - (iii) in relation to turnover, for an undertaking that has carried on business activities for less than 12 months, an amount proportionally adjusted; and
- (d) “turnover” has the same meaning as in section 474(1) of the Companies Act 2006(c).

(6) The average number of persons employed by the undertaking is determined as follows—

- (a) for an undertaking that has carried on business activities for at least 12 months—
 - (i) for each month in the last 12 month period, find the number of persons employed under contracts of employment by the undertaking at any time in that month;
 - (ii) add together the monthly totals; and
 - (iii) divide by 12;
- (b) for an undertaking that has carried on business activities for less than 12 months—
 - (i) for each of those months, find the number of persons employed under contracts of employment by the undertaking at any time in that month;
 - (ii) add together the monthly totals; and
 - (iii) divide by the number of monthly totals.

(a) 2015 c. 26.

(b) Section 33(5) of the Small Business, Enterprise and Employment Act 2015 (c. 26) provides that section 33 and regulations made under that section are to be read subject to any modifications made by subordinate legislation made by a Minister of the Crown that uses the term “micro business” and defines it by reference to that section.

(c) 2006 c. 46.

(7) In this regulation, “last 12 month period” means the period of 12 months ending on the day mentioned in paragraph (1).”.

Amendment of regulation 4

7. In regulation 4 (circumstances in which proposals may be made) of the 2009 Regulations—
- (a) omit paragraph (2)(b); and
 - (b) in paragraph (3)(c) for “in question” substitute “was made as a result of a previous proposal relating to that hereditament or”.

Insertion of regulations 4A to 4F

8. After regulation 4 (circumstances in which proposals may be made) of the 2009 Regulations insert—

“Check of information about a hereditament

4A.—(1) A person may not make a proposal in relation to a hereditament unless a check of information about the hereditament has been completed (“a check”).

(2) A check consists of the steps in regulations 4B to 4F.

(3) For the purpose of these Regulations, a check is completed in relation to a hereditament on—

- (a) the date on which the VO serves a notice under regulation 4F(1); or
- (b) the date on which the check is taken to be completed under regulation 4F(3).

Request for information held by the VO

4B.—(1) This regulation applies to a person mentioned in regulation 4(2).

(2) Before making a proposal in relation to a hereditament, 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

4C.—(1) On receiving information about the hereditament provided by the VO under regulation 4B(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 4B(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 4B(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.
- (3) A confirmation must include a statement as to whether or not, on the day the person provides the confirmation, the proposer qualifies as a smaller proposer.

Acknowledgment of receipt of confirmation

- 4D.**—(1) On receiving a confirmation, 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) For the purpose of 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

- 4E.** On receiving any information provided under regulation 4C(1), 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

- 4F.**—(1) As soon as reasonably practicable after the steps in regulations 4B to 4E have been taken in relation to a hereditament, the VO must serve on the person who made the request under regulation 4B(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) A check is taken to be completed—
- (a) if the VO has not served a notice under paragraph (1) before the end of the period of 12 months beginning with the date on which the VO received a confirmation, at the end of that period; or

- (b) if the VO has not served a notice under paragraph (1) before the end of any longer period agreed in writing by the VO and the person, at the end of that period.”.

Revocation of regulation 5

9. Regulation 5 (periods in which proposals may be made: 2005 list and subsequent lists) is revoked.

Substitution of regulation 6

10. For regulation 6 (proposals: general) of the 2009 Regulations, substitute—

“Proposals: general

6.—(1) Subject to regulation 6A, a proposal in relation to a hereditament may only be made within the period of 4 months beginning with the date on which a check was completed^(a) 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^(b)—

- (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 in relation to a hereditament (“the hereditament”) made on the ground set out in regulation 4(1)(e) must also include—

- (a) the date of the decision made in relation to another 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 in relation to a hereditament 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, 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

(a) See regulation 4A for the date on which a check is completed.

(b) Regulation 8 (incomplete proposals) applies if a proposal does not include the matters specified in paragraph (4) and, if applicable, paragraphs (5) and (6).

occupy, the date at which that amount first became payable and details of any rent-free periods; or

- (b) where the proposer is not the occupier, 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.

(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; and
- (b) a further alteration of the list in respect of the hereditament.”.

Insertion of regulation 6A

11. After regulation 6 of the 2009 Regulations, insert—

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

6A.—(1) Paragraph (2) applies to a proposal in relation to a hereditament 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^(a) 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.

(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.

(5) If a person has provided information to the VO under regulation 4C(1) in relation to a material change of circumstances but does not make a proposal within the period in regulation 6(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.”.

Amendment of regulation 7

12.—(1) Regulation 7 (VO’s acknowledgement of proposals) is amended as follows.

(2) For paragraph (2) of regulation 7 (VO’s acknowledgement of proposals) substitute—

“(2) Paragraph (1) does not apply to an incomplete proposal.”.

(3) In paragraph (3), for “13” substitute “13E”.

(a) See regulation 4A for the date on which a check is completed.

Substitution of regulations 8, 9 and 10

13. For regulations 8 (disputes as to validity of proposals), 9 (procedure after making of proposals) and 10 (proposals agreed by VO) of the 2009 Regulations substitute—

“Incomplete proposals

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

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

(2) If the VO refuses an incomplete proposal, it 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 in relation to a hereditament 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^(a) in relation to the hereditament.

(4) In calculating the period in paragraph (3), 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.

(5) Paragraph (4) 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

9.—(1) The VO must, within the period of 6 weeks beginning with the date on which the VO receives a proposal in relation to a hereditament, 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 10 to 13E.

(4) The VO must provide the relevant authority with the information specified in paragraph (5) within the period of 6 weeks 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 rateable value;
- (e) the date from which the proposer asserts that the proposed rateable value should have effect; and
- (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) See regulation 4A for the date on which a check is completed.

- (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, the VO must if it considers it reasonable to do so 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 the 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) the VO must if it considers it reasonable to do so provide the proposer with that information; and
- (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.

Proposals agreed by VO

10.—(1) This regulation applies if the VO decides that a proposal is well-founded.

(2) The VO must as soon as reasonably practicable after making a decision under paragraph (1)—

- (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.”.

Amendment of regulation 12

14. Paragraph (2)(e) of regulation 12 (agreed alterations following proposals) of the 2009 Regulations is amended as follows—

- (a) omit “or relevant authority”;
- (b) omit “or the authority (as the case may be)”.

Substitution of regulation 13

15. For regulation 13 (disagreement as to proposed alteration) of the 2009 Regulations substitute—

“Disagreement as to proposed alteration

13.—(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 11; and
- (b) there has been no agreement under regulation 12.

(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 IP mentioned in regulation 12(2)(e);
- (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; and
- (d) details of the proposer’s right to appeal against the decision.

(4) 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 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.

(5) 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.”.

Insertion of regulations 13A to 13E

16. After regulation 13 of the 2009 Regulations insert—

“Making an appeal to the VTE

13A.—(1) A proposer may appeal to the VTE on either or both of the grounds set out in paragraph (2) if—

- (a) the VO has decided under regulation 13 not to alter the list;
- (b) the VO has decided under regulation 13 to alter the list otherwise than in accordance with the proposal; or
- (c) the VO has not made a decision under regulation 10 or 13 and—
 - (i) the proposal is not withdrawn under regulation 11;
 - (ii) there is no agreement under regulation 12; and
 - (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.

(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.

Time for making an appeal to the VTE

13B.—(1) A proposer may only make an appeal following a decision of the VO under regulation 13 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 13A(1)(c) within the period of 4 months beginning with the date on which—

- (a) the period of 18 months mentioned in regulation 13A(1)(c)(iii) has elapsed; or
- (b) any longer period agreed under that regulation has elapsed.

Notice of appeal

13C.—(1) An appeal must be made by serving a notice of appeal on the VTE—

- (a) using the VTE’s electronic portal; or
- (b) in another manner agreed with the VTE.

(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 13, a copy of that decision;
- (b) a copy of the proposal including any further evidence provided by the proposer under regulation 9;
- (c) any evidence or information provided to the proposer by the VO under regulation 9; and
- (d) the fee (if any) payable under regulation 13D(1).

(4) If a proposer serves the notice of appeal on the VTE later than the time for making the appeal specified in regulation 13B or allowed by an extension of time under regulation 6(3)(a) of the Procedure Regulations, the notice of appeal must be accompanied by a request for an extension of time and the reason the notice of appeal was not served in time.

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

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

Payment of appeal fees

13D.—(1) Subject to paragraph (2), the fee payable on making an appeal following a decision of the VO under regulation 13 is—

- (a) for a smaller proposer, £150;
- (b) for any other proposer, £300.

(2) A fee is not payable for an appeal in the circumstances set out in regulation 13A(1)(c).

(3) Any fees paid under this regulation must be paid into the Consolidated Fund.

Refund of appeal fees

13E.—(1) A fee paid under regulation 13D must be refunded in full if—

- (a) the VTE decides that one or more grounds of the appeal are made out(a);
- (b) the VTE makes a consent order under regulation 35 of the Procedure Regulations;
or
- (c) an appeal is treated as withdrawn under regulation 19A(7) of those Regulations.

(2) A fee paid under regulation 13D must be refunded in part in accordance with paragraph (3) if—

- (a) the appeal is decided under the Procedure Regulations without a hearing; and
- (b) paragraph (1) does not apply.

(3) The amount of the refund is—

- (a) for a smaller proposer, £50;
- (b) for any other proposer, £100.”.

Amendment of regulation 14

17.—(1) Regulation 14 (time from which alteration is to have effect: 2005 and subsequent lists) of the 2009 Regulations is amended as follows.

(2) After paragraph (1) insert—

“(1A) Paragraphs (2), (2A), (2B) and (6) do not apply in relation to a list compiled on or after 1st April 2017.

(1B) Subject to paragraphs (3) to (7), for a list compiled on or after 1st April 2017, where an alteration is made to correct any inaccuracy in the list on or after the day on which it is compiled, the alteration shall have effect from the day on which the circumstances giving rise to the alteration first occurred.”.

(a) Under regulation 36(3) of the Procedure Regulations, a written statement of the VTE panel’s reasons for the decision must specify which if any grounds of the appeal are made out.

Amendment of regulation 17

18. In paragraph (5) of regulation 17 (notification of alteration) of the 2009 Regulations, for “referred to the VTE under regulation 13(1)” substitute “made under regulation 13A(1)”.

Amendment of regulation 18

19.—(1) Regulation 18 (relevant hereditaments) of the 2009 Regulations is amended as follows.

(2) In paragraph (1), after sub-paragraph (a) insert—

“(aa) any reference to the VO’s electronic portal were a reference to the online facility provided by the CVO for use in connection with proposals for the alteration of a central list compiled on or after 1st April 2017;”.

(3) In paragraph (2)—

(a) for sub-paragraph (b) substitute—

“(b) regulations 4A to 8;”;

(b) in sub-paragraph (c), for “paragraph (1)(b)” substitute “paragraphs (4) to (5)”; and

(c) for sub-paragraph (d) substitute—

“(d) regulations 10 to 12,

(da) regulation 13, except paragraphs (2)(d) and (4),

(db) regulations 13A to 13E.”.

Amendment of regulation 22

20.—(1) Regulation 22 (notices) of the 2009 Regulations is amended as follows.

(2) In paragraph (1)—

(a) in the opening words—

(i) for “paragraphs (3) and (4)” substitute “paragraphs (1A), (3) and (4)”; and

(ii) before “given” each time it occurs insert “provided, sent”; and

(b) in sub-paragraph (a)(i), before “given” insert “provided, sent or”.

(3) After paragraph (1) insert—

“(1A) At the same time as a copy of a notice under any of the following provisions is sent to or served on X’s agent, the notice must also be provided to X—

(a) regulation 4D(1);

(b) regulation 4F(1);

(c) regulation 7;

(d) regulation 8(2);

(e) regulation 10(2)(b);

(f) regulation 13(2).”.

(4) In paragraph (2), before “given” each time it occurs insert “provided, sent”.

(5) After paragraph (2) insert—

“(2A) Any notice to be served by a VO on a person who made a request under regulation 4B(2) or a proposal using the VO’s electronic portal (as defined in regulation 3) may be served by notifying the person by electronic communication that a notice addressed to the person is posted on that electronic portal.

(2B) Any notice to be served by the VTE on a person who made an appeal using the VTE’s electronic portal^(a) may be served by notifying the person by electronic communication that a notice addressed to the person is posted on that electronic portal.”.

(6) For paragraph (4) substitute—

“(4) Except where these Regulations require a notice to be provided or served using the VO’s electronic portal (as defined in regulation 3) or in another manner agreed with the VO, any notice to be provided, sent or given to or served on a VO may be provided, sent, given or served by—

- (a) addressing the notice to the VO; and
- (b) delivering it or sending it to the VO’s office by post or electronic communication.”

(7) In paragraph (5)—

- (a) in sub-paragraph (a), for “as” substitute “has”;
- (b) after sub-paragraph (a) insert—

“(aa) any reference to the VO’s electronic portal includes a reference to the online facility provided by the CVO for use in connection with proposals for the alteration of a central list compiled on or after 1st April 2017;”;

- (c) in sub-paragraph (b), before “given” insert “provided, sent,”.

Consequential amendment

21. In regulation 3(7)(b)(i) of the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992^(b), for “day on which the proposal was served on the valuation officer” substitute “date on which the VO received a confirmation under regulation 4C of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (as stated in an acknowledgement served by the VO under regulation 4D(1) of those Regulations)”.

Transitional provision

22.—(1) The 2009 Regulations as in force immediately before these Regulations come into force continue to have effect in relation to a non-domestic rating list compiled before 1st April 2017.

(2) The Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 as in force immediately before these Regulations come into force continue to have effect in relation to a non-domestic rating list compiled before 1st April 2017.

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

Marcus Jones

Parliamentary Under Secretary of State

Department for Communities and Local Government

16th March 2017

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which apply in relation to England only, amend the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 2009 (“the 2009 Regulations”).

(a) See the definition of this term in regulation 2(1).

(b) S.I. 1992/556.

The Regulations provide for the introduction of a new system for resolving disagreements which is to have effect in relation to non-domestic rating lists compiled on or after 1st April 2017. This reflects the date of the next lists to be compiled following revaluation.

Regulations 4 and 5 update a number of existing definitions and introduce further definitions.

Regulation 6 inserts regulation 3A which provides for qualification as a smaller proposer. The definition of “micro business” in section 33 of the Small Business, Enterprise and Employment Act 2015 is applied with modifications.

Regulation 7 amends regulation 4 of the 2009 Regulations in relation to who may make proposals to alter a list compiled on or after 1st April 2017.

Regulation 8 inserts regulations 4A to 4F. Regulation 4A defines a check by reference to the steps which must be completed before a proposal may be made. Regulations 4B to 4E set out the steps. Regulation 4C requires a proposer to confirm to the VO the accuracy of information it holds about the hereditament. Regulation 4F requires the VO to serve a notice when a check has been completed and provides that a check is taken to be completed if the notice is not served within 12 months of the person confirming the accuracy of information under regulation 4C.

Regulation 9 revokes regulation 5 of the 2009 Regulations.

Regulation 10 substitutes regulation 6 of the 2009 Regulations which specifies requirements for making a proposal including time limits and contents of a proposal.

Regulation 11 inserts regulation 6A which provides for proposals made on the ground that the rateable value shown in a list for a hereditament is inaccurate by reason of a material change of circumstances.

Regulation 12 amends regulation 7 of the 2009 Regulations to update references.

Regulation 13 substitutes regulations 8, 9 and 10 of the 2009 Regulations. The new regulation 8 introduces the concept of incomplete proposals, which replaces the concept of proposals not validly made. It sets out the steps to be taken by the VO and proposer when the requirements for a proposal are not met. The new regulation 9 sets out the procedure to be followed after a proposal has been made and includes provision about the exchange of evidence and information between the VO and the proposer. Regulation 10 of the 2009 Regulations applies if the VO decides a proposal is well-founded.

Regulation 14 amends regulation 12 of the 2009 Regulations to update references as to who may make a proposal.

Regulation 15 substitutes regulation 13 of the 2009 Regulations which applies if the VO decides a proposal is not well-founded.

Regulation 16 inserts regulations 13A to 13E which provide for appeals to the VTE. Regulation 13A sets out the grounds on which an appeal may be made. Regulation 13B provides for time-limits for making an appeal. Regulation 13C provides for a notice of appeal. Regulation 13D provides for payment of appeal fees. Regulation 13E provides for a full refund of appeal fees if the appeal is successful and a partial refund if the appeal is decided without a hearing.

Regulation 17 amends regulation 14 of the 2009 Regulations to provide for the effective date for alterations to a list.

Regulation 18 amends regulation 17 of the 2009 Regulations to update references.

Regulation 19 amends regulation 18 of the 2009 Regulations to apply provisions of Part 2 of the 2009 Regulations (which relate to local lists) to the central list.

Regulation 20 amends regulation 22 of the 2009 Regulations in relation to service of notices.

Regulation 21 makes a consequential amendment to the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (S.I. 1992/556).

Regulation 22 contains a transitional provision.

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.

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£6.00

UK2017031635 03/2017 19585

<http://www.legislation.gov.uk/id/uksi/2017/155>

ISBN 978-0-11-115686-5



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