EXPLANATORY MEMORANDUM TO THE

NON-DOMESTIC RATING (ALTERATION OF LISTS AND APPEALS) (AMENDMENT) (ENGLAND) REGULATIONS 2004

2004 No. 3057

1. This explanatory memorandum has been prepared by the Office of the Deputy Prime Minister and is laid before Parliament by Command of Her Majesty.

2. Description

These Regulations make provision in relation to the alteration of non-domestic rating lists and appeals. Specifically they provide for certain proposals made to alter lists to have effect from an earlier date than would otherwise have been the case.

3. Matters of special interest to the Joint Committee on Statutory Instruments

None.

4. Legislative Background

These Regulations are being made under the powers in sections 55 and 143 of the Local Government Finance Act 1988.

5. Extent

This instrument applies to England.

6. European Convention on Human Rights

Not applicable.

7. Policy background

7.1 Existing Regulations allow ratepayers to "make a proposal" to the Valuation Office Agency (VOA) if they disagree with the rateable value (RV) of a hereditament held on the local rating list. If the proposal has not been settled within three months, the case is referred to the Valuation Tribunal Service and becomes an "appeal". In practice, however, most appeals are settled by agreement between the ratepayer and the VOA, although the volume of cases received by the VOA means that there can be a delay of up to three years before cases are resolved.

7.2 This amendment allows proposals to alter a rating list to have an earlier effective date than they would otherwise have had in certain very tightly defined circumstances. This amendment rectifies an anomaly in the system arising from a decision of the President in the Land Tribunal appeal re

Northamptonshire Valuation Tribunal ex parte Richard John Ebury (VO) in July 2003 ("The Sheep Street case"). This amendment relates only to proposals to alter a list made before the judgment was made in the Sheep Street case.

7.3 For alterations made after the Sheep Street case, the Valuation Officer can link an appeal to a compiled list entry even when that compiled list entry has been altered by a Valuation Officer.

7.4 Prior to the Sheep Street case if the compiled list entry had been altered by a Valuation Officer a linked appeal would have had no effect and as a result many ratepayers withdrew their appeal in the knowledge that there would be no benefit in continuing the appeal. This amendment allows them to resubmit the withdrawn appeal in order to put them in the same position as a person who makes a proposal after the Sheep Street case. Consequently, if the proposal leads to an alteration of the list, that alteration would be backdated to the effective date that it would have had if the original appeal had not been withdrawn.

8. Impact

A Regulatory Impact Assessment has been prepared for this instrument as it will have an impact on business, charities or voluntary bodies.

9. Contact

Nic Suggit at the Office of the Deputy Prime Minister Tel: 020 7944 4223 or e-mail: Nic.Suggit@odpm.gsi.gov.uk can answer any queries regarding the instrument.

18th November 2004