(2) The repeal as aforesaid of section 7 of the Representation of the People Act, 1867, shall have effect in the Isles of Scilly as from the first day of April, 1950, and in all rating areas in London as from the sixth day of April, 1950.

(3) The repeal as aforesaid of section 23 of the Rating and Valuation Act, 1925, shall have effect as from the first day of April, 1950.

4. Nothing contained in paragraph (1) of article 2 or paragraph (1) of article 3 of this order shall operate so as to prevent—

(*a*) the alteration of valuation lists by the coming into force of supplemental lists made in the year commencing on the sixth day of April, 1949, or

(*b*) any appeal being brought or continued with respect to any matter contained in any such supplemental list, or

(*c*) the date as from which any alteration in a valuation list made in consequence of the foregoing provisions of this article is to be deemed to have had effect being determined,

as if the Act of 1948 had not been passed.

5. This order shall have effect without prejudice to the provisions of the Isles of Scilly (Local Government) Order, 1948(**a**).

Given under the official seal of the Minister of Health this fourteenth day of March, nineteen hundred and forty-nine.

(L.S.)

I. F. Armer,
Under Secretary,
Ministry of Health.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

The order brings into operation on the first day of February, 1950, the new machinery for the preparation and alteration of valuation lists for rating purposes which is contained in Part III of the Local Government Act, 1948.

2. APPEALS (LOCAL VALUATION COURTS)

The Rating Appeals (Local Valuation Courts) Regulations, 1949

1949 No. 2312

Made - - - -	13*th December,* 1949
Laid before Parliament	14*th December,* 1949
Coming into Operation	1*st February,* 1950

M.H. 108777.

The Minister of Health, in exercise of his powers under sections 44 and 48 of the Local Government Act, 1948(**b**), and of all other powers enabling him in that behalf hereby makes the following regulations:—

Short Title and Commencement

1. These regulations may be cited as the Rating Appeals (Local Valuation Courts) Regulations, 1949, and shall come into operation on the first day of February, 1950.

(a) S.I. 1948 (No. 2733) I, p. 1726. (b) 11 & 12 Geo. 6. c. 26.

Interpretation

2.—(1) In these regulations, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them:—

" the Act " means the Local Government Act, 1948 ;

" court " means a local valuation court convened under subsection (1) of section 48 of the Act for the hearing of an appeal ;

" chairman " means the member of a court selected in accordance with paragraph (*a*) of subsection (3) of section 44 of the Act ;

" clerk " means clerk to a local valuation panel ;

" person entitled to appear " means a person entitled under subsection (3) of section 48 of the Act to appear at the hearing of an appeal ;

" party " in relation to an appeal means a person entitled to appear who appears at the hearing of the appeal whether in person or in other manner permitted by these regulations ;

" hereditament " means hereditament to which an appeal relates ; and

" the Minister " means the Minister of Health.

(2) The Interpretation Act, 1889(**a**), shall apply to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

Jurisdiction as respects Extensive Undertakings

3. The court to hear and determine any appeal relating to any hereditament or hereditaments the value of which is ascertained by reference to the accounts, receipts or profits of an undertaking carried on thereon, or to hear and determine any appeal in which it is claimed that the value of any hereditament or hereditaments should be so ascertained, shall consist of members of that local valuation panel within whose area are situated hereditaments occupied for the purpose of that undertaking having in the aggregate, and according to the valuation lists for the time being in force, a greater rateable value than have any hereditaments so occupied within the area of any other local valuation panel. In the event of an equality of aggregate rateable values or of none of the hereditaments so occupied as aforesaid being included in any valuation list, the appeal shall be heard and determined by a court consisting of members of such one of the panels within whose area hereditaments so occupied are situated as the Minister may determine.

Transmission of Documents to Clerk

4. The valuation officer shall, as soon as may be after notifying the clerk of an appeal, transmit to the clerk—

(*a*) if the appeal has been made under subsection (4) of section 37 of the Act, a copy of each of the documents specified in Part I of the Schedule hereto or

(*b*) if the appeal has been made under subsection (6) of section 41 of the Act, a copy of each of the documents specified in Part II of the said Schedule.

Date and Place of Hearing

5.—(1) The clerk shall give not less than 14 days notice of the date, time and place fixed for the hearing of an appeal to the appellant and to every person who has served notice of objection in respect of the hereditament.

(**a**) 52 & 53 Vict. c. 63.

(2) The clerk shall advertise the date, time and place at which the court will sit to hear appeals by causing a notice of the same to be affixed to the office of the local valuation panel and in some public or conspicuous place within the area of the rating authority concerned and such notice shall name a place within the area of the rating authority where a list of the appeals to be heard may be inspected.

(3) Where in the scheme for the constitution of the local valuation panel from the members of which the court falls to be constituted, provision is made for the division of the panel area into divisions, every appeal shall, so far as is practicable, be heard within the division of the area of the panel within which the hereditament, or, where more than one hereditament is concerned, any of those hereditaments is situated.

Representation

6. At the hearing of an appeal the rating authority may appear by their clerk or other officer duly appointed for the purpose or by counsel or solicitor and any other person entitled to appear may appear in person or by counsel or solicitor or by any other representative:

Provided that no member of the local valuation panel from the members of which the court is constituted shall be entitled to act in relation to the appeal as representative for any person entitled to appear.

Hearing

7. At the hearing of an appeal the appellant shall be entitled to begin and the other parties to the appeal shall be heard in such order as the court may determine.

Non-appearance

8. If any person entitled to appear does not appear at the hearing of an appeal, the court may, upon being satisfied that the requirements of paragraphs (1) and (2) of regulation 5 of these regulations have been duly complied with, proceed with the hearing on the assumption that he does not desire to be heard.

Adjournment and Separate Hearings

9. The court may postpone or adjourn the hearing of any appeal for such time and to such place and upon such terms, if any, as it thinks fit, or may order that different questions arising in the appeal be heard at such different times or in such order or at such different places as to the court may seem expedient.

Withdrawal of Parties etc.

10. No person, being a party to an appeal or an employee or member of a body which is such a party or a person acting for such a party or a person called as a witness during the hearing, shall be present while the court is considering its decision on the appeal.

Decision

11. The decision of the majority of the court shall be the decision of the court. The decision of the court, embodying any directions given under subsection (4) of section 48 of the Act, shall be in writing and signed by the chairman. A copy of the decision certified by the clerk shall be sent by him to every party to the appeal and he shall also inform every such party of his right to appeal against the decision of the court.

Non-compliance with Regulations

12. Non-compliance with any of these regulations other than regulation 3 thereof shall not render any proceeding in the appeal void unless the court shall so direct, but such proceeding may be set aside either wholly or in part as irregular, or amended, or otherwise dealt with in such manner and upon such terms as the court shall think fit.

SCHEDULE

PART I

1. The original entry in the draft valuation list relating to the hereditament.

2. Every notice of objection served on the valuation officer in relation to such entry.

3. Any notice of alteration of such entry served by the valuation officer in pursuance of subsection (2) of section 37 of the Act.

4. The notice of appeal.

PART II

1. The proposal for the alteration of the valuation list relating to the hereditament.

2. Any objection made to such proposal.

3. The notice of appeal.

Given under the official seal of the Minister of Health this thirteenth day of December nineteen hundred and forty-nine.

(L.S.)

Aneurin Bevan,
Minister of Health.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations prescribe the general procedure to be followed by local valuation courts in hearing appeals from decisions of the Valuation Officers of Inland Revenue. They also provide a method for determining which court is to hear appeals relating to certain undertakings occupying properties in different areas.