

SL(6)328 – The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023

Background and Purpose

These Regulations are intended to reform the Non-Domestic Rating (NDR) appeals system in Wales. The system is administered by two independent organisations, each responsible for different stages of the process. The Valuation Office Agency (VOA) is responsible for the valuation and listing of hereditaments for NDR, including the consideration of proposals from ratepayers who believe their valuation should be changed. The Valuation Tribunal for Wales (VTW) is responsible for appeals, when agreement is not reached between a ratepayer and the VOA in relation to a proposed change to a valuation.

These Regulations implement a new process for ratepayers to engage with the VOA, underpinned by its digital platform, and a small number of additional changes to the arrangements for appeals to the VTW. The changes aim to improve the efficiency of the system for ratepayers and public bodies by reducing speculative and unsuccessful appeals. They also act as an enabler for the broader policy aim of delivering more frequent NDR revaluations, ensuring ratepayers' bills more accurately reflect the prevailing economic conditions and, in turn, reducing the likelihood of an appeal being submitted.

Procedure

Draft affirmative.

The Welsh Ministers have laid a draft of the Regulations before the Senedd. The Welsh Ministers cannot make the Regulations unless the Senedd approves the draft Regulations.

Technical Scrutiny

No points are identified for reporting under Standing Order 21.2 in respect of this instrument.

Merits Scrutiny

One point is identified for reporting under Standing Order 21.3 in respect of this instrument.

1. Standing Order 21.3(i) – that it imposes a charge on the Welsh Consolidated Fund or contains provisions requiring payments to be made to that Fund or any part of the government or to any local or public authority in consideration of any licence or consent or of any services to be rendered, or prescribes the amount of any such charge or payment.

We note that, under regulation 17(1), any sum received by the Valuation Officer by way of a 'Part 2 penalty' must be paid into the Welsh Consolidated Fund.



A 'Part 2 penalty' is a financial penalty (£200) imposed on a person under regulation 16 for providing a Valuation Officer with false information.

Welsh Government response

A Welsh Government response is not required.

Legal Advisers

Legislation, Justice and Constitution Committee

28 February 2023



Senedd Cymru

Pwyllgor Deddfwriaeth, Cyfiawnder a'r Cyfansoddiad

—

Welsh Parliament

Legislation, Justice and Constitution Committee