

Appeal Number:	680536278461/285NV17/36
Appellant:	Mrs H Trappe
Appeal Property:	Self Catering Holiday Unit and Premises, Chimney Corner, Castle Street, Beaumaris, LL58 8BB
Matter Appealed Against:	2017 Non-Domestic Rating List
Hearing Date:	24 April 2025
Appearances:	Mrs Trappe and Mr M Allen (on behalf of the respondent, Valuation Officer)
Decision and its date:	Appeal Allowed – 2 May 2025
Tribunal Members:	Mr R C W Handy (Presiding Member), Mr C J Newman and Mr W D Brereton
Tribunal Clerk(s):	Mrs M S Minty

Introduction - Issues in Dispute

1. This appeal was made via a proposal dated 22 April 2022 which requested the appeal property to be brought back into the 2017 Non-Domestic Rating List effective from 1 April 2020 at the same RV of £10,250.

Legislation & Case Law

- Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005

Evidence and Submissions

2. Mr Allen explained that at present the appeal property was assessed for non-domestic rates at £10,250 up to 1 April 2020. From that point the property was shown within the 2005 Council Tax Valuation List at Band G until 1 April 2021. Following discussions, it was agreed that the non-domestic rating assessment should be re-entered into the 2017 Non-Domestic Rating List up to the 28 December 2020, thereafter, shown in the Council Tax Valuation List at Band G until the 31 March 2021. Mrs Trappe concurred. A copy of the application signed by both parties was provided via email to the Clerk to the Tribunal earlier that morning.
3. As the appeal was not currently shown in the non-domestic rating list, parties sought an Order from the Tribunal under Regulation 34(4) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 for the appeal property to be re-entered into the 2017 Non-Domestic Rating List with an

amended effective date of 28 December 2020 with the pre-existing level of RV of £10,250.

4. The clerk to the Tribunal confirmed receipt of the email containing the signed application, to which the Presiding Member expressed that it would be taken into consideration during the Tribunal's deliberations.

Decision & Reasons

5. Having considered the oral and written information, the Tribunal noted that within the application it stated Regulation 34(4) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005, whereas the email stated Regulation 34(6). These regulations state:
 - Regulation 34(4) Subject to paragraph (5), where the decision is that a disputed rateable value should be an amount greater than —
 - (a) the amount shown in the list at the date of the proposal; and
 - (b) the amount contended for in the proposal,the order shall require the list to be altered with effect from the day on which the decision is given.
 - Regulation 34(6) Where it appears that circumstances giving rise to an alteration ordered by a valuation tribunal have at the date of the decision ceased to exist, the order may require the alteration to be made in respect of such period as appears to the tribunal to be commensurate with the duration of those circumstances.
6. The Tribunal was aware of its powers to give effect to the agreement and having considered the regulations, it decided to confirm the agreement reached by both parties under Regulation 34(6) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005.
7. Accordingly, the Tribunal orders that the appeal property, Self-Catering Holiday Unit and Premises, Chimney Corner, Castle Street, Beaumaris, LL58 8BB, be removed from the 2017 Non-Domestic Rating List with an amended effective date of 28 December 2020 at the pre-existing RV of £10,250.
8. In view of the foregoing, the appeal was allowed.