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PRIME MINISTER

RATING APPEALS

I have seen Nicholas Ridley's minute of 6 January to you on this matter. Nicholas' proposal effectively to nullify the rights of ratepayers to propose alterations to the 1973 list will be controversial. I consider however, that action must be taken to ensure that the revaluation of non-domestic property will be completed on time, and that non-domestic ratepayers should be prevented from seeking to take artificial advantage of our proposals for transitional arrangements. **I would therefore support the course of action which Nicholas proposes.**

I am copying this to Nicholas Ridley, Nigel Lawson, John Wakeham, Patrick Mayhew and Malcolm Rifkind, and to Sir Robin Butler.

12 January 1989

PW

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