

VALUATION
TRIBUNAL SERVICE



Non-domestic (business rates) 2017 rating list

Your appeal. Preparing for the Tribunal hearing.



Contents

	Page
Technical terms	2
Why have I received a notice of acknowledgement?	4
About this booklet	4
What is the Valuation Tribunal?	5
How does the tribunal work?	6
Do I still need to pay my rates?	7
What happens next?	7
Hardship	7
What is rateable value and how do I prepare my case?	8
Is there anyone who can give me advice?	8
Preparing for the hearing	10
Do I need to come to the hearing?	11
Am I likely to win my appeal?	12
Who will be at the hearing?	12
What happens at the hearing?	13
How long does a hearing last?	14
What if I have extra needs?	15
After the hearing	15
Can you award costs?	16
Complaints	16
How do I contact the tribunal?	16
Relevant legislation	17
Checklist for non-domestic rating appeals	18



If you would like a copy of this booklet in another format or language, please let us know.

We aim to treat everyone fairly. We will not treat anyone making an appeal less favourably for any reason.

This guide does not cover every point about the Valuation Tribunal. Our staff will reply to any reasonable request you have for advice on our procedures.

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

Technical terms

adjourn

Stop the hearing for a time because a discussion or some more information is needed before a decision can be made.

antecedent valuation date

The date that is referred to in valuing properties. In assessments for the 2017 rating list, the antecedent valuation date is 1 April 2015.

council

The local authority (billing authority) that sends out business rates bills.

direction

The tribunal's written instructions that you and the VOA must follow, otherwise you run the risk of your case being struck out or dismissed.

dismissed

Your appeal is turned down and you no longer have a case with us.

panel

The members of the Valuation Tribunal who hear your appeal.

rateable value

An estimate of one year's rent for a property. (There are some rules that the VOA have to follow when making that estimate.)

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

rating list

A list of all the non-domestic (business) properties in a council's area, their descriptions and rateable values.

struck out

The decision made by the panel to give your appeal no further consideration because you failed to keep to a direction.

valuation officer

The officer of the VOA who is responsible by law for the rating list.

Valuation Tribunal

The name that covers both the judicial body that hears appeals against council tax and business rates (the Valuation Tribunal for England) and the administrative body that supports it (the Valuation Tribunal Service).

Valuation Office Agency (VOA)

The government agency that places rateable values on non-domestic properties.

Why have I received a notice of acknowledgement?

1. You have made an appeal to the **Valuation Tribunal** against a decision you received from the **Valuation Office Agency (VOA)**. Our notice tells you that we have registered your appeal and gives our contact details. It shows the information we have about your appeal including the appeal number, which you should quote if you contact us about your appeal. If any of the information on the notice is wrong, please let us know.
2. The notice refers you to a standard **direction**. **It is very important that you read this as it tells you what you must do.**
3. By law, we have to let the VOA know that you have made an appeal, and we send them a copy of everything you have sent us.

About this booklet

4. This booklet deals with appeals relating to the 2017 **rating** list.
5. It gives you information about us, the service we provide and what happens next.
6. Words or phrases in **light blue and bold** in this booklet are explained under the heading 'Technical terms' on page 2.
7. Throughout this booklet we refer to the president's Practice Statement. You can download this from our website <https://www.valuationtribunal.gov.uk/preparing-for-the-hearing/practice-statements/> or you can ask us for a copy at any time.

What is the Valuation Tribunal?

8. The Valuation Tribunal for England was established by an Act of Parliament to hear appeals and decide disputes about council tax and non-domestic rates.
9. It is an independent judicial body (like a court) and is not connected to the VOA (that set rateable values on properties) or to your local **council** (that sends out rates bills).
10. The tribunal is made up of a president, vice-presidents, chairmen and ordinary members. The president and vice-presidents are judicial office holders, who are qualified professionals appointed by the Lord Chancellor. The chairmen and members are volunteers, appointed by the Judicial Appointments Commission. They do not have to have any relevant professional qualifications (though some do), but need to have the necessary skills and experience and receive training. The tribunal usually sits in **panels** of two (a chairman and a member), assisted by a clerk who offers advice on the relevant law, practice and procedure and usually puts the panel's decision and reasoning into writing.
11. The tribunal is supported by the Valuation Tribunal Service, which was also established by an Act of Parliament and provides the staff, training, office services and so on.

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

How does the tribunal work?

12. The tribunal must follow the law and procedure relevant to its appeal process. These are set out in formal regulations, supported by a Practice Statement made by the tribunal's president.
13. The tribunal aims to be as informal as possible, but as a judicial body its hearings are structured. This is for everyone's benefit.
14. You will have paid a fee when you made your appeal if you received a decision notice from the VOA. The fee you paid is refundable if your appeal is successful. The fee is partly refundable if the appeal is decided without a hearing, on the papers alone.
15. The tribunal cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of the appeal.
16. You can present your own case or be represented by someone else. (The tribunal cannot provide anyone to represent you.)
17. Hearings are in public, unless there are exceptional grounds for the hearing to be in private. These grounds are set out in the Practice Statement (Private and closed hearings).
18. The tribunal's decisions are public documents and are published on our website. It is possible to apply for certain information to be removed from a decision before it is published. There is more information about this in the Practice Statement (Publication of decisions).

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

Do I still need to pay my rates?

19. **Even though you have appealed, you must by law still make the payments shown on your rates bill.**

What happens next?

20. If the VOA think the evidence you sent us at the time you made your appeal was not correct (something was missing or something extra was added), they have to tell you and us within four weeks of hearing about your appeal.
21. You then have two weeks to accept what the VOA have said or say why you believe they are wrong, or to give reasons why the information the VOA have referred to should or should not be included.
22. If you settle your appeal with the VOA right before the hearing date, you must let us know immediately.

Hardship

23. If you are experiencing hardship and feel that your case should be dealt with quickly, you can ask the tribunal to list the appeal for hearing urgently.
24. Please note that the tribunal is only concerned with whether the rateable value is correct. It cannot take into account your ability to pay.

What is rateable value and how do I prepare my case?

25. The **rateable value** of a property in the 2017 **rating list** is based on the likely yearly rental value of the property as it would have been on 1 April 2015. This date is known as the '**antecedent valuation date**'. When the VOA set your rateable value, they looked at the rents being paid on similar properties in the area around this date.
26. When challenging your rateable value you may have provided information about the rent charged for your property from around the antecedent valuation date and information about the rent for any other nearby properties which are like yours. The tribunal **panel** will look at this evidence to see, for example:
- how close to the antecedent valuation date the rent was agreed;
 - whether it was an open market rent (in other words there was no link between the tenant and landlord);
 - whether there were any incentives or conditions attached to the lease; and
 - whether the tenant is liable for repairs and insurance.

Is there anyone who can give me advice?

27. You can get professional advice from members of:
- the Royal Institution of Chartered Surveyors www.rics.org;
 - the Institute of Revenues, Rating and Valuation www.irrv.net; and
 - the Rating Surveyors' Association www.ratingsurveyorsassociation.org.
28. The Royal Institution of Chartered Surveyors will provide you with the name of your nearest professionally recognised rating surveying firm, which will give you up to 30 minutes of free advice. You can phone them on 024 7686 8555 or email them at contactrics@rics.org.

29. You can get advice from a legal adviser, though it is unlikely you will get legal aid. To find out what help might be available, contact Civil Legal Advice. Their phone number is 0345 345 4345 and their email address is emailhelp@civillegaladvice.org.uk. There is more information about the scheme on www.gov.uk/legal-aid.
- Citizen's Advice may also be able to give you advice. Their website is www.adviceguide.org.uk/england.
30. Our staff will reply to any reasonable request you have for advice on our procedures. **We cannot help you to prepare your case.**
31. The main legislation that applies to these appeals is shown on page 17.

You will receive a notice of hearing

32. This will tell you when and where the tribunal will hear your appeal. Normally, we will give you at least eight weeks' notice of the hearing.
33. If you cannot come to the tribunal hearing, you can:
- send a representative (see paragraph 48);
 - ask the tribunal to decide the appeal without a hearing, after considering the papers (see paragraph 41);
 - ask the **panel** to hear the case without you (see paragraph 40); or
 - contact us to ask for another hearing date, if you have a good reason for not being able to attend. Please note that it may be some time before we can give you a new date. There is more about this in the Practice Statement (Postponements and adjournments).
34. **If you do not come to the hearing and do not contact us, your appeal may be **struck out** or **dismissed**.**

Preparing for the hearing

35. As it is your appeal, you must satisfy the tribunal that your appeal should be allowed – it is your responsibility to prove your case.
36. If you want to submit any new evidence, you must ask the tribunal at least four weeks before the date of the hearing. You must send a copy of your request to the VOA. (If the VOA want to submit any new evidence, they must ask the tribunal at least four weeks before the hearing and send a copy of the request to you.) There is more about this in the direction you receive with the notice of hearing and in the Practice Statement (Non-domestic rating appeals: Rating lists 2017 and later).
37. You may want to come along to another hearing to see what happens. If you do, please contact the office to find out on what dates this would be possible.
38. **If at any stage before the hearing date you reach a settlement, please let us know immediately.** If the VOA make you an offer that you accept, you need only send us a copy of the agreement that you and the VOA have signed. Please note that unless the agreement is finalised in this way and you have told us that the case is agreed, you must assume that the case is still going ahead and prepare for the hearing. If you decide to withdraw your appeal, send us a copy of a signed withdrawal form, which you can download from or fill in on our website: www.valuationtribunal.gov.uk.

Do I need to come to the hearing?

39. It is very helpful if you come to the hearing so that you can put your case, answer any questions the panel has and ask the VOA any questions you have. However, it is possible for your appeal to be dealt with without you being there, as explained below.
40. **A hearing in your absence**
If you want the panel to hear the case without you, you **must** write to us and the VOA at least two weeks before the hearing date. The VOA will still come to the hearing. If the panel considers that it is not able to deal properly with your appeal in this way, it may **adjourn** the hearing to another date so that you can attend or so that the panel can send you written questions.
41. **A decision without a hearing**
The law allows the tribunal to reach a decision based just on considering the papers, without speaking to you or the VOA and without a hearing, but both sides have to agree to this. If this is what you want to happen, you should have requested this at the same time as you made your appeal. However, the tribunal may consider a late application for a decision without a hearing if you ask for this within two weeks of the directions being sent to you.
42. **The panel may strike out or dismiss your appeal if:**
 - **you do not come to the hearing or send anyone to represent you;**
 - **you have not asked the panel to hear the case without you there; and**
 - **the tribunal is satisfied that we sent you the notice of hearing.**

Am I likely to win my appeal?

43. We are independent and have to be impartial so, although we can advise you about general procedure, we cannot advise you about whether you have a good case for making an appeal or whether or not your appeal would be successful. Each case is considered on its merits.
- The success rate for appeals heard by a panel varies. However, for all appeal types, when the person making the appeal attends or is represented, about one in three or four appeals is allowed (in full or in part).
44. About two weeks before the hearing, unless we know that your appeal has been settled, we will phone you or send you a reminder to find out whether you will be coming to the hearing. Then we can see if we can offer individual appointment times to people whose cases are being heard that day.

Who will be at the hearing?

The panel

45. Usually, two members will hear your appeal. One of the members will chair the hearing. Paragraph 10 tells you more about the tribunal.

The clerk

46. The clerk is a paid employee who acts as an adviser on points of procedure and law. The decision is made only by the members of the panel, but the clerk is responsible for writing up their decision.

A representative of the VOA

47. You may have already been in contact with the member of the VOA staff who is at the hearing during the discussion of your appeal.

You

48. You can come to the tribunal hearing or you can have a representative (for example, a friend or a surveyor) speak for you. You can have a representative speak for you whether or not you will be there yourself. However, if you are not attending the hearing, you must let us know in writing, before the hearing, who will be representing you.

Members of the public

49. The hearing is open to members of the public. Usually the only other people who come to a hearing are either waiting for their cases to be heard, or watching what happens at a hearing before their own hearing day.
50. The panel may hear your appeal in private if you ask us before the hearing, but you must have an exceptional reason for this. There are more details in the Practice Statement (Private and closed hearings).

What happens at a hearing?

51. The hearing is as informal as possible and we will try to put everyone at ease, but these are legal proceedings and so it is impossible to avoid all formality.

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

52. The panel will follow a procedure set out in the Practice Statement (Model procedure).
53. The panel will decide who will put their case first, but if you would prefer to give your case first or second, please let us know.
54. During the hearing:
 - the panel will ask you and the VOA to present your cases;
 - you will be able to ask the VOA questions;
 - the VOA will be able to ask you questions; and
 - the panel and the clerk can ask you and the VOA questions.
55. Before the panel retires to make its decision, it will ask you if you would like to summarise your case (in other words, go over the main points of your case again).
56. The panel may decide to inspect the property or the area it is in.
57. The tribunal's decision is not usually announced on the day of the hearing, but will be sent to you in writing.

How long does a hearing last?

58. Hearings usually last about one hour. However, it depends on the complexity of the case and how much evidence each side presents.

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

What if I have extra needs?

59. If you have any extra needs (for example, relating to your sight, hearing or mobility), please tell us and we will do our best to help. We will cover the cost of providing a suitable place or any equipment that is needed to hear your appeal. We may also arrange for the hearing to be held in your own home or somewhere that allows you full access. There are more details about this in the Practice Statement (Private and closed hearings).
60. If you have problems understanding English, we can provide an interpreter. Please tell us which language you speak. Please note that the interpreter will not be an expert in rating appeals and will not be able to make your case for you. They will only translate what is said. We can also provide someone to help you communicate, for example, a signer. We will pay the costs of providing this help.
61. Please let us know in good time if you have any extra needs.

After the hearing

We send you a notice of decision

62. The notice gives you, and everyone else involved in the appeal, the tribunal's decision and comes with a statement of their reasons for reaching this decision. It also confirms the information that we will keep as a record of your appeal. By law, these records have to be available for the public to see. If any of the facts in this notice is wrong, please let us know so that we can correct it.
63. With the notice you will receive more details on what happens next.

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

Can you award costs?

64. No. There is no power to order one side to pay the expenses of the other, whatever the outcome. You have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and coming to the hearing.

Complaints

65. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.

How do I contact the tribunal?

66. It is usually better to contact the office that sent you any notices (their details will be on the notice).
67. Our national phone number is **0303 445 8100** and our website is www.valuationtribunal.gov.uk.
68. When you contact us please tell us your appeal number.

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

Relevant legislation

Local Government Finance Act 1988 gives the general law. Schedule 9 (as amended by section 72 of the Local Government Act 2003) applies to penalty notice appeals.

Rating (Valuation) Act 1999 explains what a rateable value is.

Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 SI 2009 No 2268

Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2011 SI 2011 No 434

Non-Domestic Rating (Alteration of Lists and Appeals) (England) (Amendment) Regulations 2017 SI 2017 No 155

Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 SI 2009 No 2269

Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) (Amendment) Regulations 2017 SI 2017 No 156

These set out the rules under which we and the VOA's valuation officer have to deal with any rating appeals.

Please remember that some parts of this legislation have changed and there may be further changes. You will need to check that the legislation you use is up to date. Larger public and law libraries hold copies of relevant legislation. You can also see legislation on the following website: www.legislation.gov.uk.

Non-domestic (business) rates

Your appeal and preparing for your Valuation Tribunal hearing

Checklist for rating appeals against the 2017 list

This is for your use, to help you prepare for the hearing.
You don't need to send it to us.

I have read the booklet, Your Appeal and Preparing for your Valuation Tribunal Hearing.

I have read the standard direction.

Please note that, once your appeal has been listed for a hearing, if we do not hear from you and you do not attend the hearing, your appeal may be struck out.

When you know your hearing date, this checklist may help you.

I know what my options are if I don't want to attend a hearing (see page 11 of the booklet).

I have decided that I would like someone to represent me and I have let the VTS know who that person is.

I know the place, date and time I should attend the hearing.

If you have any questions about what you need to do before the hearing or what will happen at the hearing, please call us on **0303 445 8100** or visit our website **www.valuationtribunal.gov.uk**.

When you contact us, please tell us your appeal number.