



# The Valuation Tribunal's decision on your non-domestic (business) rates appeal

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, but we cannot offer detailed advice on your appeal.

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<b>Contents</b>	<b>Page</b>
<b>Technical terms</b>	<b>4</b>
<b>About this booklet</b> .....	<b>5</b>
<b>What is a notice of decision?</b> .....	<b>5</b>
<b>What happens next?</b> .....	<b>5</b>
<b>Non-domestic (business) rates appeals</b> .....	<b>6</b>
<b>Appeals against invalidity notices</b> .....	<b>6</b>
<b>Transitional certificate appeals</b> .....	<b>6</b>
<b>Completion notice appeals</b> .....	<b>6</b>
<b>Penalty notice appeals</b> .....	<b>6</b>
<b>What if there is a clerical error?</b> .....	<b>6</b>
<b>Can the tribunal review its decision?</b> .....	<b>7</b>
<b>What is a ‘procedural irregularity’?</b> .....	<b>7</b>
<b>How do I apply for a review?</b> .....	<b>8</b>
<b>Can I appeal against the decision?</b> .....	<b>8</b>
<b>Judicial review – for all types of appeal</b> .....	<b>9</b>
<b>Complaints</b> .....	<b>10</b>
<b>How do I contact the tribunal?</b> .....	<b>10</b>
<b>Relevant legislation</b> .....	<b>11</b>

## Technical terms

<b>completion day</b>	The day by which a property was finished or could reasonably have been finished.
<b>council</b>	The local authority (billing authority) that sends out rates bills.
<b>dismissed</b>	Your appeal is turned down and you no longer have a case with us.
<b>panel</b>	The members of the Valuation Tribunal who hear your appeal.
<b>other party</b>	The other side in an appeal, in this case, the VOA valuation officer (sometimes referred to in decisions as 'the respondent').
<b>proposal</b>	The letter or form that you sent to the VOA asking them to alter the rating list.
<b>rating list</b>	A list of all the non-domestic (business) properties in a council's area.
<b>transitional certificate</b>	A certificate that shows what the rateable value would have been in the previous rating list or at the start of the current rating list if the VOA had been able to change it. The change is needed because of an alteration to the assessment, which is shown in the new rating list.
<b>Valuation Office Agency (VOA)</b>	The government agency that assesses properties for their rateable value. The valuation officer in the VOA is responsible for maintaining the rating list.
<b>Valuation Tribunal</b>	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).

## About this booklet

1. This booklet gives you information about the notice you have received giving you the **Valuation Tribunal's** decision and its reasons for this. It also explains what happens next. We tell you what you can do to challenge a decision or ask for it to be changed. It applies whether the decision has been made by the **panel** at a hearing or whether the decision has been made without you being there.
2. The booklet contains only a summary of the actions you can take when you receive the tribunal's decision. It does not cover all of the law. You may want to get advice about your rights.
3. Words or phrases in **light blue** and **bold** in this booklet are explained under the heading 'Technical terms' on page 2.

## What is a notice of decision?

4. The notice gives you, and everyone else involved in the appeal, the tribunal's decision and comes with a statement of the tribunal's 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 are wrong, please let us know so that we can correct them.
5. As the tribunal is a judicial body, its decisions bring appeals to an end. Apart from correcting clerical errors and the limited power of review (both described on page xx), the tribunal's role ends once it makes its decision. The tribunal's members and staff cannot enter into any correspondence about the decision.
6. We put all our decisions on our website in full, unless an application has been made and granted for a decision to be edited to remove certain information in line with the tribunal's Practice Statement (Publication of decisions). The Practice Statement is available on our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.

## What happens next?

Please see below for information about the particular type of appeal you made.

## **Non-domestic (business) rates appeals**

7. If the tribunal has decided that the **rating list** should be changed, the **Valuation Office Agency** (VOA) must make the necessary changes within two weeks. They then have a further four weeks to tell the **council** about the change. The council will look again at your rates bill.

## **Appeals against invalidity notices**

8. The decision will show whether the tribunal has accepted that your **proposal** was valid. If it has allowed your appeal, the **Valuation Office Agency** (VOA) will now have to consider whether the rateable value on your property is correct. If they do not agree with the changes that you want, they will refer your appeal to the tribunal for a hearing. This only applies to pre-2017 **rating list** proposals.

## **Transitional certificate appeals**

9. If the tribunal has decided that the rateable value on the **transitional certificate** should be changed, the **Valuation Office Agency** (VOA) must make the necessary changes within two weeks. They then have a further four weeks to tell the **council** about the change. The council will look again at your rates bill.

## **Completion notice appeals**

10. If the tribunal has set a **completion day**, it will appear in the decision notice.

## **Penalty notice appeals**

11. If the tribunal has decided to reduce or cancel any penalty (fine), it will order the **Valuation Office Agency** (VOA) to act on the decision. They must make the necessary changes within two weeks.

## **What if there is a clerical error?**

12. If there is a clerical error in the notice of decision (for example, a spelling mistake or a numerical error), please let us know. The chairman of the **panel** may authorise us to correct that error, and you

do not need to apply for a review in these circumstances. We will send a copy of the corrected document to everyone involved in the appeal.

## Can the tribunal review its decision?

13. In very limited circumstances, the President of the tribunal may allow a review and order the appeal to be re-heard by a different **panel**.

14. **This review procedure does not apply if you think the tribunal's decision or its reasoning is wrong, however much you think it has misunderstood your arguments or the law, or whatever mistakes appear in the decision. You can only use the procedure if any of the specific grounds listed below applies.**

15. You or the **other party** will have to show that at least one of the following conditions has been met.

- A document related to the proceedings was not sent to, or not received when it should have been by, you, the tribunal or any other party to the appeal (or their representative).
- Someone involved in the appeal did not attend the hearing, and had a good reason for not being there.
- There was a procedural irregularity in the proceedings (see paragraph 17 below).
- The decision is affected by a decision of, or an appeal from, the High Court or the Upper Tribunal.
- For **completion notice appeals** only, new evidence is found which could not reasonably have been discovered earlier.

16. The President of the tribunal may decide that the earlier decision should be set aside and the case heard again by a different **panel**, but only if he also satisfied that it is in the interests of justice to do this.

## What is a 'procedural irregularity'?

17. A 'procedural irregularity' is not a category designed to cover any alleged error by the **panel**. It refers to the way the hearing was carried out, and not the actual content of the decision.

18. A procedural irregularity happens where there has been a serious failure by anyone involved in the hearing to keep to the tribunal's Practice Statement.

## **How do I apply for a review?**

19. If you want to apply for a review of a decision for any of the above reasons, you should write to us, setting out the reasons why you are applying for a review. You must make your application within 28 days of the date that we sent the decision to everyone involved. The President of the tribunal will accept late applications only if you can provide good reasons for the delay, for example, reasons beyond your control.

20. If we accept your application for a review, we will write to you to explain the procedure for dealing with it.

21. The Practice Statement (Reviews and setting aside decisions) sets out the procedure for dealing with reviews.

## **Can I appeal against the decision?**

22. This section explains your right to appeal against the tribunal's decision, depending on the type of case. Please read the section that applies to your type of appeal. Remember that the **other party** may also appeal against the tribunal's decision.

### **Non-domestic rating list, non-domestic invalidity notice, transitional certificate, penalties for failure to provide the Valuation Officer with information and completion notice appeal decisions**

23. Anyone who is unhappy with the tribunal's decision can appeal by giving notice in writing to the Upper Tribunal (Lands Chamber) within 28 days of the date of the decision, as long as they:

- appeared at the hearing;
- were represented at the hearing;
- applied to have the case heard without them being there; or
- made an unsuccessful application for a review of the decision on the grounds of non-attendance.

24. You can get appeal form T385 from:

The Registrar  
The Upper Tribunal (Lands Chamber)  
5th Floor Rolls Building  
7 Rolls Buildings  
Fetter Lane  
London  
EC4A 1NL.  
Phone: 020 7612 9710  
Website: [www.gov.uk/appeal-upper-tribunal-lands](http://www.gov.uk/appeal-upper-tribunal-lands)

25. You may want to get legal advice about your appeal. The Upper Tribunal may charge you a fee to register and to hear an appeal, and can award costs against the losing side. (The fee will be based on the rateable value of the property.)

### **Penalty notice appeal decisions**

26. There is no right of appeal to the Upper Tribunal against the tribunal's decision on a part 2 penalty notice appeal. A part 2 penalty is issued by the Valuation Officer, if they believe that false or inaccurate information has been provided in a **proposal** to alter the 2017 or later **rating List**. However, see below for information about judicial review.

### **Judicial review – for all types of appeal**

27. The High Court may carry out a judicial review to find out if the tribunal has acted outside its powers in making its decision, or if it did not act correctly at the hearing. You can find out more about this at [www.gov.uk/guidance/administrative-court-bring-a-case-to-the-court](http://www.gov.uk/guidance/administrative-court-bring-a-case-to-the-court).

28. You can contact the High Court at:

The Administrative Court  
Royal Courts of Justice  
Strand  
London  
WC2A 2LL.  
Phone: 020 7947 6655  
Email: [generaloffice@administrativelawcourtoffice.justice.gov.uk](mailto:generaloffice@administrativelawcourtoffice.justice.gov.uk)

## **Complaints**

29. If you have a query/concern about the administrative process related to the handling of your appeal, we will try to sort out your concerns immediately. However, if you remain dissatisfied and wish to make a formal administrative complaint, you can do so by using our online complaints form. The form can only be used to complain about our administration and/or how you have been dealt with by our staff.
30. You can download a copy of our Customer Charter and Complaints Policy from our website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk), or you can ask us for a copy.
31. You can also complain to the President of the tribunal about the behaviour of a member or members of the **panel**, for example if you think they made inappropriate comments or were impolite.
32. You cannot complain about the tribunal's decision. The only way to object to a decision is to appeal. There is more information on at paragraph 22.

## **How do I contact the Valuation Tribunal?**

33. Our contact details will be on the notice we send you and they are also available on the **Valuation Tribunal's** website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk).
34. Our national phone number is 0303 445 8100 and our email is [appeals@valuationtribunal.gov.uk](mailto:appeals@valuationtribunal.gov.uk).
35. When you contact us, please tell us your appeal number.

## **Relevant legislation**

Local Government Finance Act 1988

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

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

Non-Domestic Rating (Chargeable Amounts) (England) Regulations  
2016 SI 2016/1265

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](http://www.legislation.gov.uk)