



# **Non-domestic (business) rates Rating lists before 2017**

## **Your appeal and preparing for your Valuation Tribunal hearing**

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.

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## Technical terms

<b>adjourn</b>	stop the hearing for a time because a discussion or some more information is needed before a decision can be made.
<b>antecedent valuation date</b>	the date that is referred to in valuing properties; in assessments for the 2010 rating list, values from 1 April 2008, the antecedent valuation date, are used
<b>completion day</b>	the day by which a property was finished, or could reasonably have been finished by
<b>council</b>	the local authority, "billing authority", that sends out council tax bills
<b>direction</b>	the Tribunal's written instructions that you and the VOA must follow
<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>programme</b>	the VOA's timetable for dealing with groups of proposals or appeals on similar types of properties or issues
<b>proposal</b>	the letter or form that you sent to the VOA asking them to alter the list
<b>rateable value</b>	an estimate of one year's rent for a property. (There are some rules that the VOA has to follow when making that estimate).
<b>rating list</b>	a list of all the non-domestic (business) properties in a council's area, their descriptions and their rateable values
<b>struck out</b>	the decision made by the panel to dismiss your appeal and give no further consideration to the case because you failed to comply with a direction
<b>valuation officer</b>	the officer of the VOA who is responsible by law for 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)
<b>Valuation Office Agency (VOA)</b>	the Valuation Office Agency, the government agency that places rateable values on non-domestic properties

## Why have I received a notice of acknowledgement?

1. Some time ago, you made a **proposal** to the **Valuation Office Agency (VOA)** about an alteration to the **rating list**. As no agreement has been reached about that proposal, it has - as a matter of law - been automatically referred to us, the **Valuation Tribunal**, as an appeal.
2. The notice tells you that we have received 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.

## About this booklet

3. This booklet deals with appeals relating to the **rating lists** before 2017.
4. It gives you information about us, the service we provide and what happens next.
5. Words or phrases in **bold** in this booklet are explained under the heading 'Technical terms' on page 4.
6. Throughout this booklet we refer to the President's Practice Statement. You can download this from our website [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk) or ask us for a copy at any time.

## What is the Valuation Tribunal?

7. The Valuation Tribunal for England was established by Act of Parliament to hear appeals and decide disputes in respect of council tax and non-domestic rates.
8. The **Valuation Tribunal** is an independent judicial body (like a court) and is not connected with the Valuation Office Agency (that sets **rateable values** on properties) or to your local **council** (that sends out rates bills).
9. 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 local people who are lay 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 written form.

10. The Tribunal is supported by the Valuation Tribunal Service, which was also established by Act of Parliament and provides the staff, training, office services and so on.

## **How does the tribunal work?**

11. 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.

12. The tribunal aims to be as informal as possible, but as a judicial body its hearings are structured. This is for everyone's benefit.

13. There are no fees to pay and the service of this type of appeal is entirely free. The tribunal cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of the appeal.

14. You can present your own case or be represented by someone else. (We cannot represent you or provide anyone to represent you.)

15. Hearings are open to the public, unless there are exceptional grounds for the hearing to be in private, but this would be rare. These grounds are set out in the Practice Statement (*Private and closed hearings*).

16. 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 about this in the Practice Statement (Publication of decisions).

## **Do I still need to pay my rates?**

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

## **What happens next?**

18. The **Valuation Office Agency (VOA)** group together similar types of **proposals** or appeals in a **programme**, which sets out a time scale for considering them. They will write to you to let you know when it will be possible to start looking at your case and the 'target date' by which your discussions with them about your appeal should come to an end.

19. You should try to settle your appeal with the VOA right up to the target date. **If you reach a settlement, or decide not to pursue your appeal, please let us know.**

20. If your appeal has not been settled by agreement by the target date, we will list it for hearing. You will need to prepare your case for the hearing.

21. As it is your appeal you must satisfy the tribunal that your appeal should be allowed.

## Hardship

22. If you are experiencing hardship and feel that your case should be dealt with quickly, you may ask the tribunal to list the appeal for hearing urgently.

23. 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?

24. The **rateable value** of a property in the 2010 **rating list** is based on the likely yearly rental value of the property as it would have been on 1 April 2008. This date is known as the '**antecedent valuation date**'. For the 2005 rating list, the antecedent valuation date was 1 April 2003.

25. When the VOA set the **rateable value**, they look at the rent (if any) paid on your property at the **antecedent valuation date** and compare it with the rents for similar properties.

26. When challenging your **rateable value** it is helpful if you can provide 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 the information 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; and
- whether the tenant was liable for repairs and insurance.

27. The VOA collect information on rent in 'forms of return' and if they want to use this information they must send you a Regulation 17(3) notice (see paragraph 46). You may want to check that the information they send you is accurate. You can do this by arranging to visit the Valuation Office to look at the forms. You can also ask the VOA if they have rent returns for other properties that you think are like yours.

28. If you can provide examples of the **rateable values** of similar properties near to yours, that may also be evidence of the correct rateable value for your property.

29. The VOA may use other methods to value some types of property, for example, those that are not usually rented.

30. You can see details of similar properties (including their **rateable values**) and get information about how properties are valued and find other information for small businesses and people who are self-employed on the government website: [www.gov.uk](http://www.gov.uk).

31. The main legislation that applies to these appeals is shown on page 17.

32. In preparing your case, you will need follow the Standard Direction and the Practice Statement.

33. Our staff will reply to any reasonable request you have for advice on our procedures. We cannot help you to prepare your case.

### **Is there anyone else who can give me advice?**

34. You can get professional advice from members of:

- Royal Institution of Chartered Surveyors [www.rics.org](http://www.rics.org);
- Institute of Revenues, Rating and Valuation [www.irrv.net](http://www.irrv.net); and
- Rating Surveyors' Association [ratingsurveyorsassociation.org](http://ratingsurveyorsassociation.org).

35. The Royal Institution of Chartered Surveyors (phone: 024 7686 8555 or email [contactrics@rics.org](mailto:contactrics@rics.org)) 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.

36. 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; the phone number for this is 0345 345 4345 and their email address is [emailhelp@civillegaladvice.org.uk](mailto:emailhelp@civillegaladvice.org.uk).

There is more information about the scheme, on [www.gov.uk/legal-aid](http://www.gov.uk/legal-aid). Citizen's Advice may also be able to give you advice. Their website is [www.adviceguide.org.uk/england](http://www.adviceguide.org.uk/england).

37. Our staff will reply to any reasonable request you have for advice on our procedures. **We cannot help you to prepare your case.**

38. The main legislation that applies to these appeals is shown on page 16



## You will receive a notice of hearing

Our hearings are held remotely, as we are now a tribunal that holds its hearings virtually using Microsoft Teams and the Consolidated Practice Statement has been updated to reflect this. The tribunal has decided that, unless justice cannot be dispensed using electronic means, all appeal hearings will be heard remotely (see Reg 6(3)(g)).

**We will still convene face to face hearings but only if the President of the Valuation Tribunal for England is satisfied that justice cannot be dispensed remotely.**

39. The Notice of Hearing will tell you when the tribunal will hear your appeal. We aim to give you around 12 weeks' notice of the hearing.

40. The notice will also include a **Standard Direction. It is very important that you read this as it tells you what you need to do.**

41. If you are unable to appear at the tribunal hearing, you must:

- ask someone to appear for you as your representative-instead (see paragraph 60);
- ask the **panel** to hear the case without you (see paragraph 51); or
- ask the tribunal to decide the appeal without a hearing, after considering the papers (see paragraph 53);
- contact us to ask for another hearing date, if you have a good reason for not being able to appear. 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)

42. **If you do not appear at the hearing and do not contact us, your appeal may be **dismissed** or **struck out**.**

## Preparing for the hearing

43. You need to prepare your case for the hearing and, as it is your appeal, it is for you to satisfy the Tribunal that your appeal should be allowed.

44. With our notice of hearing, you will also have received Standard Directions. If you do not keep to these **directions**, your appeal may be **dismissed** or **struck out**. If the VOA fail to keep to the directions, they may

be barred from taking further part in the proceedings. Alternatively, you or the VOA may not be allowed to present evidence you (or they) want to use in the proceedings if it has not been exchanged according to the directions.

45. The **directions** state that you must start talks with the VOA and, at least 10 weeks before the hearing date, you should have identified and discussed the agreed facts and the issues you want to dispute. If you have already had these discussions (for example because your appeal has been postponed from a previous hearing), you do not need to discuss the matters again. However, you should check the position with the VOA and confirm with them that you have exchanged all the information you need to.

46. No later than eight weeks before the hearing date, the VOA must send you and anyone else involved details of any rental evidence they intend to use. This is called a Regulation 17(3) notice.

47. **No later than six weeks before the hearing date**, you must send to the VOA and anyone else involved (but not the tribunal) your full case. This must include:

- your case setting out in full the grounds for the appeal, the decision you are hoping for and any legal argument including authorities (case law) you have relied on;
- any expert evidence;
- a copy of all the relevant documents and other evidence;
- a numbered list to the documents above.

48. No later than four weeks before the hearing, the VOA will send you their full case. This will contain:

- their case setting out in full the grounds for resisting your case, the decision they are hoping for and any legal argument including authorities (case law) they have relied on;
- any expert evidence;
- a copy of all relevant documents and other evidence;
- a single index to the documents above.

49. This exchange of information is intended to allow each party to consider the other's arguments and prepare for the hearing. It is also intended to save time at the hearing and avoid the need to **adjourn** your case.

50. At least **two weeks before the hearing date**, you must send the tribunal a copy of all the documents that you and the VOA have exchanged. You can also add any response you want to make to the VOA's case. You must send the VOA a copy of whatever you send to the tribunal.

51. You may want to observe another hearing, to see what happens. If you do, please contact the office to find out on what dates this would be possible.

52. **If at any stage before the hearing date you reach a settlement, please let us know immediately.** If the VOA have made you an offer that you accept, you need only send us a copy of an agreement form you have signed. Or, 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](http://www.valuationtribunal.gov.uk).

## **Do I need to appear at the hearing?**

**You may want to join another hearing to observe and see what happens. If you do, please visit our website and select from the list of live hearings, then contact the office via email to request to observe your chosen hearing.**

53. It is very helpful if you appear at the hearing so that you can put your case, answer any questions the **panel** has and ask the VOA any questions you have. Our statistics show that you are more likely to succeed in your appeal if you do attend or are represented. However, it is possible for your appeal to be dealt with without you being there, as explained below:

- **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 appear at the hearing. If the panel considers that it is not able to deal properly with your appeal in this way, it may **adjourn** to another date so that you can appear or so that the panel can send you written questions.

- **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.

54. **The **panel** may **dismiss** or **strike out** your appeal if:**

- **you do not contact the VOA to start discussing your appeal at least 10 weeks before the hearing date;**
- **you do not send your case to the VOA at least six weeks before the hearing date;**
- **you do not send the tribunal all the documents you and the VOA exchanged, at least two weeks before the hearing date;**

- **you do not appear at the hearing or nobody represents you;**
- **you have not asked the panel to hear the case without you there; and**
- **the tribunal is satisfied that you received the notice of hearing.**

### **Am I likely to win my appeal?**

55. 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).

You may find it helpful to visit the Appeals and decisions section of our website, where you can search for previous tribunal decisions on appeals like yours.

56. About two weeks before the hearing, unless we know that your appeal has been settled, we will phone you or send you an email 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**

57. Usually, two members will hear your appeal. One of the members will chair the hearing. Paragraphs 7-10 tell you more about the tribunal.

#### **The clerk**

58. 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**

59. 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, the appellant**

60. You can appear at 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 appear yourself. However, if you are not appearing at the hearing, you must let us know in writing, before the hearing, who will be representing you.

### **Members of the public**

61. The hearing is open to members of the public. Usually, the only other people appear at a hearing are either waiting for their cases to be heard, or are observing what happens at a hearing before their own hearing day.

62. 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?**

63. 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.

64. The **panel** will follow a procedure set out in the Practice Statement (Model procedure).

65. Under the Model procedure, you would normally put your case first, but if you would prefer to give your case second, please let us know.

66. 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.

67. 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).

68. The **panel** may decide to inspect the property or the area it is in.

69. The tribunal's decision is not usually announced on the day of the hearing, but will be sent to you in writing afterwards, usually within one calendar month.

## **How long does a hearing last?**

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

## **What if I have extra needs?**

71. 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. There are more details about this in the Practice Statement (Private and closed hearings).

72. 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 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.

73. Please let us know in good time if you have any extra needs.

## **After the hearing**

### **You will receive a notice of decision**

74. The notice gives you, and everyone else involved in the appeal, the tribunal's decision and comes with a statement of its 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.

75. With the notice you will receive more details on what happens next.

### **Can we award costs?**

74. 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 appearing at the hearing.

## **Complaints**

75. 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.

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

77. 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.

78. You cannot complain about the tribunal's decision. The only way to object to a decision is to appeal. There is more information in the booklet 'The **Valuation Tribunal's** decision on your appeal'. You can locate this and all guidance booklets on our website

### **How do I contact the tribunal?**

79. The 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).

80. Our national phone number is 0303 445 8100 and our email is [appeals@valuationtribunal.gov.uk](mailto:appeals@valuationtribunal.gov.uk).

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

## 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 for failure to provide information to the VOA that has been requested by them.

Schedule 6 explains what a rateable value is.

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

and

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

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 legislation. You can also see legislation on the following website: [www.legislation.gov.uk](http://www.legislation.gov.uk)



