



Non-domestic (business rates) rating lists before 2017

Your appeal. Preparing for the 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 us and our service. 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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Contents

	Page
Definitions	2
Why have I received a notice of acknowledgement?	4
About this booklet	4
What is the Valuation Tribunal?	4
How does the Valuation Tribunal work?	5
Do I still need to pay my rates?	6
What happens next?	6
Hardship	6
What is rateable value and how do I prepare my case?	7
Is there anyone else who can give me advice?	8
You will receive a notice of hearing	9
Preparing for the hearing	9
Do I need to appear at the hearing?	11
Am I likely to win my appeal?	12
Who will be at the hearing?	13
What happens at the hearing?	14
How long does a hearing last?	14
What if I have extra needs?	15
After the hearing	15
Can you award costs?	15
How do I make a complaint?	16
How do I contact you?	16
Relevant legislation	17

Definitions

adjourn

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

antecedent valuation date

When setting rateable values, the VOA refers to the market rental value of the property on a certain date, known as the antecedent valuation date. In assessments for the 2010 rating list, the antecedent valuation date is 1 April 2008.

council

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

direction

Our written instructions that you and the VOA must follow. If you don't keep to the directions, you run the risk of your case being struck out or dismissed.

dismiss

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.

programme

The VOA's timetable for dealing with groups of proposals or appeals on similar types of properties or issues.

proposal

The letter or form that you sent to the VOA asking it to alter the list.

rateable value

An estimate of one year's rent for a property. (There are some rules that the VOA has to follow when making that estimate. See www.gov.uk/government/organisations/valuation-office-agency for more details.)

rating list

A list of all the properties in a council's area that business rates are charged on, their descriptions and their rateable values.

struck out

Your appeal is no longer being considered because you failed to keep to a direction.

valuation officer

The officer of the VOA who is responsible for making sure the rating list is correct and up to date.

Valuation Office Agency (VOA)

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

we

The 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).

Why have I received a notice of acknowledgment?

1. Some time ago, you made a proposal to the VOA about an alteration to the rating list. As no agreement has been reached about that proposal, it has, by law, been automatically referred to us as an appeal.
2. Our notice tells you that we have received your appeal and gives our contact details. It also shows the information we have about your appeal, including the appeal number 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. Another booklet, the Consolidated Practice Statement, includes rules about how appeals are dealt with. We tell you more about the Consolidated Practice Statement in paragraph 11.

What is the Valuation Tribunal?

6. We, the Valuation Tribunal, have two separate arms - the Valuation Tribunal for England and the Valuation Tribunal Service.
7. The Valuation Tribunal for England (the tribunal) was established by an Act of Parliament to hear appeals and decide disputes about council tax and non-domestic (business) rates. It is an independent judicial body (like a court) and is not connected to the VOA (that sets rateable values on properties) or to your local council (that sends out business rate bills).

8. The tribunal is made up of a president, vice-presidents, chairmen and ordinary members. The president and vice-presidents are senior members who are entitled to sit alone. The chairmen and members are local people who 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. They will also receive training.
9. The tribunal usually sits in panels of two (a chairman and a member), assisted by a clerk. The clerk offers advice on the relevant law, practice and procedure, and usually puts the panel's decision and reasoning into writing.
10. The clerk is employed by the Valuation Tribunal Service, which supports the tribunal. The Valuation Tribunal Service was also established by an Act of Parliament and provides the staff, training, office services and so on that the tribunal needs.

How does the Valuation Tribunal work?

11. We must follow the laws and procedures that are relevant to our appeal process. These are set out in formal regulations, supported by a practice statement made by our president (the Consolidated Practice Statement). You can download this from our website at www.valuationtribunal.gov.uk, or you can ask us for a copy at any time.
12. We aim to be as informal as possible, but our hearings are structured. This is for everyone's benefit.
13. It is free to make this type of appeal. We cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of your appeal.
14. You can present your own case or ask someone else to represent you. (We cannot represent you or provide anyone to represent you.)
15. Hearings are open to the public, unless there are exceptional grounds (reasons) for them to be held in private, but this would be rare. The grounds for holding a hearing in private are set out in the Consolidated Practice Statement (in the 'Private and closed hearings' section).

16. Our decisions are published on our website. You can apply to have certain information removed from a decision before it is published. There are more details about this in the Consolidated Practice Statement (in the 'Publication of decisions' section).

Do I still need to pay my business rates?

17. By law, you must still make the payments shown on your bill.

What happens next?

18. The VOA groups similar types of proposals or appeals together in a programme, which sets out a timescale for considering them. It will write to you to let you know when it will be possible to start looking at your case and the 'target date'. This is the date your discussions with the VOA about your appeal should come to an end by.
19. You should try to settle your appeal with the VOA right up to the target date. **If, before the hearing, you reach a settlement with the VOA or decide not to continue with your appeal, please let us know.**
20. If your appeal has not been settled by the target date, we will schedule it for a hearing. You will need to prepare your case for the hearing.
21. You must show the panel why you think that they should accept your appeal.

Hardship

22. If you are experiencing hardship and feel that your case should be dealt with quickly, you can ask us for an urgent hearing.
23. Please note that we are only concerned with whether the rateable value is correct. We cannot take account of 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 what the yearly rent for the property was likely to 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 of your property, it looked at the rent (if any) paid on your property on the antecedent valuation date and compared it with the rents for similar properties in the area.
26. When challenging your rateable value it is helpful if you can provide information about the rent that was charged for your property around the antecedent valuation date and information about the current rent charged for any nearby properties which are like yours. The 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 to the lease; and
 - whether the tenant was liable for repairs and insurance
27. The VOA collects information it receives about rent in documents called 'forms of return'. If it wants to use this information when preparing its case, it must send you a Regulation 17(3) notice (see paragraph 46). You may want to check that the information in the notice is accurate. You can do this by arranging to visit the VOA to look at the forms. You can also ask the VOA if it has forms of returns for other properties that you think are similar to 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), get information about how properties are valued and find other information for small businesses and people who are self-employed by visiting the government website at 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 to follow the standard direction (included in the notice of hearing) and the Consolidated Practice Statement.
33. Our staff will reply to any reasonable request you have for advice on our procedures, but 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:
 - 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).
35. 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 the Royal Institute of Chartered Surveyors on 024 7686 8555 or email them at contactrics@rics.org.
36. You can get advice from a legal adviser, but it is unlikely you will get legal aid to help with the costs involved. To find out what help might be available, call Civil Legal Advice on 0345 345 4345 or email emailhelp@civillegaladvice.org.uk. Or visit www.gov.uk/legal-aid for more information about the scheme. Citizens Advice may also be able to give you advice. Their website address is www.citizensadvice.org.uk/.
37. Our staff will reply to any reasonable request you have for advice on our procedures, but **we cannot help you to prepare your case.**

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

You will receive a notice of hearing

Our hearings are now held online using Microsoft Teams, and the Consolidated Practice Statement has been updated to reflect this.

Your hearing will only be held in person if our president says that it cannot be held online.

39. The notice of hearing will tell you when we 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 cannot appear at the hearing, you can:
 - ask someone to attend as your representative (see paragraph 62);
 - ask the panel to hear the case without you there (see paragraph 53);
 - ask the tribunal to decide the appeal without a hearing, after considering the papers (see paragraph 53); or
 - ask for another hearing date, if you have a good reason for not being able to attend on the original date. Please note that it may be some time before we can give you a new date. There is more about this in the Consolidated Practice Statement (in the 'Postponements and adjournments' section).
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. You must show the panel why you think it should allow your appeal. It is your responsibility to prove your case.

44. With our notice of hearing, you will also have received a standard direction. If you do not keep to the direction, your appeal may be dismissed or struck out. If the VOA fails to keep to the direction, it may not be allowed to take further part in the proceedings. Or, you or the VOA may not be allowed to present evidence during the proceedings if it has not been exchanged according to the direction.
45. The direction states 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 with the VOA 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 in the hearing details of any rental evidence it intends to use. This is called a Regulation 17(3) notice.
47. **No later than six weeks before the hearing date**, you must send the VOA and anyone else involved (but not us) 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 case law you have relied on;
 - any expert evidence;
 - a copy of all the relevant documents and other evidence; and
 - a contents page showing the documents listed above.
48. No later than four weeks before the hearing, the VOA will send you its full case. This will contain:
 - the full grounds for not agreeing with your case, the decision it is hoping for and any legal argument, including case law it has relied on;
 - any expert evidence;
 - a copy of all relevant documents and other evidence; and
 - a contents page showing the documents listed 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 us 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 us.
51. You may want to watch another hearing to see what happens. If you do, please see the list of live hearings on our website, then email us to ask to watch the hearing you have chosen.
52. If at any stage before the hearing date you reach a settlement with the VOA, please let us know immediately. If the VOA makes you an offer that you accept, you need only send us a copy of an agreement form you have signed. If you decide to withdraw your appeal, please let us know in writing or by using a withdrawal form, which you can download or fill in on our website at www.valuationtribunal.gov.uk.

Do I need to appear at the hearing?

53. It is very helpful if you attend at the hearing so that you can present your case, answer the panel's questions and ask the VOA any questions you have. Our statistics show that your appeal is more likely to be successful if you attend or are represented at the hearing. However, it is possible for your appeal to be dealt with without you there, as explained below.

A hearing in your absence

If you want the panel to hear the case without you there, you **must** write to us and the VOA at least two weeks before the hearing date. The VOA will still attend the hearing. If the panel decides that it cannot deal with your appeal properly 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.

A decision without a hearing

The law allows us to reach a decision based just on written statements, 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 asked for this when you made your appeal. However, if you didn't, we may agree to consider a late request for a decision to be made without a hearing if you ask for this within two weeks of the direction 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 us all the documents you and the VOA exchanged at least two weeks before the hearing date;
 - you do not attend the hearing or nobody is there to represent you;
 - you have not asked the panel to hear the case without you there; and
 - we are 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 give you advice on the procedure to follow, we can't tell you whether you have a good case for making an appeal or whether your appeal is likely to be successful. Each case is considered on its merits.
56. 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 successful (in full or in part).
57. You may find it helpful to visit the 'Appeals and decisions' section of our website, where you can search for previous decisions on appeals like yours.

58. About two weeks before the hearing, unless we know that your appeal has been settled, we will contact you to find out whether you will be joining the hearing. We may be able to tell you what time your hearing will be.

Who will be at the hearing?

The panel

59. Usually, two members will hear your appeal. One of the members will chair the hearing.

The clerk

60. 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, and the clerk is responsible for writing up their decision.

A representative of the VOA

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

You

62. You can speak at the hearing or you can ask a representative (for example, a friend or a surveyor) to speak for you. You can ask a representative to speak for you whether or not you attend the hearing. If you are not speaking at the hearing, you must let us know in writing, before the hearing, who will be representing you.

Members of the public

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

64. The panel may agree to 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 Consolidated Practice Statement (in the ‘Private and closed hearings’ section).

What happens at a hearing?

65. Hearings are 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.
66. The panel will follow a procedure set out in the Consolidated Practice Statement (in the ‘Model procedure’ section).
67. You would normally put your case first. If you would prefer to give your case second, please let us know.
68. 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.
69. 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).
70. The panel may decide to inspect the property or the area it is in.
71. Our decision is not usually announced on the day of the hearing. We will send it to you in writing, usually within one calendar month of the hearing.

How long does a hearing last?

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

What if I have extra needs?

73. Please let us know in good time if you have any extra needs (for example, relating to your sight, hearing or mobility). We will do our best to help. There are more details about this in the Consolidated Practice Statement (in the ‘Private and closed hearings’ section).
74. 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.
75. Our website has more guidance, which you can access using ReachDeck, a feature which allows you to listen to the text, or download it as an MP3 file, in English or another language.

After the hearing

We send you a notice of decision

76. The notice gives you, and everyone else involved in the appeal, our decision and the reasons for it. It also confirms the information 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 the notice are wrong, please let us know so that we can correct them.
77. The notice will include more details on what will happen next.

Can you award costs?

78. No. We can’t order one side to pay the expenses of the other, whatever the outcome of your appeal. You have to meet your own expenses (and the expenses of anyone representing you) of preparing your case and appearing at the hearing.

How do I make a complaint?

79. If you have a question or concern about the way we have handled your appeal, we will try to sort out your concerns immediately. However, if you are still not satisfied you can make a formal complaint by filling in our online complaints form. You can only use the form to complain about the way we have handled your appeal or how you have been dealt with by our staff.
80. You can download a copy of our Customer Charter and Complaints Policy from our website, or you can ask us for a copy.
81. You can also complain to our president about the behaviour of a member or members of the panel (for example, if you think they made inappropriate comments or were impolite).
82. You cannot complain about our decision. The only way to object to a decision is to appeal or ask for a review. There is more information in the booklet 'The Tribunal's decision on your appeal', which we will send you with our decision or you can download from our website.

How do I contact you?

83. Our contact details will be on the notice we send you and they are also available on our website at www.valuationtribunal.gov.uk.
84. Our national phone number is 0303 445 8100 and our email address is appeals@valuationtribunal.gov.uk.
85. When you contact us, please tell us your appeal number.

Relevant legislation

General

- Local Government Finance Act 1992
Schedule 9 (as amended by section 72 of the Local Government Act 2003) applies to penalty notice appeals for failing to provide information the VOA has asked for. Schedule 6 explains what rateable value is.

Specific

- Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 SI 2009 No 2269, as amended
- Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 SI 2009 No 2268, as amended

These set out the rules which we and the VOA's valuation officer must keep to when dealing with any rating appeals.

Please remember that the law sometimes changes, so you will need to check that the legislation you refer to when making your appeal is up to date. Larger public and law libraries have copies of current legislation, or you can visit www.legislation.gov.uk.

Valuation Tribunal

Phone: 0303 445 8100

Website: www.valuationtribunal.gov.uk