

Non-Domestic Rating (NDR) List Appeals Submission Evidence Requirements *Guidance for represented and unrepresented Appellants*

This guidance explains what you need to do to comply with the Valuation Tribunal for England's (VTE) requirements when submitting an NDR appeal and supporting evidence.

What information do I need to provide when making my appeal?

The Regulations require you to set out the grounds of the appeal and identify which particulars of the proposal have not been agreed with the Valuation Office Agency (VOA).

The notice of appeal must be accompanied by a copy of the VOA Challenge decision notice (assuming one has been issued by the VOA).

The Tribunal also expects appellants and representatives to provide an evidence statement in a specified format to assist the Tribunal panel when considering and deciding the case.

What do I have to do when registering an appeal?

1. General principles

- I. Your appeal **must** be submitted via the online registration portal <https://www.appeals.valuationtribunal.gov.uk/>.
- II. Two documents **must** be uploaded: 1) the VOA's Challenge decision notice (unaltered) and 2) a supporting evidence statement highlighting the matters in dispute and the key points that will be relied upon.
- III. The Tribunal will not accept embedded documents within the submission.
- IV. You should avoid duplicating material. The Challenge decision notice should contain the proposal and all the evidence exchanged by the parties. This content should be referenced in the evidence statement but not duplicated.
- V. The evidence statement must only refer to information that was exchanged at the Challenge stage, no new evidence will be admissible at the point of registration. If evidence exchanged with the VOA has been omitted from the Challenge decision then this should be highlighted in the evidence statement.
- VI. All content must be legible and complete. It is your responsibility to obtain a good copy before submitting the evidence.
- VII. The Tribunal may exercise any of its powers it has under the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 (SI 2009/2269), in the event of a failure to comply with this guidance. This may impact on the registration of your appeal.

2. Preparing the Supporting Evidence Statement

The standard specification and format is shown below.

Acceptable formats	<ul style="list-style-type: none">• Microsoft Word (.doc or .docx)• PDF (.pdf)
File specification	<ul style="list-style-type: none">• There should be no macros included.• Minimum font size 12, with double-spacing, must be used throughout the evidence statement.
Layout	<ul style="list-style-type: none">• The evidence statement must have a single index/contents page.• The contents page titles should match the headings for the relevant pages.• The evidence statement must be numbered in ascending order with pages being numbered as footers using page X of Y.• Where possible, the evidence statement must have numbered paragraphs.• Where the evidence statement exceeds 4 pages, a summary should be included which does not exceed 500 words (one A4 page).

What will the Tribunal do with the evidence submitted with my Appeal?

The Tribunal office will check the information provided and confirm where further action is required.

If the evidence submission does not comply with the requirements of this guidance, you will be sent a reply from the Tribunal stating the reasons why. *The Tribunal will work with anyone who requires further assistance when providing evidence during appeal registration.*

Everything you send relating to the appeal will be handled by the Valuation Tribunal Service (VTS) in line with data protection principles and our Privacy Notice.

I am an unrepresented appellant, what will happen to my appeal if I cannot meet the evidence bundle requirements?

The Tribunal understands that **unrepresented appellants** may find it difficult to comply with this guidance. If you have any particular difficulties, you must contact the Tribunal office at the earliest opportunity.

If you have any questions or comments on this guidance please call the Tribunal office on 0303 445 8100 or email appeals@valuationtribunal.gov.uk.