



Non-domestic (business) rates appeals

Your appeal and 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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Definitions

adjourn

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

clerk

The clerk acts as an adviser on points of procedure and law.

council

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

direction

Our written instructions that you and the VO must follow. If you don't keep to the directions, 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 VO has to follow when making that estimate. See <https://www.gov.uk/find-hmrc-contacts/valuation-office-enquiries> 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 person responsible for drawing up and maintaining the rating list.

Valuation Office (VO)

The government organisation 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. You have made an appeal against a decision you received from the VO. Our notice tells you that we have registered 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.
2. By law, we have to let the VO know that you have made an appeal. We will send it a copy of everything you have sent to us.

About this booklet

3. This booklet deals with appeals relating to properties in the rating list.
4. It gives you information about us, the service we provide and what happens next.
5. Another document, 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 decide disputes about council tax and business rates. It is an independent judicial body (like a court) and is not connected to the VO (that set 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 they 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 <https://valuationtribunal.gov.uk/vte-guidance/> or 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. If you received a decision notice from the VO, you will have paid a fee when you made your appeal. The fee you paid will be refunded if your appeal is successful. If you and the VO have agreed to the appeal being decided on the papers alone, without a hearing, you will receive a part refund.
14. We cannot order anyone to pay the costs or expenses of the other side, whatever the outcome of your appeal
15. You can present your own case or ask someone else to represent you. (We cannot represent you or provide anyone to represent you).
16. 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).
17. 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?

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

What happens next?

19. If the VO thinks the evidence you sent us when you made your appeal was not correct (for example, something was missing or something extra was added), it must tell you and us within four weeks of hearing about your appeal.
20. You then have two weeks to accept what the VO has said, explain why you believe it is wrong, or tell us why you think the information the VO has referred to should or should not be included in your appeal.
21. If, before the hearing, you reach a settlement with the VO or decide not to continue with your appeal, please let us know.

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 rating list is based on what the yearly rent for the property was likely to have been on a date before the start of the list. For example, evidence of how much the rent was on or around 1 April 2021 was used for rateable values in the 2023 rating list. This date is known as the 'antecedent valuation date'. When the VO set your rateable value, it looked at the rents being paid on similar properties in the area around this date.
25. When challenging your rateable value it is helpful if you can provide information about the rent (if any) 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 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 was liable for repairs and insurance.

Is there anyone else who can give me advice?

26. 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).
27. 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 Institution of Chartered Surveyors on 024 7686 8555 or email them at contactrics@rics.org.
28. 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 may 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.

29. Our staff will reply to any reasonable request you have for advice on our procedures, but we cannot help you to prepare your case.
30. The main legislation that applies to these appeals is shown on page 13.

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.

31. The notice of hearing will tell you when we will hear your appeal. We will usually give you at least six weeks' notice of the hearing.
32. 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.**
33. If you cannot appear at the hearing, you can:
- ask someone to attend as your representative (see paragraph 39);
 - ask the panel to decide the appeal without a hearing, after considering the papers (see paragraph 41);
 - ask the panel to hear the case without you there (see paragraph 40); or
 - ask us 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).

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

Preparing for the hearing

35. You must show the panel why you think it should allow your appeal. It is your responsibility to prove your case.
36. If you want to submit any new evidence, you must contact us at least four weeks before the date of the hearing to ask us to allow this. Include details of when you received the evidence and why it wasn't available to you sooner. You must send a copy of your request to the VO. (If the VO wants to submit any new evidence, it must ask us to allow this 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 will receive with the notice of hearing, and also in the Consolidated Practice Statement (see the 'Non-domestic rating (NDR) appeals' section).

37. 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.
38. If you and the VO reach an agreement before the hearing, you both need to contact us to ask us to issue a consent order to make the agreement official. Unless we issue a consent order, you must assume that the case is still going ahead and prepare for the hearing. If you decide to withdraw your appeal, you can email us at appeals@valuationtribunal.gov.uk. You can also withdraw an appeal orally at a hearing, but the panel must agree to this.

Do I need to appear at the hearing?

39. It is very helpful if you attend the hearing so that you can present your case, answer the panel's questions and ask the VO 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

40. If you want the panel to hear the case without you there, you **must** contact us and the VO at least two weeks before the hearing date. The VO 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.

A decision without a hearing

41. The law allows us to reach a decision based just on written statements, without speaking to you or the VO 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.
42. The panel may dismiss or strike out your appeal if:
- you do not attend the hearing and 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?

43. 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. 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).

44. 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.
45. 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

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

The clerk

47. 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.

The representative of the VO

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

You

49. You can speak at the tribunal 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

50. 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.
51. 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?

52. 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.
53. The tribunal will follow a procedure set out in the Consolidated Practice Statement (in the 'Model procedure' section).

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Your appeal and preparing for the Tribunal hearing

54. You would normally put your case first. If you would prefer to give your case second, please let us know.
55. During the hearing:
- the tribunal will ask you and the VO to present your cases;
 - you will be able to ask the VO questions;
 - the VO will be able to ask you questions; and
 - the tribunal and the clerk can ask you and the VO questions
56. Before the tribunal 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).
57. The tribunal may decide to inspect the property and the area it is in.
58. 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?

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

What if I have extra needs?

60. Please let us know in good time if you have any extra needs (for example, relating to your sight or hearing). 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).
61. 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.
62. 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

63. We will send you a notice of decision.
64. 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 this notice are wrong,

please let us know so that we can correct them.

65. The notice will include more details on what will happen next.

Can you award costs?

66. 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?

67. 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.

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

69. If you want to complain about the behaviour of a member or members of the tribunal (for example, if you think they made inappropriate comments or were impolite), you will need to contact the Judicial Conduct Investigations Office (www.complaints.judicialconduct.gov.uk).

70. You cannot complain about our 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', which is available on our website along with all our other guidance booklets.

How do I contact you?

71. Our contact details will be on the notice we send you and they are also available on our website at www.valuationtribunal.gov.uk.

72. Our national phone number is 0303 445 8100 and our email address is appeals@valuationtribunal.gov.uk.

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

Relevant legislation

General

- Local Government Finance Act 1988 (as amended) Schedule 6 explains what a rateable value is. Schedule 9 applies to penalty notice appeals for failing to provide information the VO has asked for

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 VO'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.

Hearing checklist for Non-domestic (business) rates appeals

This checklist is to help you prepare for your hearing. You don't need to return it to us.

1. Have you read the booklet 'Your appeal and preparing for your Valuation Tribunal hearing'? ☐
2. Have you read the direction referred to in my notice of hearing? ☐

Please note that your appeal may be struck out if we do not hear from you after we send you the notice of hearing and you do not attend the hearing.

When you know your hearing date, the checklist below may help you.

1. Do you know what your options are if you don't want to attend the hearing? (See paragraph 40 of this booklet.) ☐
2. Have you decided that you would like someone to represent you at the hearing, and let us know who that person is? ☐
3. Do you know the date, time and how to join the hearing? ☐

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

Please remember to give us your appeal number when contacting us.

Valuation Tribunal

Phone: 0303 445 8100

Website: www.valuationtribunal.gov.uk