



Non-domestic (business) rates appeals

The Tribunal's decision on your 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 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.

Contents	Page
Definitions	4
About this booklet	5
What is a notice of decision?	5
What happens next?	5
Non-domestic (business) rates appeals	5
Transitional certificate appeals	5
Completion notice appeals	5
Penalty notice appeals	6
What if there is a clerical error?	6
Can you review your decision?	6
What is a procedural irregularity?	6
How do I apply for a review?	7
Can I appeal against your decision?	7
Judicial review - for all types of appeal	8
How do I make a complaint?	8
How do I contact you?	8
Relevant legislation	9

Definitions

completion day

The day on which a property was finished or could reasonably have been finished.

council

The local authority (billing authority) that sends out council tax bills.

dismiss

The panel turns down your appeal and you no longer have a case with us.

other party

The other side in an appeal, which in this case is the VO valuation officer. The other party is sometimes referred to in decisions as 'the respondent'.

panel

The members of the Valuation Tribunal who hear your appeal.

proposal

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

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, and their rateable value.

transitional certificate

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 VO had been able to change it.

Upper Tribunal

The tribunal which is responsible for settling legal disputes against a decision we have made.

Valuation Office (VO)

The government organisation that assesses properties for their rateable value. The VO's valuation officer is responsible for making sure the rating list is correct and up to date.

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).

About this booklet

1. This booklet gives you information about the notice you have received telling you our decision (the notice of decision) and our reasons for this. It also explains what will happen as a result of the decision. We tell you what you can do to challenge our decision or ask for it to be changed. The information in this booklet applies whether the decision was made by the panel at a hearing or whether it was made without you being there.
2. The booklet contains only a summary of the actions you can take when you receive our decision. It does not cover all of the law. You may want to get advice about your rights.

What is a notice of decision?

3. 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 six years for the public to see. If anything in the notice is wrong, please let us know so that we can correct it.
4. As we are a judicial body (like a court), our decisions bring appeals to an end. Apart from correcting clerical errors and in the limited circumstances when a review can be carried out (pages 6-7), our role ends once we make our decision. Our members and staff cannot enter into any correspondence about the decision.
5. We put all our decisions on our website in full, unless you have applied to have certain information removed, and we have agreed to do this. There are more details about this in our Consolidated Practice Statement (in the 'Publication of decisions' section). The Consolidated Practice Statement is available on our website at www.valuationtribunal.gov.uk, or you can ask us for a copy.

What happens next?

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

Non-domestic (business) rates appeals

7. If we decide that the rating list should be changed, the VO must make the necessary changes within two weeks. It then has a further four weeks to tell the council about the change. The council will look again at your business rates bill.

Transitional certificate appeals

8. If we decide that the rateable value shown on the transitional certificate should be changed, the VO must make the necessary changes within two weeks. It then has a further four weeks to tell the council about the change. The council will look again at your rates bill.

Completion notice appeals

9. If we set a completion day, it will be shown in the decision notice.

Penalty notice appeals

10. If we decide to reduce or cancel any penalty (fine), we will order the VO to act on the decision. The VO must make the necessary changes within two weeks.

What if there is a clerical error?

11. If there is a clerical error in the notice of decision (for example, a spelling mistake or an incorrect number), please let us know. The chairman of the panel may authorise us to correct the 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 you review your decision?

12. In very limited circumstances, our president may allow a review of and order the appeal to be reheard by a different panel.

13. You cannot ask for a review if you think our decision or reasoning is wrong, however much you think we have misunderstood your arguments or the law, or because there are mistakes in the decision. You can only ask for a review if you meet one of the conditions listed below.

14. You or the other party will have to show that at least one of the following conditions has been met in order to ask for a review.

- A document relating to the proceedings was not sent or not received when it should have been by you, us, the VO or anyone else involved in the appeal (or a representative of any of these).
- Someone involved in the appeal did not appear at the hearing and had a good reason for not being there.
- There was a 'procedural irregularity' (see paragraph 16).
- Our decision was affected by a decision of, or an appeal from, the high court or the Upper Tribunal.
- New evidence is found which could not reasonably have been discovered earlier (completion notice appeals only).

15. Our president may decide that the earlier decision should be set aside and the case should be heard again by a different panel. They will only do this if they are satisfied that it is in the interests of justice.

What is a procedural irregularity?

16. A procedural irregularity refers to the way the hearing was carried out, not the actual content of the decision.

17. A procedural irregularity happens when someone who is involved in the hearing fails to keep

to our Consolidated Practice Statement. It does not cover a member of the panel making a mistake.

How do I apply for a review?

18. If you want to ask 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. Our president will only accept late applications if you can provide good reasons for the delay (for example, reasons that you have no control over).
19. If we accept your application for a review, we will write to you explaining the procedure for dealing with it.
20. The Consolidated Practice Statement (the 'Reviews and setting aside decisions' section) sets out the procedure for dealing with reviews.

Can I appeal against your decision?

21. This section explains your right to appeal against our decision, depending on the type of case. Please read the section that applies to the type of appeal you are making. Remember that the other party can also appeal against our decision.

Appeals against decisions about the rating list, a completion notice or a penalty for failing to provide the valuation officer with information.

22. If you are not happy with our decision, you can appeal to the Upper Tribunal (Lands Chamber) within 28 days of the date of the decision, as long as you:
 - appeared at the hearing or were represented at the hearing;
 - applied to have the case heard on the papers (without you or the other party involved being there); or
 - made an unsuccessful application to have the decision reviewed because you were not present or represented at the hearing.
23. To appeal to the Upper Tribunal, fill in appeal form T385 which you can get 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

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

Penalty notice appeal decisions

25. You cannot appeal to the Upper Tribunal against our 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 a rating list. However, see below for information about judicial reviews.

Judicial review - for all types of appeal

26. The high court may carry out a judicial review to find out if we have acted outside our powers in making our decision, or if we 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.

27. Contact details for the high court are as follows:

The Administrative Court
Royal Courts of Justice Strand
London WC2A 2LL.
Phone: 020 7947 6655
Email: generaloffice@administrativecourtoffice.justice.gov.uk

How do I make a complaint?

28. 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.

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

30. 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).

31. You cannot complain about our decision. The only way to object to a decision is to appeal. There is more information on this in paragraph 21.

How do I contact you?

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

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

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

Relevant legislation

- Local Government Finance Act 1988 (as amended)
- Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 SI 2009 No 2268 (as amended)
- Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 SI 2009 No 2269
- The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 SI 2022/1403
- The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2026 SI 2026/81

Please remember that the law sometimes changes, so you will need to check that any legislation you refer to 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