



NON-DOMESTIC RATING 2023 RATING LISTS

A guide to our NOTICE OF ACKNOWLEDGEMENT OF APPEAL

This guide does not cover every aspect of the appeals process. We do not have to follow everything in this guide, and it does not affect how we use the relevant laws or regulations. We will reply to any reasonable request you have for advice or clarification.

WHAT IS THE VALUATION TRIBUNAL?

The Valuation Tribunal for Wales (VTW) is a judicially independent body that is established by law to hear and determine appeals in respect of Non-Domestic Rates, Council Tax and Drainage Rates. The VTW operates throughout Wales and its administrative office is in Newport.

The Tribunal is independent of both the Valuation Office Agency (VOA), which sets the Rateable Values, and the Council/Billing Authority (BA), which issues rates demands.

Members of the VTW are local people who are volunteers. They come from all walks of life, receive formal training, and are experienced in hearing appeals. Usually, three members will hear your appeal, although two members can hear an appeal if everyone at the hearing agrees. A clerk, who is a paid employee of the Tribunal, advises on points of procedure and law.

The Tribunal provides a free service so it cannot award costs against you. However, you do have to meet your own costs in going to the tribunal hearing.

WHY HAVE I RECEIVED A NOTICE OF ACKNOWLEDGEMENT?

You have made an appeal to the VTW against:

- a decision you received from the VOA;
- a completion notice issued by the BA; or
- a penalty notice issued by the VOA.

Our notice tells you that we have registered 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 details contained in the notice are incorrect, please contact the Tribunal office immediately.

WHAT HAPPENS NEXT?

2023 Rating List Appeals

By law, we must let the VOA know that you have made an appeal against its decision, and we send it a copy of everything you have sent us. The VOA has an opportunity to dispute the inclusion of evidence that has not been disclosed previously or to request the inclusion of evidence that was exchanged during the challenge process but has not been referred to within the appeal that you have made. It must do this within 4 weeks of receipt of the copy of your appeal.

The VOA must notify you and the Tribunal if it disputes the material provided with your appeal. You have 2 weeks from the date of this notification to inform the Tribunal that you accept what the VOA has said or provide reasons why you think the material should or should not be included. Further information regarding this and other procedures that you should familiarise yourself with are contained within our Standard Directions for 2023 Rating List appeals, which can be found on our website.

If you manage to settle your appeal with the VOA, please let the Tribunal know. You may withdraw your appeal, in writing, at any stage before the hearing date.

Completion Notice Appeals

A copy of your appeal against the BA's completion notice has been sent to the Council. It may be possible for you to negotiate and agree a different completion date and if you settle your appeal, please let us know. You may withdraw your appeal at any time before the hearing.

Penalty Notice Appeals

A copy of your penalty notice appeal has been sent to the VOA. If the VOA withdraws its penalty notice, please let us know. You may withdraw your appeal at any time before the hearing date.

DO I STILL NEED TO PAY MY RATES?

Even though you have made an appeal, you must still make the payments shown on your bill.

INFORMATION ABOUT RATING APPEALS

2023 Rating List Appeals

The Rateable Value (**RV**) for a property entered in the rating list is based on its rental value at the Antecedent Valuation Date (**AVD**). The AVD for the 2023 Rating List is 1 April 2021.

When the VOA set the RV, it looked at the rent (if any) paid on your property at the AVD and compared it with rents on similar properties to set levels of value. Although the VOA values most properties by looking at rents, it does use other methods to value some properties.

The rating list entries for properties in England and Wales can be viewed VOA's website:
www.voa.gov.uk

Completion Notice Appeals

The completion notice issued by the BA informs you of the date that the Council think your property was completed or could be completed by. Liability for rates (including any exemption period) will be calculated from this date.

Penalty Notice Appeals

The VOA has either issued a penalty notice (Part 2 penalty) because it considers that you have provided incorrect information either knowingly, recklessly, or carelessly during the check and/or challenge stages of the appeals process. Or it has issued a penalty notice under Schedule 9 of the Local Government Finance Act 1988 because you have failed to provide information requested to assist it to value your property.

WHAT HAPPENS AT THE TRIBUNAL HEARING?

When your appeal is listed for hearing, you will receive a Notice of Hearing that will advise you of the date, time and venue for the tribunal. We will normally give you six weeks' notice of the hearing.

Proceedings at the hearing are usually informal, however the Tribunal's procedures are governed by law and it has its own Protocols (practices and procedures), which provide further guidance regarding what it expects from the parties that appear before it. These Protocols and further guidance can be found on our website.

The tribunal will decide who will present their case first and will ensure that those who are unfamiliar with its procedures are given every opportunity to present their evidence, and that the relevant facts are brought out as fully as possible.

DO I NEED TO COME TO THE HEARING?

All parties are expected to appear at the hearing unless they provide at least two weeks' notice to the Tribunal that they wish the appeal to be heard without them being present. You can come to the hearing, either in person or via video link. Attending the hearing allows the tribunal to clarify the issues in dispute and ask questions, if necessary.

If neither you nor your representative attends the hearing, without prior notice, the tribunal may strike out or dismiss the appeal.

If you have any needs related to, for example, your sight, hearing or mobility, or you need an interpreter, please let the Tribunal office know in advance, we will do our best to help.

Your appeal can however be dealt with in the following ways based on a clear and concise submission.

Written representations

This is a formal procedure governed by statutory regulations. The Tribunal can only deal with your appeal in this way **if all parties agree in writing to use this method**. It involves the formal exchange of written statements over a number of weeks (usually 12 weeks).

If this method of determination is agreed by the parties, the Tribunal will give full details of how the procedure operates at that time.

When the exchange of material is completed, a tribunal will sit to consider all written representations without the parties present. It may make a decision, or it may ask the parties for additional material to assist it further. It may decide that it can only deal with the case by holding a formal hearing.

Written submission

If you cannot come to the hearing and want your case heard in your absence, but the parties have not agreed to the formal written representations' procedure, you must write and give details of any points that you want considered. Other parties will still come to the tribunal hearing.

CAN I COMPLAIN ABOUT THE SERVICE PROVIDED?

If you have a complaint about the way the VTW administration has handled your case, you should first write to the Tribunal at the address shown on our notices. You will be informed of the Tribunal's full complaints procedure in the clerk's response.

You can only use this process to make a complaint about the way your appeal has been dealt with administratively by the Tribunal. Further appeal against the decision is to the higher courts.

LANGUAGE CHOICE: WELSH OR ENGLISH

Notices are routinely prepared in either Welsh and/or English dependent on the language used on the original appeal application. However, you can notify us of a change of language choice whilst we are administering your case and setting up your tribunal hearing.

Correspondence and telephone calls in Welsh and English are welcomed. Writing to us in Welsh will not lead to a delay in our reply.

FURTHER INFORMATION

This guide is one of a series of leaflets that give information about our services. Our other guides include:

- a guide to our notice of hearing; and
- a guide to our notice of decision.

We also offer guides on dealing with Council Tax Valuation, Council Tax Liability and Council Tax Reduction appeals. This guidance is available on the VTW's website or can be requested by contacting the Tribunal office at the address shown on our notices.

Our records

By law, anyone can visit the Tribunal office to look at copies of agendas and decisions made by the Tribunal in the last six years. Agendas are lists of appeals that have been given a hearing date.

You can find more information about the VTW and its publications on our website:
www.valuationtribunal.wales

It also links to a portal where you can see our appeal listings and decisions online.

Relevant legislation

The principal legislation under which Non-Domestic Rating is administered is the Local Government Finance Act 1988 and supporting regulations, particularly:

Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations WSI 2023/350

Our office

Valuation Tribunal for Wales
22 Gold Tops
NEWPORT
NP20 4PG

Tel: 01633 255003

E-mail: correspondence@valuationtribunal.wales