

# NON-DOMESTIC RATING 2023 RATING LISTS

A guide to our NOTICE OF DECISION

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 A NOTICE OF DECISION?

The Notice of Decision advises you of the decision of the tribunal and gives the reasons for the decision.

#### NON-DOMESTIC RATING APPEALS

Where the tribunal has ordered an alteration of the Rating List, the Valuation Office Agency (VOA) must comply with that order within 14 days. Once it has done so, it has a further 28 days in which to notify the Council/Billing Authority (BA) of the alteration. If applicable, the BA will then reassess the rates payable.

#### **COMPLETION NOTICE APPEALS**

If an alteration of the completion day has been ordered, the VOA and the BA will be advised of this decision, and each will take the action required.

#### PENALTY NOTICE APPEALS

If the tribunal orders the Valuation Officer (VO) to reduce or remit the penalty, the VO will take the action required.

## CAN THE TRIBUNAL REVIEW THE DECISION?

The tribunal can **only** consider an application for a review of its decision on the following grounds:

- that the decision was wrongly made as a result of clerical error;
- that a party did not attend the hearing and can show good reason why they did not;
- that the decision is affected by a decision of the High Court or The Lands Chamber of the Upper Tribunal in respect of the property that is the subject of the tribunal's decision; or
- that there has been some procedural irregularity in the proceedings.
- In Completion Notice Appeals only there is an additional ground which allows new
  evidence to be considered where it has become available and could not reasonably have
  been anticipated or obtained earlier.

If you wish to apply for a review on any of the above grounds, you should write to the clerk of the tribunal setting out the grounds for a review. An application for a review may be dismissed if it is not made within **28 days** of the date the decision was notified to the parties.

#### CAN I APPEAL AGAINST THE DECISION?

Any person who appeared or was represented at the hearing (or appealed by formal written representation under the Regulations) and is aggrieved by the decision may, within **28 days** of the date on which notice is given of the decision or order, appeal by notice in writing to The Lands Chamber of the Upper Tribunal.

Notice of Appeal in the form prescribed by the Lands Chamber Rules, should be sent to:

Upper Tribunal (Lands Chamber)
5<sup>th</sup> Floor, Rolls Building
7 Rolls Buildings
Fetter Lane
London
EC4A 1NL

Tel No: 020 7612 9710 Fax No: 020 7612 9723

Email: lands@justice.gov.uk

Website: www.gov.uk/appeal-upper-tribunal-lands

The form is available on the Lands Chamber website:

https://www.gov.uk/government/publications/form-t385-notice-of-appeal-against-a-decision-of-avaluation-tribunal

You should be aware that the Lands Chamber can award costs against the unsuccessful party. You may therefore wish to consider seeking professional advice before appealing to the Lands Chamber.

Decisions in respect of penalties cannot be appealed and the tribunal's decision is final, although you may be able appeal to ask the High Court to carry out a judicial review where you believe the tribunal has acted outside its powers or has not acted correctly at the 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 clerk of the tribunal, at the address shown on our notices. You will be informed of the Tribunal's full complaints procedure in the tribunal 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 Lands Chamber of the Upper Tribunal.

#### **FURTHER INFORMATION**

#### 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.

# Our office

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