

## NOTICE OF APPEAL -- 2023 RATING LIST

### IMPORTANT: PLEASE READ THIS SECTION BEFORE YOU COMPLETE THIS FORM

An appeal may only be submitted to the Valuation Tribunal in the following circumstances.

- You have made a formal proposal to the Valuation Office Agency (VOA)<sup>1</sup> to alter the rating list and the VOA has failed to give you a final decision on the matter within 18 months of you making your proposal (or by a later date if you have agreed one).
- You have made a formal proposal to the Valuation Office Agency to alter the rating list and the VOA has issued a final decision on the matter which you disagree with.
- You have received a Penalty Notice from the VOA and you do not believe it was right to impose a penalty.

If one of the above circumstances applies to you, you may use this form to register an appeal with the Valuation Tribunal (VT). **There are time limits for registering an appeal with the VT.** If you are appealing in the first two circumstances described above, you must register your appeal WITHIN FOUR MONTHS of the relevant circumstance arising. In the case of a Penalty Notice, you have 28 DAYS from the date of issue of the notice in which to appeal.

Late appeals MAY be accepted by the Tribunal President, but only in cases where it is clearly demonstrated that the delay in making the appeal has arisen by reason of circumstances beyond the applicant's control. Reasons for the late submission of the appeal must be provided on the form and the President's decision whether to accept a late appeal is final.

Guidance covering the information that is required by the specific sections of this form can be found at the end of this document.

Are you appealing in the first circumstance described above?

If "Yes",  
complete Sections A and B

Are you appealing in the second circumstance outlined above?

If "Yes",  
complete Sections A and C

Are you appealing a Penalty Notice?

If "Yes",  
complete Section A and D

Are you making a late appeal?  
(i.e. outside the legislative 28 day or 4 month time limit)

If "Yes",  
complete Section E

<sup>1</sup> The Valuation Office Agency (VOA) is the agency which is responsible for compiling and maintaining the rating list.

## Section A – Personal Details

Please enter your details below - **NB:** *If you are completing this section on behalf of someone else, please write their details in the box below.*

<b>Full Name</b>	
<b>Address of appeal property:</b>	
<b>Contact Details</b>	
<b>Address:</b>	
<b>Telephone No.:</b>	
<b>Email Address:</b>	

<b>Contact Name of Representative: <i>(if applicable)</i></b>	
<b>Representative's Contact Details</b>	
<b>Address:</b>	
<b>Telephone No.:</b>	
<b>Email Address:</b>	

Do you give your authority for the above-named person to act on your behalf regarding this appeal?

Yes	No

How would you or your representative prefer to be contacted?

	You	Representative
<b>Post:</b>		
<b>Telephone:</b>		
<b>Email:</b>		

## Section B – A Decision Notice has NOT been issued by the VOA

*[N.B. The process of challenging an entry in the Rating List should be completed within 18 months or by a later end-date agreed with the VOA. If the VOA **has not issued a final decision notice** within the 18-month or extended period, you may use this section to appeal to the VT. Appeals must be submitted within 4 months of the end of the challenge period.]*

VOA reference number:	
The date you made your challenge (proposal to alter the rating list):	
Alternative end-date agreed with VOA (if any):	

On what grounds are you making this appeal? (Please mark the relevant box)

	The valuation for the hereditament is not reasonable
	The list is inaccurate for some other reason
Please use the space below to identify which particulars of the grounds of your proposal have not been agreed with the VOA:	

You need to submit the following documents with your appeal. Please mark the boxes to indicate that you have done so.

	Copy of your proposal and any information or evidence submitted to the VOA during the challenge stage
	Copy of any information or evidence provided to the proposer by the VOA during the challenge stage
	A statement highlighting the matters in dispute and providing supporting evidence and the key points that will be relied upon.

*[NB – If this appeal is being submitted later than the 4-month deadline referred to above, you **must** also complete **Section E** to request an extension to the appeal time limit.]*

## Section C – A Decision Notice HAS BEEN issued by the VOA

*[N.B. The process of challenging an entry in the Rating List should be completed within 18 months or by a later end-date agreed with the VOA. If the VOA **has issued a final decision notice** within the 18-month or extended period, you may use this section to appeal to the VT. Appeals must be submitted within 4 months of the end of the challenge period.]*

VOA reference number:	
The date you made your challenge (proposal to alter the rating list):	
Date of the VOA's Decision Notice:	

On what grounds are you making this appeal? (Please mark the relevant box.)

	The valuation for the hereditament is not reasonable
	The list is inaccurate for some other reason

What is your reason for making this appeal? (Please mark the relevant box.)

	The VO has decided not to alter the list following your proposal
	The VO has decided to alter the list following your proposal but not in the way you wanted

Please submit the following documents with your appeal. Please mark the boxes to indicate that you have done so.

	Copy of the Decision Notice received from the VOA
	Copy of your proposal and any information or evidence submitted to the VOA during the challenge stage (if not already included within VOA's Decision Notice)
	Copy of any information or evidence provided to the proposer by the VOA during the challenge stage (if not already included within VOA's Decision Notice)
	A statement highlighting the matters in dispute and providing supporting evidence and the key points that will be relied upon.

If any of the documents listed above are contained within the VOA Decision Notice, there is no need to provide duplicate copies of this material.

*[NB – If this appeal is being submitted later than the 4-month deadline referred to above, you **must** also complete **Section E** to request an extension to the appeal time limit.]*

## Section D – Appeal against a Penalty Notice issued by the VOA

In relation to the property specified in the Penalty Notice, are you:

*[NB please answer “Yes” in both boxes if you are the owner and occupier]*

the Owner

the Occupier

The date the Penalty Notice was issued

*[NB a copy of the penalty notice **must** be submitted with the completed appeal form. Failure to submit this will result in a delay in registering your appeal.]*

Please use the space below to explain your reasons for appealing

*[NB – If this appeal is being submitted later than the 28-day deadline, you **must** also complete **Section E** to request an extension to the appeal time limit.]*

## Section E – Reason for late application

Please use the space below to explain why the appeal was not submitted within the specified time limit:

***For office use only:***

Date submitted to VT President for consideration:

Application Authorised:

Date Application Authorised:

Application Refused:

Date Application Refused:

## Guidance Notes

**Please read this information carefully. You may find it helpful.**

**Before completing this form** you must ensure that you have followed the procedures for the Check & Challenge stages with the Valuation Office Agency (VOA).

### Notes to help you fill in the appeal form

**Sections A** – This section need to be completed in all cases and should provide the Tribunal with the name of the person (the appellant) who is disputing the Notice. It also allows the appellant to inform the VT of the details of anyone they are authorising to act on their behalf and who may be representing them with regard to this appeal.

The VT will use these details to register this appeal and record the preferred method of communication.

### Section B – A Decision Notice has NOT been issued by the VOA

Please use this section if a challenge has been submitted to the VOA but a Decision Notice has not been received within 18 months or by the agreed end-date for the completion of the challenge stage. It is important to let us know if an alternative end-date has been agreed, as this could affect the right to appeal.

This appeal must be submitted within 4 months of the 18-month time period or the agreed end-date for completion of the challenge process.

Use the tick box provided to let us know the grounds for the appeal and use the space provided to identify the particulars of the grounds which have not been agreed with the VOA.

Do not forget to enclose the appropriate documentation when submitting your form. The VT will be unable to register your appeal without this information.

### Section C – A Decision Notice HAS BEEN issued by the VOA

This section allows the Decision Notice issued to you by the VOA to be appealed. This appeal must be made within 4 months of the date of issue of the Notice. It is therefore important to supply a copy of the Challenge Decision Notice when submitting this form.

Use the tick boxes provided to let us know the grounds and reasons for this appeal.

Do not forget to enclose the appropriate documentation when submitting this form. The VT will be unable to register your appeal without this information.

### Section D– Appeal against a Penalty Notice issued by the VOA

The Valuation Office Agency (VOA) can issue a penalty notice to the owner or occupier of a property if they fail to provide information required by it to value a property for non-

domestic rates or if they provide false information during the Check or Challenge procedures.

Please complete the details requested in Section D and return this form with a copy of the penalty notice within 28 days of receiving the notice from the VOA.

Please explain the reasons for appealing in the space provided. If there is insufficient space, you can attach a separate sheet to provide full details of the appeal. For Schedule 9 Penalty Notice appeals the reasons should explain that you either do not have this information, you have a reasonable excuse for not providing it by the deadline or that it was provided as requested. Please provide some proof of sending the information if it is contended that you have supplied it. In the case of Part 2 Penalty Notice Appeals the reasons should explain that the information was not knowingly, recklessly or carelessly provided to the VOA.

### **Section E – Reason for late application**

An appeal must be made within 4 months of the date of issue of the Decision Notice or within 4 months of the end of 18-month period allowed for completion of the challenge stage by the VOA. If a later end-date for completion of the challenge stage has been agreed between you and the VOA and no Decision Notice has been issued, the 4-month time limit to appeal will run from this later agreed date. If you have failed to make the appeal within the specified timescale and have good reason for its late submission, you should complete Section E. However, if you are appealing a Penalty Notice you must appeal within 28 days from the date of issue of that notice.

In Section E you need to explain the reasons behind the late submission of this appeal.

The appeal form will then be submitted to the VT President who should they see fit can authorise the appeal to be considered out of time. If a certificate authorising the registration of this appeal is issued, the details provided in Section B, C, or D will be used to register your appeal, thus preventing any further delay.

### **DATA PROTECTION**

The Valuation Tribunal for Wales (VTW) is a data controller under the Data Protection Act. We keep information for legal reasons, for example, to enable the Valuation Tribunal to make decisions about appeals. Records of these decisions are required to be retained for a period of six years.

When we receive your appeal we may need to obtain certain information about it from the Council or Valuation Office Agency (VOA). This will help us deal with your appeal as quickly as possible. By law, we also must forward a copy of your appeal to the Council or the VOA.

We will only use the information we get from you, the Council or the VOA in connection with your appeal.

**Please note:** We do not return any documents that you send us unless a specific request is made by you at the outset of the appeal process. All documents will be scanned, shredded and disposed of securely, therefore do not send original documents.



## ADDITIONAL INFORMATION

These notes do not give full details of the law. More information can be found on the VT's website:

[www.valuationtribunal.wales](http://www.valuationtribunal.wales)

If you require further information or assistance completing the form, please contact the VT Office, details of which are shown below.

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NEWPORT  
NP20 4PG

Tel: 01633 255003

E-mail: [correspondence@valuationtribunal.wales](mailto:correspondence@valuationtribunal.wales)