

Contents

A guide to business rates in England

Part one: who pays the business rates

- Q1 Who has to pay the business rates?*
- Q2 What is a non-domestic property?*
- Q3 What if I work from home?*
- Q4 What if I own a holiday home or a bed-and-breakfast?*
- Q5 Are any non-domestic properties exempt from business rates?*
- Q6 How much will I have to pay?*
- Q7 When and why do the multipliers change?*
- Q8 What is revaluation?*
- Q9 What about the change in the multipliers, following a revaluation?*
- Q10 What are transitional arrangements and why do we have them?*
- Q11 How are increases limited?*

- Q12 Are reductions in bills limited too?*

Part two: paying the business rates

- Q13 When will I get the bill?*
- Q14 Do I qualify for any relief?*
- Q15 What if my authority does not grant me relief?*
- Q16 What if can't afford to pay my bill or I think it is wrong?*
- Q17 What if I don't pay?*
- Q18 What recovery action can the local authority take?*
- Q19 What powers does the liability order give the council?*
- Q20 Does the council have any other powers to recover a debt?*
- Q21 What if I am unable to pay even after enforcement action has been taken?*

Part three: rateable values and appeals

- Q22 What is a rateable value?*
- Q23 What if my rateable value is nothing like the rent I pay?*

- Q24 I have received a form from the VOA asking lots of questions about my property - what is this?*
- Q25 How can I find out what my rateable value is?*
- Q26 What if I think my rateable value is wrong?*
- Q27 On what grounds can I make a proposal to alter my rateable value?*
- Q28 When can I make a proposal?*
- Q29 How will my appeal affect the amount I have to pay in business rates?*
- Q30 Are there limits on backdating?*
- Q31 How do I make my proposal?*
- Q32 What happens next?*
- Q33 Will transitional arrangements be affected if I appeal?*
- Q34 The VOA has sent me a transitional certificate. What is this?*

Part four: the valuation tribunal

- Q35 What is the valuation tribunal?*
- Q36 Can I withdraw my appeal?*
- Q37 When will the hearing take place?*

- Q38 What information will I be given?*
- Q39 Do I need to go to the hearing?*
- Q40 Who will be at the hearing?*
- Q41 What happens at the tribunal hearing?*
- Q42 Will the tribunal tell me their decision on the day?*
- Q43 Can a tribunal increase my rateable value?*
- Q44 Can the tribunal award costs?*
- Q45 Is the tribunal's decision final?*
- Q46 Where can I find out more about the valuation tribunal?*

Part five: more information

- Q47 Who should I contact for more information?*
- Q48 Should I employ a rating adviser?*

A guide to business rates in England

Businesses and other occupiers of non-domestic properties pay non-domestic rates (also known as business rates) to contribute towards the cost of local authority services.

Business rates paid by ratepayers are collected in a central account held by Communities and Local Government and then redistributed back to local authorities as part of the local government finance settlement.

This guide explains how the non-domestic rating system works and provides information on:

- **how bills are worked out**
- **which properties are exempt (do not have to pay business rates) or entitled to claim relief**
- **how transitional relief is worked out**
- **how to appeal against your rateable value**

There are four main organisations involved in local government finance and each one has a separate responsibility in relation to business rates.

- **Communities and Local Government** - *responsible for setting the overall government policy on local taxation in England.*
- **Valuation Office Agency (VOA)**, an executive agency of Her Majesty's Revenue and Customs - *assesses rateable values which are used for working out business rates bills.*
- **Valuation Tribunal Service (VTS)** - *an independent body which has the power to deal with appeals relating to business rates (and council tax).*
- **Local (billing) authorities** - *who are responsible for working out your business rates bill, giving any reliefs that may be due and collecting the money.*

Part one: who pays business rates?

In this section we will tell you about:

- **who has to pay business rates**
- **how the council works out your bill**
- **reliefs and exemptions from the business rates**

Q1 Who has to pay the business rates?

The occupier of a non-domestic property normally pays the business rates – usually this is the owner-occupier or leaseholder. If a property is empty, the owner or leaseholder may be liable to pay business rates on the property, although this will be at a reduced rate (see reliefs - part two).

Q2 What is a non-domestic property?

Non-domestic properties - often referred to as “hereditaments” - are business properties such as shops, offices, warehouses and factories

and any other property that is not classed as domestic, such as that occupied by charities and voluntary organisations. In some cases, properties may be used for both domestic and non-domestic use (for example, a shop with a flat above it), in which case both council tax and business rates will be charged on the relevant portion of the property.

Q3 What if I work from home?

If you work from home, your local council may charge business rates for the part of the property used for work, and you will have to pay council tax for the rest of the property (although your property’s valuation band may change). It will depend on the circumstances of your case and you should ask your local valuation office for advice. Details are at the back of this guide.

Q4 What if I own a holiday home or a bed-and-breakfast?

Unless you plan to let your holiday home for at least 140 days a year, you will not have to pay business rates on the property. You will have to pay council tax instead.

If you offer bed-and-breakfast accommodation in your own home to six people (or fewer), you will not be liable for business rates as long as you are living in the property. Instead, you will have to pay council tax on the whole property.

If you let your holiday home for 140 days a year or more, or you provide bed-and-breakfast for more than six people at any one time, you will have to pay business rates on the whole or part of your property. You will still have to pay council tax on the part of your property you use as your home.

Q5 Are any non-domestic properties exempt from business rates?

Some types of property are exempt from business rates. This means that no business rates are charged for them. Exempt properties include:

- agricultural land and buildings
- fish farms
- some churches and other places of public religious worship
- sewers
- public parks
- certain property used for the disabled
- swinging moorings for boats.

The business rates bill

Q6 How much will I have to pay?

Every non-domestic property, unless it is exempt, has a rateable value. We explain rateable values, and how you can challenge them if you want to, in part three of this guide.

Your local council works out your business rates bill using a multiplier, which the government sets with effect from 1 April each year for the whole of England. There are two multipliers: for those receiving small business rate relief (see reliefs - part two), the small business non-domestic rating multiplier is used; for all other ratepayers, the non-domestic rating multiplier is used.

The non-domestic rating multiplier is made up of the small business non-domestic rating multiplier plus a small supplement to fund small business rate relief. For example, in 2007-08, the small business multiplier was set at 44.1p and the non-domestic rating multiplier was set at 44.4p. So, if you are not receiving small business rate relief and your rateable value is, say, £25,000, the local authority will multiply this by 44.4p and your bill for the year will be £11,100.

This may be the amount you have to pay, but it could be reduced by any transitional or other reliefs (see part two below).

Q7 When and why do the multipliers change?

The government normally changes the multipliers every year to move in line with inflation and, in the case of the non-domestic rating multiplier, to take account of the cost of funding small business rate relief. This is so that the value of the money raised through business rates to fund local services each year stays the same.

Q8 What is revaluation?

A revaluation of the rateable values of non-domestic properties (see Q22) is undertaken by the VOA every five years. The purpose of a revaluation is to update the rateable value in line with changes in the property market.

The next revaluation is due in 2010.

Q9 What about the change in the multipliers, following a revaluation?

Following a revaluation, the multipliers may change by a different amount than is explained in Q7, but the total amount raised by the business rates will stay the same after allowing for inflation. So, if the total level of rateable values goes up because property values in general have risen, the multipliers will fall to make sure that the value of the total amount raised from ratepayers stays the same.

Q10 What are transitional arrangements and why do we have them?

At each revaluation, a transitional scheme is also introduced to protect the ratepayer from sharp increases in their rates bill. This is because property values, which affect the rental potential of the property and therefore the rateable value on which rate bills are calculated, change a good deal between each revaluation.

Transitional relief is designed to ease the impact of revaluation, by

phasing in the changes to the rates bill over a period of time.

Increases up to the amount which would be paid based on the new rateable value without any transitional arrangements are phased in over a maximum of four years.

To help pay for the limits on increases in bills after a revaluation, there are also limits on reductions in bills (see Q12).

The transitional scheme introduced in England following the revaluation in 2005 ensured that business rate bills did not change beyond certain limits in 2005-06. Many bills changed by less than these amounts and the amount payable depended on a number of factors that are described more fully in the next section.

Under the transitional relief scheme, limits continue to apply to yearly increases and decreases in the following years over the four year life of the scheme until the full bill is payable (rateable value times the multiplier).

The transitional arrangements apply only to the bill based on your property at the time of the revaluation. If there are any changes to the rateable value of the property (eg because an extension has been added) after the revaluation date, transitional arrangements will not **normally** apply to the part of your bill that applies to any increase or decrease in rateable value due to those changes.

	Greater London)	
2005-06	5%	12.5%
2006-07	7.5%	17.5%
2007-08	10%	20%
2008-09	15%	25%
2009-10	n/a	n/a

Q11 How are increases limited?

Transitional limits apply if, in any year, the amount you would have to pay (based on your rateable value times the small business multiplier) is higher than the previous year's bill (based on the amount due on 31 March) by more than the amounts shown below. If this is the case, your bill will be increased by these amounts.

Year	Small property (rateable value of less than £15,000 or £21,5000 in	Large property (all others)
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But remember, after these limits have been applied to your bill, your bill will still increase in line with inflation. This is based on the retail price index in the previous September.

Please note that your rates bill will also include a supplement if you are not receiving small business rate relief (see Q6)

Q12 Are reductions in bills limited too?

Yes. Transitional limits also apply if, in any year, the amount you would have to pay (based on your rateable value times the small business multiplier) is lower than the previous year's bill (based on the amount due on 31 March) by more than the amounts shown

below. If this is the case, your bill will be reduced by these amounts.

Year	Small property (rateable value of less than £15,000 or £21,500 in Greater London)	Large property (all others)
2005-06	30%	12.5%
2006-07	30%	12.5%
2007-08	35%	14%
2008-09	60%	25%
2009-10	n/a	n/a

But remember, after your bill has been reduced by these limits, your bill will still increase in line with inflation. This is based on the retail price index in the previous September.

Please note that your rates bill will also include a supplement if you are not receiving small business rate relief (see Q6)

Part two: paying the business rates

In this section we will tell you about:

- **when to expect your bill**
- **other types of relief**
- **how you can pay your business rates**
- **what may happen if you don't pay your business rates**

Q13 When will I get the bill?

You will normally receive your business rates bill from your local council in March or April. It will tell you the amount you have to pay in the coming financial year and how the council has worked out that amount. Although your local council will issue the bill and you will pay your business rates to them, the bill will show information about the charges and services of all the various authorities working in your area, including county councils and

police and fire authorities, who also receive some of the business rates.

The bill will also show the amount of each instalment of the total amount and the dates on which you should pay each one. The council will normally ask you to pay over 10 months.

Q14 Do I qualify for any relief?

As well as transitional arrangements, which we explained in part one, there are reliefs available for certain types of property. We can only explain them briefly here. If you think you qualify for relief, you should contact your local council.

You may be able to get relief if one of the following applies to you.

- **Your property is empty and unused.** – In general, there will be no business rates to pay for the first three months that the property is empty. After that, you will have to pay an empty property rate which is 50 per cent of the normal bill. Normally,

occupiers pay the rates and they only fall to the owner where the property is unoccupied.

However, for industrial buildings, listed buildings and small properties with rateable values of less than £2,200, you do not have to pay empty property rates even after the first three months have expired. Also, charities and community amateur sports clubs (CASCs) liable for unoccupied rates pay 10 per cent of the occupied rates.

- **Your organisation is a charity.** – If your property is used wholly or mainly for charitable purposes, you are automatically entitled to an 80 per cent reduction on your bill, although you will need to inform the council to make sure you receive it. Your council also has discretion to give you a further reduction, or to cancel the bill altogether.
- **Your organisation is a Community Amateur Sports Club (CASC)** - If your sports club has registered with Her Majesty's Revenue and Customs as a CASC and is wholly or mainly used

for the purposes of that club or other registered clubs, then you will be entitled to 80 per cent mandatory relief. Your council also has discretion to top the relief up to 100 per cent.

- **Your organisation is a not a charity but is another type of non-profit making organisation.** – You are not automatically entitled to relief, but your council has discretion to grant up to 100 per cent relief. To qualify, the organisation must be charitable, religious, or concerned with education, social welfare, science, literature or the fine arts, or the property must be used by a non-profit making organisation and used wholly or mainly for the purpose of recreation.
- **Your business is in a designated rural settlement with a population below 3,000** - The types of business that qualify for rural rate relief are:
 - the only village shop, general store or post office with a rateable value up to £7,000
 - a food shop with a rateable value up to £7,000

- the only village pub or petrol station with a rateable value up to £10,500.

These premises are entitled to a 50 per cent reduction in the business rates bill, or more at the council's discretion.

Other businesses in a qualifying rural settlement may also be granted up to 100 per cent relief by the local council, provided the rateable value doesn't exceed £14,000 and the business is of benefit to the community.

- **Part of your property is not being used and is completely unoccupied for a short time.** – In these circumstances, the council may consider giving you relief to reduce the amount you have to pay. However, the council will only do this if they decide you are entitled to relief and if part of your property is clearly beyond use for a period of time.
- **You are suffering severe hardship and cannot pay your business rates bill.** – Your local council may decide to give you

up to 100 per cent relief. They normally only do this in extreme cases of hardship and for businesses which are particularly important to the local community. This is because local council tax payers will cover part of the cost of the relief.

- **You occupy a single property with a rateable value below £15,000 (£21,500 in London) (“small business rate relief”).** - If you are a qualifying business occupying a single property with a rateable value of £5,000 or less, you may be entitled to 50 per cent relief. For qualifying properties with a rateable value between £5,001 and £10,000, relief is based on a sliding scale with zero per cent relief for properties with a rateable value of more than £10,000. Qualifying properties with a rateable value below £15,000 (£21,500 in London) will have their rate bills calculated using the small business non-domestic rating multiplier.

In some cases, ratepayers occupying more than one property can qualify for the relief, provided the overall rateable value threshold is not exceeded. Also, certain changes in

circumstances need to be notified to the council. Small business rate relief is not granted automatically - you need to apply to your local council.

If you think you may qualify for any of these reliefs, you should contact the business rates section of your local council for more information and advice on how to obtain the relief.

Q15 What if my authority does not grant me relief?

There is no set appeals procedure if you disagree with your council's decision not to award relief, but your local authority will have its own procedure in place for dealing with such disagreements. You may wish to obtain independent advice if agreement cannot be reached.

The government cannot overturn a decision by a council not to award relief.

Q16 What if I can't afford to pay my bill or I think it is wrong?

If you feel you cannot pay the bill or any of the instalments, or you think the bill is wrong for any reason, you should contact your council straight away. If you are having problems, your council may be able to help by changing the amounts and dates of your payments.

If you and the council agree, the council may also take a charge against your property for up to three years. This is a legal agreement that acts as security for the council. It means that if you have not paid the amount in full when the property is sold, you agree that the debt will be repaid from the proceeds of the sale. Your local council can explain all the terms and conditions that apply, including whether interest will be due and the action they may take if the amount remains outstanding when the period of the agreement comes to an end.

Do not ignore your bill – If you do not pay it and do not agree, in writing, any other arrangement with the council, they may take

action against you for recovery of the debt, which could increase the amount you have to pay.

Q17 What if I don't pay?

If you miss an instalment, you will get a reminder notice giving you seven days to bring your payments up to date. If you do not do this, or if, after a second reminder, you fall behind with your payments again, you will have to pay the outstanding balance of your business rates for the year. If you do not pay the balance, the council may start recovery action (see below).

Q18 What recovery action can the local authority take?

The council can apply to the magistrates' court for a liability order. The court will send you a summons telling you when it will consider the application and the amount the council want you to pay. This will be both the outstanding balance of your business rates for the year plus the cost to the council of making the application. You

have the right to go to the court and give evidence as to why you feel you should not have to pay this amount.

Even if you decide not to go to court, you should speak to the council. The council will try to come to a reasonable arrangement with you for payment, but they cannot do that unless you contact them. If you make an arrangement and stick to it, you may not have to pay any extra costs.

Q19 What powers does the liability order give the council?

A liability order gives the council the power to recover the debt. Usually, the council will employ bailiffs to do this. This process is known as the 'levying of distress'. The council should tell you that they are about to use bailiffs and give you another chance to make arrangements for paying your business rates.

If you still don't pay, the council may instruct bailiffs to recover the debt. This could involve them removing your goods so that they can sell them and use the money to repay the debt. Or they may make a

list of your goods and their values. As long as you agree to repay the debt, they will only remove your goods if you do not abide by the agreement.

You should bear in mind that if the council uses a bailiff, there will be extra charges that you will have to pay. These charges are set out in legislation and, depending on how the council recovers the debt from you, they can be quite high. It is better not to let matters reach this stage.

Also, you will lose the right to receive any interest you may have been entitled to if the council has to refund any money to you after a successful appeal (see Q29).

Q20 Does the council have any other powers to recover a debt?

If a person, rather than a company, owes business rates to the council, the amount can be regarded as a debt in proceedings to have

that person made bankrupt. In the case of a company, the council can start proceedings to wind up the company.

Q21 What if I am unable to pay even after enforcement action has been taken?

Again if a person, rather than a company, owes the business rates, the council may apply to the magistrates' court for a warrant to send you to prison. The council will only take this step if they have already tried to levy distress, and you still have not paid.

The court will only issue a warrant for imprisonment if it is satisfied that you decided not to pay your business rates or that you were wrong to ignore your bills. The longest period you could be sent to prison for is three months.

Part three: rateable values and appeals

In this section we will tell you:

- **what your rateable value means**
- **what you can do if you think your rateable value is wrong**

Q22 What is a rateable value?

Apart from properties which are exempt from business rates, each non-domestic property has a rateable value. Valuation officers of the VOA set the rateable values. The VOA is a part of Her Majesty's Revenue & Customs. It draws up and maintains a full list of all rateable values.

The rateable value broadly represents the yearly rent the property could have been let for on the open market on a particular date. For the revaluation that came into effect on 1 April 2005, this date was set at 1 April 2003.

Changing a building - for example by adding an extension or demolishing part of it - may have an effect on its rateable value which can, in turn, affect the amount you pay in business rates.

Q23 What if my rateable value is nothing like the rent I pay?

The rateable value is a valuation officer's assessment of what your property would fetch in rent if it was available on the open market on a particular date. It may be different from the rent you pay for a number of reasons, for example, your own rent was agreed at a different time.

Q24 I have received a form from the VOA asking lots of questions about my property - what is this?

Your local VOA office may send you a form to fill in. The VOA uses the information you give on this form to help them value your property and others. They can send you a form at any time, but they are most likely to send you one during the run-up to a revaluation.

By law, if you receive a form, you **must** fill it in and return it to the VOA. If you do not, you could have to pay a civil penalty fine. A leaflet explaining more about the civil penalty and what it means for you is available from your local valuation office.

The information you give the VOA on the form will help to make sure that the valuation of your property, and other similar properties, is accurate, and that your bill is correct. This may avoid the need to appeal later on.

Q25 How can I find out what my rateable value is?

Your rateable value will be shown on your business rates bill.

You can also find out your rateable value from:

- the VOA's website www.voa.gov.uk. If you do not have access to the Internet, you should be able to use facilities at your local library

- your local valuation officer (look under 'Valuation Office' in your phone book)
- the business rates section at your local authority
- your rating adviser (if you have one).

Q26 What if I think my rateable value is wrong?

If you think your rateable value is wrong, you can make a proposal to alter it.

Q27 On what grounds can I make a proposal to alter my rateable value?

You can make a proposal if you think any of the following applies.

- The rateable value shown in the rating list (either following a revaluation or when the property is first valued) is wrong.

- A valuation officer's change to your rateable value is wrong.
- A decision by a valuation tribunal (VT), lands tribunal or higher court has affected your own valuation (see below).
- Your property should be exempt, or part of it should be considered as a domestic property.
- Your property should be considered for rating as more than one property, or several properties should be considered as one property.
- There is another sort of error in the list entry, for example the address is wrong or the date of an alteration is wrong.
- a physical change to the building (for example, if part of it is demolished or destroyed)
- a physical change in the local area (for example, if there have been major road works or flooding in the area)
- a change in the use of the building
- a change in the use of a neighbouring property.

Q28 When can I make a proposal?

If you decide to make a proposal, in most cases you have until 31 March 2010 to do so.

You can also make a proposal if there has been a material change of circumstances which has affected the value of your property.

Material changes of circumstances include:

However, where an alteration made by a valuation officer is inaccurate, or takes effect from the wrong date, you have six months from the date of the alteration to make a proposal.

If your proposal is based on other valuation tribunal, lands tribunal or higher court decisions, you can make a proposal up until 30 September 2010.

It is also important to act quickly if you make a proposal following a material change of circumstances, because the valuation must be based on the facts as they stand on the day you make your proposal. So, for example, if you make a proposal because you have been affected by disruption caused by local building works, but you only make a proposal after the work has finished, it is very unlikely that the rateable value of your property can be reduced.

Q29 How will my proposal affect the amount I have to pay in business rates?

If your rateable value changes as the result of your appeal, and the amount you have to pay is altered because of this, your council will let you know by sending you a revised bill.

In the meantime, you must keep up your payments as shown on your original bill. If you don't, your council will take recovery action (see part two). When the proposal is settled, your council will refund, with interest, any difference between the amount you have already paid and any reduction resulting from the proposal. The council will not pay interest if a liability order has been issued against you (see Q19).

Q30 Are there limits on backdating?

This will depend on the circumstances of your appeal. In many cases, your rateable value will be changed from the start of the 2005 list, ie 1 April 2005. Other alterations only take effect from the date a proposal is made or when the circumstances giving rise to the alteration first occur. Your local valuation officer can advise you further when you make your proposal.

Q31 How do I make my proposal?

It costs nothing to make a proposal. If you decide to, you can do so in a number of ways.

- You can ask the valuation officer for a form. He or she will send you one together with some advice on how to fill it in.
- You can get a form from the VOA's website at www.voa.gov.uk. You can fill this in and send it to the valuation officer over the Internet.

These are the easiest ways to make a proposal. But you do not have to use either of these methods. You can write to the valuation officer to make your proposal, **but you must include the following information:**

- your name and address, and whether you are the owner or occupier of the property
- the address of the property

- a full statement of the reasons why you think the current value is wrong (for example, because of local building works)
- the sort of change you want to see to the value (what you think the new value should be).

In most cases, you will also have to provide details of the rent you pay. It is advisable to contact your local valuation officer to confirm whether rental information is required.

It is very important that you give as much information as you can to support your proposal. If you don't, the valuation officer may reject it.

Q32 What happens next?

Once you have made your proposal, your local valuation office will acknowledge your proposal and confirm what will be done next. If necessary, a visit may be arranged to your premises.

Most cases are settled by agreement between ratepayers and their local valuation office. If it is not possible to resolve the matter through discussion, it may be heard by an independent valuation tribunal (see part four).

Q33 Will transitional arrangements be affected if I make a proposal?

If transitional arrangements already affect your bill, you may find that a change in your property's rateable value following a proposal makes no difference to the amount you pay until a later year. This is because the change in rateable value may not lead to a lower bill than the one you are already paying as a result of limits in the transitional scheme.

It is important to bear this in mind when you make a proposal, especially if you are considering using the services of a rating adviser (see part five below) who should be able to tell you how a change in the rateable value will affect your actual bill.

Q34 The VOA has sent me a transitional certificate. What is this?

There may be cases where a change in your rateable value cannot be fully backdated and this can affect your entitlement to transitional relief. In these cases the valuation officer may send you a transitional certificate showing what the backdated rateable value would have been, or ask you if you want one. This certificate allows the council to issue a new bill calculated based on that rateable value and taking full account of any transitional relief that might apply to it.

You may also receive a certificate if your property has changed on 1 April 2005 or has been split into two or more properties or joined with another property on any day from 1 April 2005. Again, your local council will use the value shown on the certificate to work out the correct amount of transitional relief that should apply to your bill.

Part four: the valuation tribunal

In this section we will tell you about:

- **the role of the valuation tribunal (VT)**
- **the appeal hearing**

Q35 What is the valuation tribunal?

Valuation tribunals are independent organisations set up to decide rating appeals. Most proposals are settled by agreement between the valuation officer and you or your adviser. If your proposal is not settled in this way, it will be considered as an appeal at a hearing where you and the valuation officer will be able to put your case before the tribunal. However, if both you and the valuation officer agree, the case can be considered on the basis of written evidence.

Q36 Can I withdraw my appeal?

You can withdraw your appeal at any stage if you want to. However, unless the valuation officer has declared your appeal invalid, you won't be able to submit another appeal on the same grounds.

Q37 When will the hearing take place?

The hearing should take place shortly after the target date which the valuation officer gives in the programme for ending discussions on your case. However, the clerk to the valuation tribunal will give you at least four weeks' notice of arrangements for the hearing.

If you need to change the date of the hearing, you can ask the clerk if he or she is prepared to postpone the hearing, but the clerk is only likely to do this where there are special circumstances. If you or your representative does not attend your hearing, your appeal may be dismissed.

Q38 What information will I be given?

At least three weeks before the hearing, the valuation officer will tell you about any similar properties that he or she may mention at the

hearing to support the valuation of your property. You will be given the following information about each one.

- The person who gave the valuation officer the information.
- Basic rental information about the property - the yearly rent paid, how long the lease is for, and the dates for any rent reviews.
- Who is responsible for making any repairs and the work they are responsible for.
- The property's current rateable value.

You can then ask to see the full valuations of these properties if you want to, and those of other similar properties that the valuation officer has information on.

Q39 Do I need to go to the hearing?

It is always better if you can go to the hearing as you will then be able to give the tribunal extra information to help them reach a decision. However, the tribunal can also deal with your appeal in the following ways.

- **Written submission**

If you cannot go to the hearing and you want the tribunal to hear the case without you, but you and the valuation officer have not agreed to written representations, you **must** write and give details of any points that you want the tribunal to consider. The valuation officer will still go to the hearing.

- **Written representations**

The tribunal can only deal with your appeal in this way if both you and the valuation officer agree to it. When the tribunal decide an appeal on written representations, they only consider the written evidence that you and the valuation officer provide. There is no formal hearing. If everyone agrees, the tribunal will

let you know the procedure. They may ask you or the valuation officer for more evidence. However, they can also decide that they can only deal with the case by holding a formal hearing.

Q40 Who will be at the hearing?

The following people will be at the hearing.

- **The members of the valuation tribunal**

Usually, three members will hear your appeal, although two members can hear an appeal if everyone at the hearing agrees. One of the members will chair the meeting. Members of the tribunal are local people who are volunteers. Although they may not be professionally qualified, they do receive training and are experienced in hearing appeals. The members of the tribunal are independent of the valuation officer.

- **The clerk**

The clerk will act as an adviser on points of procedure and law. The clerk is a paid employee of the tribunal, but does not take any part in making the decision. The clerk is responsible for writing up the tribunal's decision.

- **A representative from the valuation office**

You will probably have already met the member of the valuation office staff, during the discussion of your proposal.

- **You**

You can go to the tribunal hearing and put forward any evidence you want to present to support your case, or you can choose a representative, for example, a friend or a surveyor, to act for you. You can also bring someone along as a witness.

- **Members of the public**

The tribunal hearing is open to members of the public. However, usually the only other people who go to a hearing are other people who are also waiting for their cases to be heard.

The tribunal can hear your appeal in private if you ask them to, but you must have a good reason for this.

Q41 What happens at the tribunal hearing?

The hearing is fairly informal and the tribunal will try to put everyone at ease. However, the hearing will follow a procedure to make sure that both you and the valuation officer can present your cases. The tribunal will decide who to ask to give their case first.

During the hearing:

- the tribunal will ask you and the valuation officer to present your case
- you will be able to ask the valuation officer questions
- the valuation officer will be able to ask you questions

- the tribunal can ask you and the valuation officer questions.

Before the tribunal makes their decision, they may ask you if you would like to give a summary of your case.

If you or your representatives do not attend your hearing, the tribunal may dismiss your appeal.

Q42 Will the tribunal tell me their decision on the day?

The tribunal can give their decision verbally at the end of the hearing. However, most tribunals send their decisions by post and they will tell you when you can expect to receive it. By law, the tribunal must give you a written copy of the reasons for their decision.

Q43 Can a tribunal increase my rateable value?

Yes. Tribunals base their decisions on the evidence put before them. They do not have to accept either of the values put forward by you

or the valuation officer. They may increase rateable values rather than reduce them, although this is unusual. Any increase would only apply from the date of the decision.

Q44 Can the tribunal award costs?

No. The service is free. You only have to meet your own expenses (and the expenses of anyone representing you) in preparing your case and going to the hearing.

Q45 Is the tribunal's decision final?

When the tribunal sends you their notice of decision, they will also send you details of what you can do next if you are not happy about the outcome of the hearing.

Q46 Where can I find out more about the valuation tribunal?

The Valuation Tribunal Service has published a range of leaflets on their work and advice on hearings. These include:

- 'A guide to our notice of acknowledgement'
- 'A guide to our notice of hearing'
- 'A guide to our notice of decision'

If you would like to receive any of these guides, you should contact your local tribunal office (see Q47).

Part five: More information

In this section we will tell you about

- **where to get more advice**
- **employing a rating adviser**

Q47 Who should I contact for more information?

The www.mybusinessrates.gov.uk website

This is the main source of information on non-domestic rates for businesses. It provides advice and guidance and links to other sources of information on business rates.

Valuation Office Agency (VOA)

For more advice about the valuation of your property or how to make a proposal, you should contact your valuation officer. Look under 'Valuation Office' in your phone book. Full details of local offices are also available on the VOA website at www.voa.gov.uk

Valuation Tribunals

You can get more information on the work of the valuation tribunals, and copies of all of their guides on their website at www.valuation-tribunals.gov.uk

Or, you can contact your local valuation tribunal office. You can find them in the phone book or get their number from your local valuation office or local council.

Local council

If you have any questions about any part of your bill, including transitional arrangements and whether you are entitled to any relief, you should contact your local council. Their address and phone number will be shown on your business rates bill.

Q48 Should I employ a rating adviser?

You do not have to be represented in discussions about your rateable value or your business rates bill. You can make a proposal against your rateable value free of charge. However, you may want to employ a rating adviser. Members of the Royal Institution of Chartered Surveyors (RICS) and the Institute of Revenues Rating and Valuation (IRRV) are qualified and are regulated by rules of

professional conduct designed to protect the public from misconduct.

You can find details of these organisations and their members on their websites:

- RICS – www.rics.org.uk
- IRRV – www.irrv.org.uk

Before you employ a rating adviser, you should check that they have the necessary knowledge and expertise, as well as appropriate indemnity insurance.

You should also be wary of false or misleading claims. We are aware of advisers who do not explain, for example, that if your rateable value is reduced, this may not necessarily lead to your business rates being reduced. This is because there are limits on how much business rates bills can change from year to year (see the section on transitional relief in part one).

Please be careful before you enter into any contract. If necessary, take advice before you do so. And bear in mind that no matter how persuasive they may be, rating surveyors cannot guarantee that your rateable value will be reduced. This always depends on the agreement of a valuation officer, or the decision of a valuation tribunal or higher court.