

New business rates appeals process for properties in England

Government Gateway, Authentication and Property Linking

All non-domestic properties in England, Scotland and Wales were re-valued for the 2017 Rating List and the new 2017 Rateable Values went live on 1 April 2017.

For properties in England there has also been a radical change to the appeals system with the introduction of Check Challenge Appeal (CCA). The new system introduces new processes for both the ratepayer and their agent.

The CCA system in England:

The system has been digitalised with a series of on-line processes to be undertaken by the ratepayer and their agent before any appeal action can be undertaken. Initially this is a four step process:

Contact us:

For assistance with the CCA Process please contact your usual business rates advisor or email businessrates@gva.co.uk

1

Organisation Government Gateway Account

If you already have a Government Gateway Account for your business then this can be used for the CCA registration purposes. If your company does not have an Organisation Government Gateway Account then it can be set up as part of the sign in process on the VOA Portal. The VOA Portal can be accessed from www.gov.uk/correct-your-business-rates

2

Valuation Office Agency personal identification

The individual registered to use the Organisation Government Gateway Account will have to go through a personal identification process with the Valuation Office Agency. This includes providing their National Insurance Number, Home Address and passport details.

3

Register your business with the valuation Office Agency

Information required by the VOA includes the name and address of the business together with details of an email account for the service of documents.

4

Link your properties and appoint an agent

Once steps 1-3 have been completed you then need to claim each of your properties and appoint an agent to undertake checks and challenges on your behalf. To claim a property you need to identify it in the rating list and then submit evidence normally a copy of a rate demand to prove your interest in the property. At the same time you can appoint an agent to act on your behalf. **To appoint GVA use our unique code 36881.**

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Check Challenge Appeal

Request Valuation:

This is the first stage of the CCA process. Whilst some valuations are available on the VOA Portal in many instances the valuations are not published. Copies of these valuations can only be requested once the registration and property linking process has been completed. A Check cannot be initiated without a copy of the valuation.

Check:

Requires validation of the VOA's property survey data and full disclosure of all physical changes to the property. If a change to the property is required for example part has been sublet then full details of the changes including floor plans need to be submitted at the Check phase. Likewise details of material changes need to be flagged to the VOA via the Check process. Once a check has been submitted the Valuation Officer will review any changes detailed in the Check and where appropriate will amend the rateable value but be warned rateable values can increase as well as decrease.

The VOA is aiming to clear checks within 12 weeks of submission and they are deemed to have ended 12 months after submission. Once a Check has been concluded there is a 4 month window of opportunity to then Challenge the basis of valuation. However for material changes the window is 16 months from the date of submission to allow the gathering of evidence.

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Challenge:

This can only be submitted once the VOA has concluded the Check or it is deemed complete. There are strict time limits for submission of a Challenge. The onus is on the ratepayer or their advisor to provide a full and comprehensive submission which must include their valuation, evidence, comparables, case law and legal arguments etc. Only then will the VOA disclose their evidence to support their valuation and consider the Challenge. This is the point at which discussion and negotiation will take place. The VOA will issue a decision on the Challenge within 18 months otherwise it is deemed to have been concluded and there is then the right to appeal.

Appeal:

An appeal can be made to the Valuation Tribunal for England (VTE) within 4 months of the VOA decision notice or after 18 months have elapsed from the date of the Challenge. The Ratepayer (or their advisor) has to submit the full bundle of evidence and correspondence to the VTE. In addition, a fee of £150 for a small property and £300 for any other property, is payable by the ratepayer for submitting an Appeal. If successful, the fee will be refunded in full or in part (in part if decided without an oral hearing).