



Antonio Masella MRICS MCIOB IRRV AFA
Corporate Director
Chief Executive's Office
Block One, Angel Square
1 Torrens Street
London EC1V 1NY

Telephone : 020 7841 8700
Fax : 020 7837 6131
Email: tony.masella@vto.gsx.gov.uk

To
Rating agents and VOA

Date: 27 July 2007

Dear Sir/Madam

NON-DOMESTIC RATING APPEALS – IMPORTANT INFORMATION FOR AGENTS

At the expiry of each target date, any appeals outstanding are scheduled for a tribunal hearing. There remains an expectation by valuation tribunals for negotiations to have taken place between start and target date. By the time appeals are listed for a hearing there is an expectation that parties have exchanged all relevant information, agreed facts and identified the issues in dispute. If at target date it is clear that you will be progressing an appeal to a tribunal hearing, please contact the Clerk of the Tribunal as soon as possible, quoting the appeal number. This early notice will permit the Clerk to possibly select a hearing date to coincide with the parties' availability and avoid any potential inconvenience. Where no contact is made at target date, appeals will be listed for hearing on the earliest tribunal hearing date available.

Once you have received a Notice of Hearing for any appeal, and it is clear whether or not you will be attending the hearing, you must let the Clerk know - or confirm it – in good time and **at least five working days before the date of the hearing**. In this way

- if the appeal is to be heard they may be able to give you an indicative time, and can ensure that there is sufficient time to hear your appeal that day, or arrange an alternative date, or
- if the appeal does not require a hearing or your attendance, the Clerk may be able to rearrange the tribunal's business for that day.

It is important to note that appeals may be dismissed at a hearing if you do not attend and the tribunal is not made aware of any progress or intention.

I would also like to take this opportunity of reaffirming our stance on postponements.

Any requests for postponements, with reasons, must be communicated to the Clerk as soon as possible **and at least three working days prior to the hearing date**. All requests will be acknowledged. A decision whether to grant the postponement or not will be based on the merits of the situation presented, together with any other information available. In considering a postponement request, we will be applying a 'reasonableness test'. This test will involve a whole range of factors being taken into account, such as:

- The actual reason for the request;

- Whether the appeal has been listed before;
- The timing of the request;
- The allocated period between start and target date;
- The other party's attitude to the request and reasons.

Where consideration leads the clerk to the view that the request submitted is unreasonable, the postponement will be refused, with reasons. Naturally, any party who remains unhappy with the clerk's refusal to grant a postponement may apply to the tribunal for an adjournment on the day of the scheduled hearing.

Where parties appear before a tribunal to present an adjournment request, the presiding tribunal will, when considering the merits or otherwise of the request, question the parties with a view to gathering facts and ascertaining the level of negotiations that have taken place prior to the hearing date. There should be no presumption that adjournments will be granted as this is purely a matter for the tribunal on the day. However, following its robust questioning a tribunal may agree to adjourn an appeal to a later date and in doing so may provide the parties with a timetable designed to move matters forward.

I trust that this letter further clarifies the expectation at valuation tribunals and again reinforces the need, and importance, for communication to take place at an early stage and for negotiations to take place between start and target date.

Yours faithfully



Corporate Director