

Appeals against penalty notices

1. By filling in an appeal form, you have asked the Tribunal to settle your dispute with the Valuation Office Agency (VOA). By law, we must:
 - let you know that we have received your appeal within two weeks; and
 - send a copy of it to the VOA's valuation officer.
2. We aim to hear these appeals within three months of receiving them. Some of the appeals that we receive are settled through discussions before the hearing date.
3. The valuation officer can issue penalty notices on the owner or the occupier of a property if they fail to give them the information they want to value properties for non-domestic rates.
4. The valuation officer can still issue further penalties after you have appealed. However, if you receive any further penalties about the same case, these will be dealt with together and you do not need to appeal again.
5. Once you have made an appeal, the valuation officer cannot ask you to pay any penalties that they have issued until the Tribunal has reached its decision.
6. The timetable and amounts of penalties the valuation officer can demand that you pay are as follows.

Notice	Penalty
If the information the VOA asked for is not received within 56 days.	£100
If you do not give the information within a further 21 days, the VOA can send you a second notice and further penalties.	£100; and £20 for each day after the second notice has been sent, until you provide the information *

7. Note: The highest penalty for a property with a rateable value below £500 is £500. If a property has a rateable value above £500, the total penalty cannot be more than the rateable value for the property at the time the penalty notice was issued. For example, if a property has a rateable value of £3000, the highest penalty would be £3000.
8. It is a criminal offence to deliberately provide false information. The panel has the power to reduce or remove any penalty if:
 - you have a reasonable excuse for not sending the valuation officer information; or

- you do not have or cannot get the information the valuation officer has asked for.

9. The panel will expect you to explain the reasons why you have not given the information to the valuation officer (VO) or have not provided it by the deadline.

10. The main legislation that applies to these appeals is schedule 9 of the Local Government Finance Act 1988, as amended by section 72 of the Local Government Act 2003.

11. Please remember that some parts of this legislation have changed and there may be further changes. You will need to check that the legislation you use is up to date. Larger public and law libraries hold copies of legislation. You can also see legislation on the following website:
www.legislation.gov.uk.

12. Please read the general information on our website.