



STAY OF PROCEEDINGS

IN ACCORDANCE WITH REGULATION 6 OF THE
VALUATION TRIBUNAL FOR ENGLAND
(COUNCIL TAX AND RATING APPEALS)
(PROCEDURE) REGULATIONS 2009¹

TYPE OF CASE: Non-Domestic Rating & Council Tax – Completion Notices

ISSUE: whether a completion notice is valid if it fails to state the name of the intended recipient (where it is not suggested that that name could not be ascertained after reasonable enquiry) and whether a completion notice delivered to the building and addressed to the Owner was validly served.

REASON FOR STAY: Court of Appeal to decide decision of Upper Tribunal (Lands Chamber) in respect of *Westminster City Council v. UKI (Kingsway) Ltd* [2015] UKUT 0301 (LC).

APPEALS TO BE STAYED: All other appeals in England where the dispute is in respect of the same issues.

Signed.....
(President)

Dated.....

26. Sept 2016

¹ SI 2009 No 2269