IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2017 RATING LIST APPEAL

Case No: CHG101180949

Sitting remotely using Microsoft Teams

Date: 11 March 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — paper mill — base price dispute — end allowance sought for site layout — appeal dismissed

Before:
MR W HUSSAIN
MS P JARRETT

Between:

SAICA PACK UK LIMITED — Appellant

- and -

AMANDA HITCHINGS (VALUATION OFFICER) — Respondent

Regarding:
SAICA PAPER (UK) LTD 144, MANCHESTER ROAD, PARTINGTON, MANCHESTER, M31 4QN
(the "appeal property")

Mr A Fowke (Ryan) for the appellant
Mr J Harrison for the respondent

Hearing date: 24 February 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. Appeal dismissed. No change was made to the rateable value (RV) of the property.

STATEMENT OF REASONS

Introduction

2. The appeal property was entered in the 2017 rating list as “paper mill and premises” at RV £3.27m, effective from 31 March 2021. The appellant’s proposal was made in response to a valuation officer (VO) notice of alteration to the list from 31 March 2021. A reduction to RV £2.65m was sought from the same date. The VO decided to make no change to the rating list.

3. The appellant’s representative argued the VO’s challenge decision issued on 29 July 2025 was premature, as they had provided no engagement, evidence exchange, or responses during the 18-month period following the challenge proposal on 6 February 2024. This lack of communication forced the appellant to proceed to the Valuation Tribunal for England (VTE). Citing previous VTE comments in *Extra Mech Service Ltd v Valuation Officer* [2019] VTE CHG100063118, the appellant highlighted the VO’s duty to engage and disclose evidence. They had requested that the case revert to the challenge stage, but attempts to obtain clarification from the VO have gone unanswered. The panel noted this background.

4. The appeal to the VTE was made on the grounds that the valuation for the appeal property was not reasonable. This was made in accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009. It sought a reduction to RV £2.65m from 31 March 2021.

5. Both Mr Fowke and Mr Harrison appeared in a dual role of advocate and expert witness for the appellant and respondent, respectively. In the case of Mr Fowke, he stated he was engaged on a conditional fee basis.

6. The dual role is allowable in this tribunal’s proceedings having regard to procedure regulations[1] and rules regarding admissibility of evidence[2]. However, it was necessary to consider the “expert” evidence and assess what weight, if any, to give it in the context of the matters in issue.

7. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

[1] Regulation 3 (Discharge of VTE functions – general) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009.
[2] Regulation 17(2)(a) (Evidence and submissions) of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009.

8. During the presentation of the respondent's case, several audio dropouts occurred, including one complete loss of connection. The panel temporarily retired during the full disconnection, and on the remaining occasions the respondent's representative was asked to recap the relevant parts of his evidence to ensure that nothing had been missed.

Relevant law

9. The term "rateable value" was defined in Schedule 6 to the Local Government Finance Act 1988 (as amended). The value was required to reflect an annual rent on the property, assuming a new letting with the tenant being responsible for all rates, taxes, repairs and insurance. In respect of all entries in the 2017 rating list, the rental levels are to be taken on 1 April 2015, the antecedent valuation date (AVD).

10. Under regulation 3 of the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (as amended), the material day to consider the appeal property was 31 March 2021.

Discussion

11. The appeal property is a paper mill and associated premises located in Partington, Manchester. It is recognised as one of the UK's most advanced recycled paper mills. The £290 million facility reportedly uses approximately 400,000 tonnes of 100% recycled paper each year in the production of corrugated boxes.

12. It was purpose built in 2012 to meet the occupier's operational requirements and now has a total floor area of 71,818.35 m². An additional recycled paper shed measuring 4,247.9 m² was constructed in 2020. In 2021, the property was further expanded through a merger with the adjoining former tyre recovery plant, adding a further 1,922.3 m² of building area.

13. There were two issues in dispute:

    i. The base price in the assessment; the existing rating list assessment was based on £35/m^2, but the appellant's representative sought a reduction to £30/m^2.

    ii. A proposed 10% end allowance for site layout issues. The VO argued no end allowance was appropriate.

Base price

14. There was no rental evidence available for the appeal property, nor was any rental evidence provided for genuinely comparable properties. As a result, both parties relied primarily on rating assessments of properties they each considered comparable.

15. The appellant's representative relied on Palm Paper Ltd in Norfolk (PE34 3AL), assessed at £30/m², citing it as comparable due to its similar age (only three years older than the appeal property). However, the panel had significant concerns regarding the reliability of this comparison. The two properties are located approximately 160 miles apart, and there is considerable potential for significant regional variation in values between Greater Manchester and Norfolk. This geographical disconnect materially weakened its probative value.

16. The Valuation Office relied on four assessments, all rated at £35/m². While geographically closer, the panel noted substantial issues with their comparability. Each property was considerably smaller than the appeal property, varied widely in age (spanning 1990 to 2019), and were each described simply as "factory and premises." Crucially, the appellant's representative highlighted, and the panel agreed, that these properties fell within valuation schemes that expressly excluded paper mills. Therefore, despite their proximity, they could not reliably inform the valuation of a large, specialised paper mill.

17. Neither party submitted assessment evidence of paper mills located within the North West of England. Although both parties suggested these mills were older, their inclusion would nevertheless have offered valuable context. Even older mills would have helped the panel identify regional value patterns and understand how major industrial properties of this type were treated locally. The absence of this evidence left a significant gap.

18. After full consideration, the panel concluded that the evidence presented was not sufficiently robust to justify any reduction in the base rate. The single Norfolk paper mill example was too remote geographically, and the VO's comparables were too small, too varied in age, and fundamentally unsuitable given scheme exclusions. In these circumstances, the panel could not responsibly rely on the material provided to alter the existing rate.

End allowance for site layout

19. The appellant's representative relied on four comparable paper mills that had end allowances applied for layout constraints. He argued that a 10% allowance was justified for the appeal property because both Kimberley Clark, Flint (CH6 5EX) and Oakenholt Paper Mill, Flint (CH6 5PU) had 10% layout allowances and were, in his view, broadly similar to the appeal property.

20. Although satellite imagery of the comparables was provided, the panel was not given a clear explanation of the specific reasons those mills had attracted such allowances. In the case of Kimberley Clark, the panel observed that a substantial pond sits between buildings, which may have created genuine circulation or manoeuvrability issues unique to that site. No equivalent constraint was evidenced at the appeal property.

21. The panel was ultimately not persuaded that the appeal property suffers any meaningful layout disadvantage. It was purpose-built for the current occupier in 2012, designed to suit

their operational requirements from the outset. The additional structures added in 2020 and incorporated in 2021 are modest in scale compared with the total footprint of the appeal property, and there are operational advantages, such as improved fire compartmentation, to maintaining discrete buildings.

22. Crucially, the appellant's representative did not demonstrate how the layout materially impedes operations or creates inefficiencies. Without a clear, site-specific explanation of any genuine constraint, the panel found no compelling justification for applying a layout allowance.

Conclusion

23. The burden of proof rested with the appellant's representative to demonstrate, on the balance of probabilities, that a reduction was justified. As he failed to provide evidence capable of satisfying the panel, the case was not proven and the appeal was therefore dismissed.

Right of further appeal

24. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to regulation 42 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was issued.

25. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions"* available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Mr W Hussain, Senior Member (Chair)
Ms P Jarrett, Senior Member
11 March 2026

Mr D Mulgrew
Clerk to the Tribunal
Date issued to the parties: 11 March 2026