VALUATION TRIBUNAL FOR ENGLAND

Non Domestic Rating Penalty Appeal; failure to provide the Valuation Officer information; Schedule 9 to the Local Government Finance Act 1988; appeal dismissed.

RE: The Waggon Inn, Galloping Green Road, Gateshead NE9 7XB

APPEAL NUMBER: VT00009635

BETWEEN:	T P	Appellant
	and	
	Ms A Hitchings (Valuation Officer)	Respondent

PANEL: Mr M Smith (Senior Member)
Mrs F Duggan

CLERK: Mr R Gath IRRV (Hons)

REMOTE HEARING 1 on 22 November 2022

APPEARANCES: Mrs K Giles (Valuation Office representative)

Summary of decision

1. Appeal dismissed. The panel dismissed the appeal as the Valuation Office Agency (VOA) had withdrawn the penalty notice.

Introduction

2. This appeal is brought in respect of a penalty of £100 imposed by the VOA on 17 November 2021, because the appellant failed to respond to the VOA's request for information. The appeal was accepted by the Tribunal under Schedule 9 to the Local Government Finance Act 1998 (the '1988 Act').

3. The appellant had not joined the remote hearing. However, following a conversation between the Clerk and the appellant it was apparent that the

dispute had been resolved and there was no requirement for the appellant to attend the hearing.

4. The appellant did not attend the hearing, therefore the panel had regard to regulation 32 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 [SI 2009 No 2269] (the "Tribunal Procedure Regulations"). This provides –

   “32 Hearing in a party’s absence
   If a party fails to attend a hearing the VTE panel may proceed with the hearing if–
   (a) it is satisfied that the party has been notified of the hearing or that reasonable steps have been taken to notify the party of the hearing; and
   (b) it considers it is in the interests of justice to proceed with the hearing.”

   Regulation 3 of the Tribunal Procedure Regulations, provides –

   “3 Discharge of VTE’s functions: general

   In giving effect to these Regulations and in exercising any of its functions under this legislation, the VTE must have regard to–

   (a) dealing with appeals in ways which are proportionate to the importance of the appeal, the complexity of the issues, the anticipated costs and the resources of the parties;
   …
   (e) avoiding delay, so far as compatible with proper consideration of the issues.”

5. The panel was satisfied that the appellant, was aware of the hearing although as the VOA had settled the appeal, the Clerk had not issued a Teams link or an appointment time. There had been no adjournment request for the panel to consider.

6. The panel noted that the appellant had appealed a penalty notice which had subsequently been withdrawn. This was not a complex appeal and the panel concluded that there was little to be gained from postponing it.

7. This tribunal decision document is not and does not purport to be a verbatim record of proceedings

Issue

8. The appellant disputed the VOA’s decision to impose a penalty of £100.

Evidence and submissions

9. Prior to the hearing, the Clerk contacted the appellant to ask if he was joining the remote hearing. He stated that he had personally completed and returned the Form of Return at least twice and possibly three times. He thought the penalty notice had been withdrawn as the information had been successfully submitted and accepted by the VOA.

10. The VOA had subsequently confirmed to the Clerk prior to the hearing that the penalty notice had been withdrawn. Mrs Giles also verbally confirmed to the panel that the penalty notice had been withdrawn

11. The appellant was subsequently contacted by the Clerk inviting him to withdraw the appeal but he did not reply.

12. Given all of the above, the panel was satisfied that the penalty notice had been withdraw by the VOA and the panel dismissed the appeal.

Date: 14 December 2022

Appeal number: VT00009635