IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A NON-DOMESTIC COMPLETION NOTICE APPEAL

Case No: VT00025545

Sitting remotely using Microsoft Teams

Date: 16 May 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-Domestic Rating; Schedule 4a to the Local Government Finance Act 1998; substantially complete; completion of remaining customary works; appeal dismissed.

Before:
MRS U NASEEM
MR HS DHAMI

Between:

FRANK KHALID **Appellant**

- and -

LONDON BOROUGH OF HILLINGDON (BILLING AUTHORITY) **Respondent**

Regarding:
55 SPRINGFIELD ROAD, HAYES UB4 0LP
(the "appeal property")

Mr Yogish Patel (for the appellant)
Mrs K Padley (for the Respondent)

Hearing date: 17 April 2025 14:30

DECISION AND STATEMENT OF REASONS

Decision

1. The appeal is dismissed.

2. We found the completion date set by the billing authority (BA) to be reasonable.

Introduction

3. This was an appeal against the completion notice which the BA served on the appellant company on 30 July 2024. The BA proposed a completion date of 1 September 2024, as it considered that the remaining works could be completed by then.

4. Mr Patel, on behalf of the appellant company, appealed to this Tribunal on 27 August 2024, on the grounds that the appeal property was not, and could not be, completed by the completion date.

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

Background

6. The issue in dispute was the correct completion date for the appeal property.

7. The BA's evidence bundle contained the BA's skeleton argument, an extract of the relevant regulations, a copy of the completion notice, two decisions of this Tribunal *Mr L Wyatt v Breckland District Council*, appeal number 2605M21053/037C and *D & J Developments Ltd v North Warwickshire Borough Council*, appeal numbers 3705M178435/176C and 3705M178436/176C, the High Court judgment *RGM Properties Ltd v Anthony Speight (Listing Officer) HMRC* [2011] EWHC 2125 (admin), the appellant's appeal form, the BA's inspection reports and photographs of the appeal property. The appellant's evidence bundle included a building control plan assessment tracker.

Relevant Law

8. The Local Government Finance Act 1988 (LGFA 1988)

9. Section 46A of the Act is as follows:

   (1) Schedule 4A below (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.

   (2) Where-
   (a) a completion notice is served under Schedule 4A below, and
   (b) the building to which the notice relates is not completed on or before the relevant day, then for the purposes of section 42 above and Schedule 6 below the building shall be deemed to be completed on that day.

   (3) For the purposes of subsection (2) above the relevant day in relation to a completion notice is-
   (a) where an appeal against the notice is brought under paragraph 4 of Schedule 4A below, the day stated in the notice, and

(b) where no appeal against the notice is brought under that paragraph, the day determined under that Schedule as the completion day in relation to the building to which the notice relates.

(4) Where-
(a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
(b) the building is not occupied on that day,
it shall be deemed for the purposes of section 45 above to become unoccupied on that day.

(2) Any reference in this section to the Schedule is a reference to Schedule 4A to the 1988 Act as it applies for the purposes of this part.

…

10. Schedule 4A, of the LGFA 1988 so far as is relevant for the purposes of this appeal states:

1
(1) If it comes to the notice of a billing authority that the work remaining to be done on a new building in its area is such that the building can reasonably be expected to be completed within 3 months, the authority shall serve a notice under this paragraph on the owner of the building as soon as is reasonably practicable unless the valuation officer otherwise directs in writing.
(2) If it comes to the notice of a billing authority that a new building in its area has been completed, the authority may serve a notice under this paragraph on the owner of the building unless the valuation officer otherwise directs in writing.

2
(1) A completion notice shall specify the building to which it relates and state the day which the authority proposes as the completion day in relation to the building.
(2) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is not completed, the authority shall propose as the completion day such day, not later than 3 months from and including the day on which the notice is served, as the authority considers is a day by which the building can reasonably be expected to be completed.
(3) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is completed, the authority shall propose as the completion day the day on which the notice is served.
…

4
(1) A person on whom a completion notice is served may appeal to a valuation tribunal against the notice on the ground that the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the day stated in the notice.
4 (2) Where a person appeals against a completion notice and the appeal is not withdrawn or dismissed, the completion day shall be such day as the tribunal shall determine.
…

9

(1) This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.
(2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.

11. Therefore, a billing authority was under a statutory duty to serve a council tax completion notice in respect of a complete building or one where the work remaining to be done could reasonably be expected to be completed within three months. The authority could propose a date of completion it considered was reasonable providing it fell within three months of the date the completion notice was served.

Discussion

12. The appeal property was a large film studio. Mr Patel argued that the appeal property had not been signed off by building control until December 2024. However, he did not consider the appeal property to be complete as at 1 September 2024 as there had been a number of issues within the appeal property such as:
    a) minor fires at the appeal property caused by electrical issues;
    b) lack of heating;
    c) there was an issue over a meter;
    d) an issue over the plant;
    e) there were still some offices to build, but this would appear to have be by partitioning the existing structure, rather than an entire structure; and
    f) the appeal property had not been tested and therefore there were health and safety concerns.

13. Following an inspection carried out by the BA where the property inspector was met by the appellant, and his project and facility manager, it was agreed to serve a completion notice to enter the appeal property into the 2023 Non-Domestic rating list effective from 1 September 2024.

14. The panel applied significant weight to the photographs provided by the BA within the evidence bundle. These showed that the appeal property was structurally complete and watertight. The photographs showed pipes and storage tanks had been installed on the roof; windows, internal doors, suspended ceilings, lighting and cooling had been installed within an office and lighting on a metal framework had been installed in the film studio.

15. The panel understood the financial implications for the appellant having this large property entered into the rating list. However, the panel was aware that there was no scope within the legislation to have regard to the financial situation of the appellant. The matter before the panel was whether or not appeal property could reasonably have expected to be completed by the date specified within the completion notice, assuming continuous ongoing works.

16. The panel was aware that there are different requirements for building control and completion notices. Building control ensured that properties were constructed to the current building regulations, whereas for completion notices, it was to establish a date when the Non-Domestic rates started to become payable for a property. It was therefore not unusual for rating legislation to conflict or be different to other legislation.

17. The panel accepted that there were some issues to be resolved before the appeal property could be used and there were a number of faults which were more in the way of snagging issues and would be expected given the nature of the appeal property and that it was a large building. However, in the absence of any evidence to prove otherwise, the panel concluded that these issues could be dealt with quite quickly and were not structural faults. The photographs demonstrated that the structure of the appeal property was complete and it was wind and watertight.

Determination

18. Given the evidence presented, the panel was satisfied that the appeal property could be completed by the 1 September 2024, as specified in the completion notice served on 30 July 2024. The panel dismissed the appeal.

Right of further appeal

19. Any party who is aggrieved at the Tribunal's decision has a statutory right of further appeal to the High Court on a point of law pursuant to Regulation 43 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the High Court within **four weeks** of the date that this decision and statement of reasons is issued.

20. 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 H Dhami, Senior Member (Presiding)

Mrs U Naseem Senior Member

16 May 2025

Mr R Gath
Clerk to the Tribunal
Date issued to the parties: 16 May 2025