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

Case No: VT00028661

Sitting remotely using Microsoft Teams

Date: 9 October 2025

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Schedule 9 – request for information — penalty — appeal dismissed

Before:
MRS R HEALD

Between:

J O ADAMS AND SON LTD **Appellant**

- and -

KAREN GILES (VALUATION OFFICER) **Respondent**

Regarding:
UNITS G1 AND G2, OLD STRATFORD BUSINESS PARK, FLACON DRIVE, OLD STRATFORD, MILTON KEYNES MK19 6DJ
(the "appeal property")

Mr S Evans for the respondent

Hearing date: 25 September 2025

DECISION AND STATEMENT OF REASONS

Decision

1. Appeal dismissed. I decided not to mitigate or remit the penalty.

Introduction

2. The valuation officer (VO) had, on 21 October 2024, requested rental information from the appellant in respect of the appeal property for the purposes of determining rateable values.

3. For non-domestic properties, paragraphs 5, 5A and 5B of Schedule 9 to the Local Government Finance Act 1988, as inserted by section 72 of the Local Government Act 2003, provides the VO with the power to levy civil penalties on the owners or occupiers of hereditaments who fail to provide the information requested, which the officer reasonably believes will assist her in carrying out her functions, within 56 days.

4. The information was not provided within 56 days and the VO issued a penalty notice on 24 February 2025.

5. Paragraph 5C of Schedule 9 allows an appeal against the imposition of a penalty to the Valuation Tribunal for England (VTE) within 28 days of the notice being served. The VTE may mitigate or remit a penalty if it is satisfied on either or both of the following grounds:

   (a) that the appellant had a reasonable excuse for not complying with the request, or

   (b) that the information requested is not in the possession or control of the appellant.

6. The appellant has sought to challenge the penalty on ground (a) above.

7. Under Tribunal Business Arrangements, I could hear this appeal alone, as the other member selected to attend this hearing was unable to participate and a replacement member could not be found at short notice.

8. The appellant had been notified of the hearing on 8 July 2025, and there had been further emails sent by my clerk on 19 and 24 September 2025. However, the appellant had not replied to my clerk and was not represented at the hearing. No adjournment request had been made and I was unclear of the appellant’s intentions. Rather than simply strike out the appeal without any consideration of it, I decided to hear the appeal and consider the merits of the appellant’s case, in the interests of justice.

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

Discussion

10. The VO had requested information from the appellant on 21 October 2024 by post, with reminders being sent on 20 November 2024 and 5 December 2024. The information sought concerned rental evidence in relation to the appeal property for the purpose of determining rateable values.

11. The appeal form completed on behalf of the appellant stated:

> "We have had fraudsters use letters to mimic government departments previously and so thought this was similar and so treated them as such."

12. The information sought by the VO was provided by the appellant on 5 March 2025.

13. While I have a degree of sympathy for the potential fraud issue that might arise with modern communications, I did not consider it to be a reasonable excuse for several reasons.

14. Firstly, the standard form looks like an official form and was sent by post rather than email. It did not require an urgent response as is usually the case with frauds. The form also provided the legislation on which the VO is entitled to request information. The form warns of a penalty for failure to complete it within 56 days. The appellant could easily have checked the legislation, the legitimacy of the form and the request for information through routine enquiries from reputable online sources.

15. Secondly, two reminders were sent to the appellant.

16. Finally, the VO's representative stated that there was no record of the appellant contacting the Valuation Office Agency to check the authenticity of the request for information form.

Determination

17. In view of the above findings, I am not satisfied with the excuse provided by the appellant and decided to dismiss the appeal.

Right of further appeal

18. 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) within **four weeks** of the date this decision and statement of reasons is issued.

19. 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/.

Mrs R Heald, Senior Member (Presiding)

9 October 2025

Mr D Mulgrew
Clerk to the Tribunal
Date issued to the parties: 9 October 2025