IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case Nos: VT00030040
& VT00030041

Sitting remotely using
Microsoft Teams

Date: 23 December 2025

Transitional certificate appeal; Local Government Finance Act 1988; The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016; The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009; Newbigin v Monk [2017] UKSC 14; Appeals dismissed.

Before:
MR D HOGG
MR W READ

Between:

Shahrazz Pinnu **Appellant**

- and -

Karen Giles
(Valuation Officer) **Respondent**

Regarding:
Units 1 and 1A Sovereign House, Butterley Street, Leeds LS10 1AW

Appearances:
SP, the Appellant in person
Mrs H Bradely, representing the Respondent

Hearing date: 17 December 2025

DECISION AND STATEMENT OF REASONS

Decision

1. The appeals are dismissed.

2. The panel found that it was unable to amend the 2017 rating list and, as a consequence, it was unable to amend the certificated rateable values (rv's) shown within the transitional certificates that were issued by the Respondent on 6 April 2025 of £6,800 for Unit 1 and £8,500 for Unit 1A ('the units').

Statement of reasons

Introduction and background

3. This decision and statement of reasons is not a contemporaneous or verbatim record of the proceedings.

4. The Appellant appeared in person. The Respondent was represented by Mrs Bradley as an advocate and expert witness. Mrs Bradley understood that when presenting evidence as an expert witnesses that her duty was to the Tribunal irrespective of whether her expert evidence supported the Respondent's case.

5. The two appeals concerned adjacent units and, as they raised common arguments, they were consolidated into a single hearing in accordance with regulation 6 of the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009. The panel was satisfied that all the evidence before it was admissible in accordance with regulation 17A(1)(b) of these Regulations.

6. The appeals had been brought in respect of the transitional certificates that had been issued by the Respondent for the units. This was in accordance with Regulation 21 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016. The Appellant disputed the Respondent's certified values of £6,800 for Unit 1 and £8,500 for Unit 1A respectively.

Discussion

7. The panel had been provided with evidence submissions from the parties in support of their respective arguments.

8. The panel followed the Tribunal's model procedure concerning the presentation of evidence and the Appellant presented his case first.

The Appellant

9. The Appellant submitted 'checks' to the Respondent on 25 October 2024 in respect of the units, which had sought their merger into a single unit with effect from 1 March 2023. This was because the units had undergone a scheme of reconstruction works from 10 November 2022 to 1 March 2023 and were incapable of beneficial occupation for this period. Therefore, in accordance with the Supreme Court judgment in *Newbigin v Monk* [2017] UKSC *14*, they should be deleted from the 2017 valuation list for this period before being re-entered as a single assessment. The Respondent should then re-certify their 31 March 2023 rv's and reissue the transitional certificates.

<u>The Respondent</u>

10. The Respondent explained that the checks had been submitted after the 2017 rating list had closed (and could not be altered) on 25 October 2024. This meant that the Respondent was statutorily prevented from making the alterations sought by the Appellant. The relevant legislation is Regulation 5A of the Non-Domestic Rating (Alteration of Lists and appeals) (England) Regulations 2009, as amended by the Non-Domestic Rating (Alteration of Lists and Appels) (England) (Amendment) Regulations 2022.

Proposals: limits

(1) Subject to paragraphs (2) and (3), a person may only make a proposal to alter a list if they have provided a confirmation to the VO before the day on which the next list is compiled.

(2) A person may only make a proposal to alter a list on the ground set out in regulation 4(1)(d) or (f) if they have provided a confirmation to the VO before -

(a) the day on which the next list is compiled; or
(b) the end of the period of six months beginning with the date of alteration,

whichever is the later.

(3) A person may only make a proposal to alter a list on the ground set out in the regulation 4(1)(e) if they have provided a confirmation to the VO before the end of the period of six months beginning with the day on which the next list is compiled."

11. Given that the Respondent was statutorily prevented from altering the 2017 rating list, the units were merged with effect from 1 April 2023 and the transitional certificates were subsequently issued in accordance with Regulation 20 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 to certify what the rv of each unit would have been on 31 March 2023 (i.e. the last day of the 2017 rating list). These were £6,800 for Unit 1 and £8,500 for Unit 1A.

Conclusion

12. The reality of this appeal lay in the fact the Appellant had believed the Respondent was empowered to delete the units from the valuation list from 1 November 2022 to 1 March 2023. However, this was not possible because the Appellant had not submitted checks or challenges during the life of the 2017 rating list. Whilst the Respondent was able to alter the 2023 rating list (with effect from 1 April 2023) as a result of the checks submitted on 25 October 2024, the Respondent was statutorily prevented from altering the 2017 rating list (i.e. any period prior to 1 April 2023). Unfortunately for the Appellant, the panel was under the same legal restriction. Jurisdictionally, the panel was only empowered to consider the accuracy of the certified values for the units set out in the Respondent's transitional certificates and the Appellant had not provided any evidence to show they are inaccurate.

13. In view of the foregoing, these appeals must be dismissed.

Mr D Hogg, Presiding Senior Member
Mr W Read, Senior Member

Mr A Johnson, Clerk to the Tribunal
Date issued to the parties: 23 December 2025