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

Case No: VT00030143

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:

CSDB LTD — **Appellant**

- and -

LUCY FORMELA-OSBOURNE (VALUATION OFFICER) — **Respondent**

Regarding:
8 THORNHILL ROAD, REDDITCH, B98 9ND
(the "appeal property")

Mr S Evans for the respondent

Hearing date: 25 September 2025

DECISION AND STATEMENT OF REASONS

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Decision

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

Introduction

2. The valuation officer (VO) had, on 9 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 3 March 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 9 October 2024 by post, addressed to the registered office of the appellant, with reminders being sent on 12 and 26 November 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:

> “Didn't receive the notice on the date listed. Responded as soon as practicable within 28 days of receipt.”

12. It was not clear to me what notice the appellant was referring to in the above paragraph. Was it the original request for information? Or was it the penalty notice? The period of 28 days would refer to the time limit for making an appeal after receipt of a penalty notice. The appeal was filed by the appellant on 3 June 2025, but the time limit of 28 days ran from the service of the penalty notice which was issued on 3 March 2025. However, the VTE has already accepted the appeal and listed it for hearing. Therefore, I decided to consider the merits of the appellant’s argument rather than investigate at this late stage whether the appeal had been made too late.

13. I noted that the information sought by the VO was provided by the appellant on 26 March 2025.

14. I did not consider the excuse provided by the appellant to be reasonable for several reasons.

15. Firstly, the request for information form was sent on 9 October 2024 and therefore deemed served within four business days. The standard form provides a time limit of 56 days and warns of a penalty for a failure to return it.

16. Secondly, two reminders were sent to the appellant on 12 and 26 November 2024.

17. Thirdly, the appellant was provided with the VO’s case submission for this hearing setting out the dates of all the letters or notices. No argument has been made by the appellant that all three letters (namely the request for information form and two reminders) were not received.

18. Finally, the form was not received by the VO until 26 March 2025, which was four months after the second reminder and more than five months after it had originally been requested. This was well in excess of 56 days.

Determination

19. 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

20. 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.

21. 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