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

Case No: VT00031877

Sitting remotely using Microsoft Teams

Date: 28 January 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

Non-domestic rating penalty appeal; Local Government Finance Act 1988; information sought by the valuation officer had not been provided within 56 days; appellant stated not received documents; correspondence address found to be correct; appeal dismissed.

Before:
DR S PENNI
MRS S CHAUHAN

Between:

SAVVI TRAVEL OUNDLE LTD — **Appellant**

- and -

KAREN GILES
(VALUATION OFFICER) — **Respondent**

Regarding:
8 WEST STREET, OUNDLE PE8 4EF
(the "subject property")

Mr D Batley for the Appellant
Mr S Evans for the Respondent

Hearing date: 9 January 2026

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal was dismissed.

2. The Tribunal panel decided not to mitigate or remit the penalty.

STATEMENT OF REASONS

Introduction

3. The appeal had been brought in respect of the following: The appellant had on 14 October 2024 been served a notice by the Valuation Officer in which information was sought with regards to the 2026 non-domestic rating revaluation in respect of 8 West Street, Oundle PE8 4EF, which is shown in the 2023 rating list.

4. On 24 February 2025, the respondent served a penalty notice for the amount of £100. A subsequent penalty notice was issued to the appellant on 11 March 2025.

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

Background

6. The Valuation Office Agency issue forms of return (FoR) in order the gather the information necessary to maintain and defend the Rating List. The requested information should be provided within 56 days of the request having been issued.

7. The 56-day timescale is not rigidly imposed, and time is allowed for postage. Two reminder notices are issued before the penalty notice is applied. For this appeal, the FoR was issued on 14 October 2024 and reminders sent on 16 December 2024 and 24 February 2025.

Relevant Law

8. Paragraph 5 of Schedule 9 to the 1988 Act, as amended states (as far as relevant to this appeal):

   (1) A valuation officer may serve a notice on a person who is an owner or occupier of a hereditament requesting him to supply to the officer information-

   (a) which is specified in the notice, and
   (b) which the officer reasonably believes will assist him in carrying out functions conferred or imposed on him by or under this Part.

   (1A) A notice under sub-paragraph (1) must state that the officer believes the information requested will assist him in carrying out functions conferred or imposed on him by or under this Part.
   (1B) …
   (1C) …
   (1D) …

(2) A person on whom a notice is served under this paragraph sub-paragraph (1) shall supply the information requested . . . in such form and manner as is specified in the notice . . ..

(2A) …

(3) …

(4) If a notice has been served on a person under this sub-paragraph (1), and in supplying information in purported compliance with sub-paragraph (2) above he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both.

9. Civil penalties were introduced to the 1988 Act by the Local Government Act 2003. After paragraph 5 was inserted (5A):

(1) If a person on whom a notice is served under paragraph 5 above fails to comply with paragraph 5(2) [or (2A)] within the period of 56 days beginning with the day on which the notice is served, he shall be liable to a penalty of £100.

(2) Where a person becomes liable to a penalty under sub-paragraph (1) above, the valuation officer shall serve on him a notice (a “penalty notice”) stating-
- (a) that he has failed to comply with paragraph 5(2) above within the period mentioned in sub-paragraph (1) above;
- (b) that he is liable to a penalty of £100;
- (c) the effect of sub-paragraphs (3) and (4) below; and
- (d) that he has a right of appeal under paragraph 5C below.

(3) If the person on whom a penalty notice is served fails to comply with paragraph 5(2) within the period of 21 days beginning with the day on which the notice is served, he shall be liable-
- (a) to a further penalty of £100, and
- (b) subject to sub-paragraph (4) below, to a further penalty of £20 for each day in respect of which the failure continues after the end of that period.

(4) The amount to which a person shall be liable under this paragraph in respect of a failure to comply with a notice served under paragraph 5 above shall not exceed the greater of-
- (a) the rateable value of the hereditament concerned for the day on which the penalty notice is served, and
- (b) £500.

(5) For the purposes of sub-paragraph (4)(a) above-
- (a) the hereditament concerned is the hereditament in respect of which the notice under paragraph 5 above was served, and
- (b) a list compiled under this Part shall be used to find the rateable value of the hereditament for the day concerned.

(5B) A valuation officer may mitigate or remit any penalty imposed under paragraph 5A above.

(5C)

(1) A person may appeal to a valuation tribunal if he is aggrieved by the imposition on him of a penalty under paragraph 5A above;
(2) An appeal under this paragraph must be made before the end of the period of 28 days beginning with the day on which the penalty notice is served;
(3) An appeal under this paragraph shall not prevent liability to any further penalty or penalties arising under paragraph 5A(3) above;
(4) An appeal under this paragraph shall be treated as an appeal against the penalty imposed under paragraph 5A(1) above and any further penalty which may be imposed under paragraph 5A(3) above;
(5) On an appeal under this paragraph the valuation tribunal may mitigate or remit any penalty under paragraph 5A above if it is satisfied on either or both of the grounds specified in sub-paragraph (6) below;
(6) Those grounds are:
(a) that the appellant had a reasonable excuse for not complying with paragraph 5(2) above, or
(b) that the information requested is not in the possession or control of the appellant.

Discussion

10. The appellant lodged an appeal against the penalty notice, arguing that neither the original FoR nor the reminder notices had been received. Although the Valuation Officer provided no proof of postage, the panel noted that all correspondence had been sent to the same address. Mr Batley, on behalf of the appellant stated that the FoR was completed and submitted in September 2025 after contact from the Valuation Office Agency.

11. Mr Batley informed the panel that there were four different businesses on the same site as the appeal property and the letters from the Valuation Office Agency, if not addressed to Savvi Travel Oundle Ltd, would not have been received by the appellant and would have been placed in the back of the units on site. Mr Evans for the respondent informed the panel that the even though the property address is documented as Unit 1, 8 West Street, letters sent to the appellant had the address written of 8 West Street. As none of the letters had been returned unopened to the Valuation Office Agency, it was considered that these letters had been delivered without any issues.

12. Mr Batley stated that the letters may have been delivered using the address of Seven Wells, which was the previous occupier of the appeal property. However, Mr Evans confirmed that no letter had been issued to the appellant using the address of Seven Wells. Mr Evans also stated that when a ratepayer does not respond to an FoR request, letters are issued using the property address as well as the Company name address, which on the Valuation Office Agency's system is documented as Unit 1, 8 West Street.

13. Both parties confirmed that since September 2025, all correspondence was done via email between the appellant and the Valuation Office Agency.

14. The appellant's appeal had been on the basis that the appellant had not received the original request with regards to the FoR or the reminder notices. However, the panel held that as the correspondence address was correct of 8 West Street, it may have been possible that one of the letters may have been misplaced or lost in the post, but for all correspondence from the Valuation Office Agency to be misplaced or lost would be unlikely.

15. Mr Evans informed the panel that, as the FoR had now been completed and returned, the penalty charge would be reduced to £200.

Conclusion

16. In view of the above findings and conclusions, the panel found that insufficient evidence had been provided to show that the letters from the Valuation Office Agency had not been served to an incorrect address.

17. Therefore, the panel was not persuaded to remit or mitigate the penalty. Therefore, appeal was dismissed.

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 Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was 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/.

Dr S Penni, Senior Member (Chair)
Mrs S Chauhan, Senior Member
28 January 2026

Ms R Muller
Clerk to the Tribunal
Date issued to the parties: 28 January 2026