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

Case No: VT00032146

Sitting remotely using Microsoft Teams

Date: 5 February 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:

L W — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:
2 STATION ROAD, ROCHESTER ME2 4AX
(the "subject property")

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 2 Station Road, Rochester ME2 4AX, 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 31 March 2025. A Notice of County Court Action Civil Penalty Recovery notice was served on the appellant on 9 September 2025. The appellant’s appeal was received to this Tribunal on 18 September 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 13 November 2024 and a reminder sent on 27 November 2024.

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. Upon receiving a Notice of County Court Action for Civil Penalty Recovery on 9 September 2025, the appellant completed and submitted the FoR to the Valuation Office Agency on that same date.

11. The appellant's appeal was based on the claim that she had not received the original FoR request or any reminder notices. She suggested that the letters may have been delivered to the mailbox of the flat above the shop, which was unoccupied, meaning she would not have been aware of them.

12. The panel accepted that this was possible. However, the appellant confirmed at the hearing that she became aware of the FoR in January 2025 but did not complete it until September 2025. The panel noted that the respondent was entitled to issue a penalty notice after 56 days and that the evidence confirmed the form was not returned within this timeframe.

13. The appellant stated that she had not received any emails prior to one in March 2025, to which she responded. Mr Evans, representing the respondent, stated that the appellant did not contact the Valuation Office Agency until after the penalty notice was issued. He explained that the Valuation Officer has discretion to remove a penalty charge if sufficient circumstances are provided, but in this case, as no contact was made before the penalty notice was issued, he considered the charge should stand.

14. The appellant explained that she had been on maternity leave until November 2024 and was unaware of any correspondence from the Valuation Office Agency. She also stated that she had not seen any emails prior to March 2025. After responding to the March email, she believed the matter was resolved, as she had informed the Valuation Office Agency that she did not pay rent to her landlord, only bills.

15. On 9 September 2025, the appellant received a letter from the Valuation Office Agency notifying her of impending County Court action for civil penalty recovery. She then contacted the Valuation Office Agency and completed the FoR, submitting it on the same date.

16. The panel concluded that while it was possible the letters had been delivered to the flat above the shop, the appellant still delayed completing and submitting the FoR from March 2025, when she received the first penalty notice, until September 2025. The panel found that the appellant could have completed and submitted the FoR much earlier.

17. The panel noted that the respondent was entitled to issue a penalty notice after 56 days, and the evidence confirmed that the form was not returned within this timeframe. The panel also noted that, had the appellant completed and submitted the FoR upon becoming aware of the penalty notice in March 2025, the Valuation Office might have exercised discretion to remove the penalty charge.

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

Conclusion

19. 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.

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

Right of further appeal

21. 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.

22. 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
5 February 2026

Ms R Muller
Clerk to the Tribunal
Date issued to the parties: 5 February 2026