



**IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF NON-DOMESTIC COMPLETION NOTICE
APPEALS**

Case No: VT00034268,
VT00034269, VT00034270
and VT00034271

Sitting remotely using
Microsoft Teams on
22 May 2026

Date: 19 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

RATING — Local Government Finance Act 1988 — Section 46A Local Government Finance Act 1988 — Schedule 4A Local Government Finance Act 1988 — Post Office v Nottingham City Council [1976] WLR 624, CA — appeals allowed in part

Before:

**MRS S CHAUHAN
MR P SHERGILL**

Between:

JOMAST LEISURE & PROPERTY LIMITED

Appellant

- and -

**MIDDLESBROUGH BOROUGH COUNCIL
(BILLING AUTHORITY)**

Respondent

Regarding:

**UNITS A, B, C AND D, VERTEX, MIDDLESBROUGH TS1 2LR
(the “subject properties”)**

**Mr Stuart Monk on behalf of the Appellant company
Mr P Mungia for the Respondent**

DECISION AND STATEMENT OF REASONS

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DECISION

1. The appeals were allowed in part.
2. The panel found that as at 1 December 2025, the completion date of 1 January 2026 was unreasonable. It determined that a more reasonable completion date was 1 February 2026.

STATEMENT OF REASONS

Introduction

3. These appeals were against the completion notices which the billing authority (BA) served on the appellant company on 1 December 2025. The BA proposed completion dates of 1 January 2026 as it considered that the remaining works could be completed by that date.
4. The appellant company, appealed to this Tribunal on 17 December 2025, on the grounds that the subject properties were not, and could not be, completed by the completion date set. The appellant's representative sought a date beyond the next three months.
5. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Background

6. The issue before the panel was to determine whether the completion date set by the BA was reasonable.
7. The subject properties were four retail units with flats above. The BA had inspected the units and subsequently issued completion notices for all four properties on 1 December 2025, with a completion date of 1 January 2026. The BA considered the units were structurally complete with only fitting out works left to complete and they were advertised to let.
8. The BA's evidence bundle included the appeal form, the BA's skeleton argument, the letting agent's particulars, internal and external photographs of the subject properties, a copy of the completion notices and extracts of the relevant regulations.
9. The appellant did not produce an evidence bundle, but it had provided a rebuttal statement which included a letter giving a timescale for the design, manufacture and installation of the fire suppression system and a fire safety strategy report dated 24 August 2023 from Cundall.

Relevant law

10. Local Government Finance Act 1988 (LGFA 1988).
11. Section 46A of the Act is as follows:
 - 1) Schedule 4A below (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall have effect.
 - 2) Where-
 - a) a completion notice is served under Schedule 4A below, and

- b) the building to which the notice relates is not completed on or before the relevant day,

then for the purposes of section 42 above and Schedule 6 below the building shall be deemed to be completed on that day.

- 3) For the purposes of subsection (2) above the relevant day in relation to a completion notice is-

- a) where an appeal against the notice is brought under paragraph 4 of Schedule 4A below, the day stated in the notice, and
- b) where no appeal against the notice is brought under that paragraph, the day determined under that Schedule as the completion day in relation to the building to which the notice relates.

- 4) Where-

- a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
- b) the building is not occupied on that day,

it shall be deemed for the purposes of section 45 above to become unoccupied on that day.

- 5) Where-

- a) a day is determined under Schedule 4A below as the completion day in relation to a new building, and
- b) the building is one produced by the structural alteration of an existing building,

the hereditament which comprised the existing building shall be deemed for the purposes of section 45 above to have ceased to exist, and to have been omitted from the list, on that day.

- 6) In this section—

(a) “building” includes part of a building, and

(b) references to a new building include references to-

- i. a building produced by the structural alteration of an existing building where the existing building is comprised in a hereditament which, by virtue of the alteration, becomes, or becomes part of, a different hereditament or different hereditaments;
- ii. a building situated in England which a hereditament shown in a list comprises or includes, or which a hereditament that was previously shown (but is no longer shown) in a list comprised or included, and that has been subject to alterations;
- iii. part of a building situated in England and added to an existing building which a hereditament shown in a list comprises or includes or which a hereditament that was previously shown (but is no longer shown) in a list comprised or included];

- iv. a building that has been subject to alterations where the building is comprised in a hereditament situated in Wales that was (but is no longer) shown in a list.
- 1) Subject to the provisions of this section, Schedule 4A to the 1988 Act (which makes provision with respect to the determination of a day as the completion day in relation to a new building) shall, with the exception of paragraph 6, apply for the purposes of this Part as it applies for the purposes of Part III of that Act.
- 2) Any reference in this section to the Schedule is a reference to Schedule 4A to the 1988 Act as it applies for the purposes of this part.

Local Government Finance Act 1988 (LGFA 1988).

12. Schedule 4A so far as is relevant for the purposes of these appeals, are as follows:

- 1-
 - 1) If it comes to the notice of a billing authority that the work remaining to be done on a new building in its area is such that the building can reasonably be expected to be completed within 3 months, the authority shall serve a notice under this paragraph on the owner of the building as soon as is reasonably practicable unless the valuation officer otherwise directs in writing.
 - 2) If it comes to the notice of a billing authority that a new building in its areas has been completed, the authority may serve a notice under this paragraph on the owner of the building unless the valuation officer otherwise directs in writing.

....
- 2-
 - 1) A completion notice shall specify the building to which it relates and state the day which the authority proposes as the completion day in relation to the building.
 - 2) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is not completed, the authority shall propose as the completion day such day, not later than 3 months from and including the day on which the notice is served, as the authority considers is a day by which the building can reasonably be expected to be completed.
 - 3) Where at the time a completion notice is served it appears to the authority that the building to which the notice relates is completed, the authority shall propose as the completion day the day on which the notice is served.

....
- 4-
 - 1) A person on whom a completion notice is served may appeal to a valuation tribunal against the notice on the ground that the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the day stated in the notice.
 - 2) Where a person appeals against a completion notice and the appeal is not withdrawn or dismissed, the completion day shall be such day as the tribunal shall determine.

...

9-

- 1) This paragraph applies in the case of a building to which work remains to be done which is customarily done to a building of the type in question after the building has been substantially completed.
- 2) It shall be assumed for the purposes of this Schedule that the building has been or can reasonably be expected to be completed at the end of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.

13. Therefore, a BA was under a statutory duty to serve a completion notice in respect of a complete building or one where the work remaining to be done could reasonably be expected to be completed within three months. The authority could propose a date of completion it considered was reasonable providing it fell within three months of the date the completion notice was served.

Case Law

14. Prior to the hearing, the clerk forwarded a copy of the judgment of *Post Office v Nottingham City Council* [1976] WLR 624, CA to the parties as he considered that this judgment was relevant to the appeals.

Discussion

15. The issue before the panel was to determine whether the completion date set by the BA was reasonable.
16. The appellant's representative argued that the main item of work to be undertaken was a fire suppression system, which was required under the Building Safety Act 2022 and that the units could not be lawfully occupied until this was installed. The appellant's rebuttal included a letter which stated that not less than 15 weeks were required for the Design, Manufacture and Installation of a system. But, the appellant was not going to instal this until tenants had been found.
17. However, the panel could not apply any weight to this argument as there were different regimes for building regulations and Non-Domestic Rating. Building control and such regulations ensured that properties were constructed to the current building regulations, whereas for Non-Domestic Rating purposes, it was to establish a date when Non-Domestic Rates started to become payable for a property. It was therefore not unusual for different legislation to conflict with others.
18. The BA had served the completion notices in accordance with the above regulation at the stage when it considered that the subject properties were substantially complete. Following a visit by the BA's property inspector, the BA had decided that the subject properties would be substantially complete as they were wind and watertight, the internal walls are built although not plastered and that the floors are laid although they still required a topcoat of concrete. In effect, they were in a shall condition and, apart from the Fire Suppression system, the subject properties only required fitting out, which was usually done at the start of a lease. No evidence had been presented by either party to demonstrate how long any fitting out would take.

19. Whilst the panel understood that the subject properties were not fully ready for occupation, as there were still minor works to be undertaken, ultimately, they were in a shell condition with the fire suppression system to be designed and installed. However, the panel had to consider the completion date at the point at which the subject properties were structurally complete, rather than the point when they were fully complete and ready for immediate occupation.
20. Although the fire suppression system would take a minimum of 15 weeks, there was no evidence presented to the panel to explain why the suppression system could not be fitted at the time of the construction of the units, with the sprinklers being added when the units were subsequently occupied. By Mr Monk's own argument, the appellant company were leaving the units in that state, whilst waiting for tenants, and they were going to install the fire suppression system at the stage when tenants had been found.
21. Both parties had referred to the judgment of *Post Office v Nottingham City Council* in which it was said by Browne LJ that the test:

"as a matter of fact and degree, is, or will the building, as a building, be ready for occupation, or capable of occupation, for the purpose for which it was intended"

22. Mr Monk had argued that this judgment supported his argument that the fire suppression system was part of the construction of the subject properties and therefore the subject properties were not capable of occupation until such time as it was installed. However, the panel were not persuaded that the fire suppression system was part of the actual construction of the subject properties, otherwise it would have been installed at the time the subject properties were built. The fact that it was only to be designed and installed when a tenant had been found, this suggested that it was more akin to tenants' fit out or even plant and machinery, although that would be a valuation matter.
23. In the judgment of *Post Office v Nottingham City Council*, it states:

"If the building is, in the ordinary sense, complete, so that it is ready to be equipped for the intended purpose by introducing some equipment which is not part of the building, then, in my opinion the building is ready for occupation for that purpose".

24. The panel therefore concluded that the subject properties were complete apart from the plastering and the installation of the topcoat for the floor. There was no evidence presented to suggest that equipment that was not part of the building could not be introduced when this work was complete.
25. Turning to the outstanding plastering and the installation of the topcoat for the floor, it had to be assumed that the construction is a continuous process with workers and materials on site. The BA had allowed one month from the service of the completion notice to allow for these to be completed.
26. However, without any evidence to prove otherwise, the panel concluded that time frame of one month would be unrealistic, considering that there was the Christmas and New Year holidays and that tradespeople usually have a couple of weeks off during that period. It therefore concluded that it was reasonable to expect the subject properties to be completed by 1 February 2026.

Conclusion

27. In view of the above findings and conclusions, the appeals were allowed in part and the Tribunal determined that the completion dates for the subject properties be amended from 1 January 2026 to 1 February 2026.

Right of further appeal

28. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. Appeals must be made directly to the Upper Tribunal using Form T385 within **four weeks** of the date this decision and statement of reasons was issued. A party does not require permission from the Tribunal to appeal.
29. 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 S Chauhan, Senior Member (Chair)
Mr P Shergill, Member
19 June 2026

Mr Richard Gath IRRV (Hons)
Clerk to the Tribunal

Date issued to the parties: 19 June 2026