

Appeal Number:	381535655414/283NV17.
Appellant:	HBA KAAS CRE1 Limited
Appeal Property:	Car Spaces 3/1-3/8 & 3/12-3/48 3 rd Flr, Capital Tower, Greyfriars Road, Cardiff, CF10 3AG
Matter Appealed Against:	2017 Non-Domestic Rating List
Hearing Date:	9 th May 2025
Appearances:	Mr Martin Allen (on behalf of the respondent, Valuation Officer)
Decision and its date:	Appeal Allowed 28 th May 2025
Tribunal Members:	Mrs E Suter-Price (Chairperson), Mr R Singh and Miss A Frow
Tribunal Clerk(s):	Mr M Keylock

Introduction - Issues in Dispute

1. This appeal arises from a proposal dated 22 October 2021, challenging the entry of the appeal property in the 2017 Non-Domestic Rating List. The grounds of appeal, as set out in the proposal, are as follows:

“The current entry in the 2017 List is incorrect, excessive and bad in law, as the property now constitutes 12 separately rateable hereditaments. We propose that the existing 2017 List entry be divided into 12 with effect from 19 March 2018.”

Legislation & Case Law

- The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005
- Woolway v Mazars [2015] UKSC 53

Evidence and Submissions

2. Mr Allen explained that the appeal property was currently assessed for non-domestic rates at £51,000. An agreement had been reached with the appellant's agent, Emma Foster of Knight Frank LLP, to divide the assessment into 19 separate hereditaments with effect from 19 March 2018.
3. A map of the car park was submitted in support of the proposed division. It was explained that, as the parking spaces were not all contiguous, the rationale for dividing the assessment into 19 hereditaments, rather than the 12 originally requested, was based on the principles established in *Woolway v Mazars* [2015] UKSC 53.
4. Mr Allen further stated that attempts had been made to contact all parties affected by the proposed alteration. Furthermore, the Valuation Tribunal for Wales served the requisite 'Notice of Hearing' to all affected parties as prescribed within paragraph 27 of The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005.
5. With the exception of one party who could not attend the hearing, there was no objections from any of the others who were now annexed to these proceedings. The one Interested Party who had contacted the Tribunal in advance of the hearing was based in the United States, and for this reason was unable to attend the Hearing. Consequently, he requested an adjournment to seek professional advice. This request was opposed by Mr Allen, who noted that initial contact with the Interested Party had been made on 7 March 2025 and contended that sufficient time had elapsed for the Interested Party to obtain the necessary advice.
6. The Tribunal considered the request for an adjournment but concluded that, as eight weeks had passed since initial contact, there had been sufficient opportunity for the party to have obtained professional advice or to raise any objections to the calculations. Accordingly, the Tribunal determined that it was appropriate to proceed with the substantive part of the hearing.

Decision & Reasons

7. In the absence of any competing evidence, the Tribunal decided to confirm the revised assessment as submitted. In view of the foregoing, the Tribunal orders the Valuation Officer to alter the 2017 Rating List in respect of the hereditament located at 3rd Floor, Capital Tower, Greyfriars Road, Cardiff CF10 3AG, to accord with this decision.

Decision of the Tribunal

Occupier	Car spaces 3 rd Floor, Capital Tower, Greyfriars Road, Cardiff CF10 3AG	Rateable Value	Effective Date
Pageant Media Ltd	3/1 & 3/2	£2400	19 March 2018
Capital On Tap	3/3 - 3/6	£4800	19 March 2018
Capital On Tap	3/13	£1200	19 March 2018
Capital on Tap	3/23	£1200	19 March 2018
Robert Half	3/7 & 3/8	£2400	19 March 2018
Robert Half	3/12	£1200	19 March 2018
Robert Half	3/35	£1200	19 March 2018
DevOpsGuys Ltd	3/14	£1200	19 March 2018
DevOpsGuys Ltd	3/25 – 3/30	£15500	19 March 2018
Randstad UK Holdings Ltd	3/15 – 3/18	£4800	19 March 2018
Milk & Sugar Ltd	3/19	£1200	19 March 2018
Dolmans Solicitors	3/20 – 3/22	£3600	19 March 2018
Recruit 121 Ltd	3/24	£1200	19 March 2018
Recruit 121 Ltd	3/46	£1200	19 March 2018
Object Matrix	3/31	£1200	19 March 2018
Object Matrix	3/33 – 3/34 & 3/44 – 3/45	£4800	19 March 2018
Leap Legal	3/32 & 3/43	£2400	19 March 2018
Vodafone	3/47	£1200	19 March 2018
Capital Tower	3/48	£1200	19 March 2018