TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appeal Number:	681535591088/285NV17/6
Appellant:	Principality Building Society
Appeal Property:	Principality House, The Friary, Cardiff, CF10 3FA
Matter Appealed Against:	2017 Non-Domestic Rating List
Hearing Date:	9 July 2025
Appearances:	Mr Jones representing the Valuation Officer (VO)
Decision and its date:	Appeal Allowed on 21 July 2025
Appeal Panel Members:	Mr A G Hallett (Chairperson) Miss E Jones Mr R Henley
Tribunal Clerk(s):	Miss R Morris & Mr J Evans

Introduction

1. The appeal arose from a proposal submitted to the Valuation Officer on 1 October 2021, which challenged the entry of the appeal property in the 2017 Non-Domestic Rating List. The appellant sought to alter the Rateable Value (RV) to £1, with effect from 2 Aug 2021. The grounds of appeal, as contained in the proposal form, were as follows:

   "*A) Extensive building works commenced at this property on 19th March 2021 associated with complete redevelopment. The works are going to be undertaken in phases. The third phase is floor 3. B) The works include removal of internal walls, removal of all electrical systems, removal of all pipework associated with heating and plumbing systems, all ceiling ductworks, insulation, all sanitary ware, all kitchens etc. C) The works have rendered floor 3 incapable of beneficial occupation. D) Floor 3 should be excluded from the assessment and the reminder reduced to reflect the on-going works with effect from 2nd August 2021.*"

Legislation & Case Law

- Regulation 34(6) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005

  "34. (6) Where it appears that circumstances giving rise to an alteration ordered by a valuation tribunal have at the date of the decision ceased to exist, the order may require the alteration to be made in respect of such period as appears to the tribunal to be commensurate with the duration of those circumstances."

Evidence and Submissions

2. Mr Jones explained that, in relation to floor 3 of the appeal property, an agreement had been reached with the appellant's agent, Cooke & Arkwright. The agreement provided for a temporary reduction in the RV to £0 for the period from 2 August 2021 to 16 December 2021. The pre-existing RV of £626,000 would subsequently be reinstated from 17 December 2021.

3. The parties had jointly sought an Order under Regulation 34(6) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 to confirm the temporary allowance.

Decision & Reasons

4. The scope of the Tribunal's authority under Regulation 34(6) extended only to confirming the period during which the parties had agreed the RV was to be reduced to £0. Accordingly, the Tribunal confirmed the list alteration for the required period, with the expectation that the Valuation Officer would subsequently reinstate the original RV.

5. In view of the foregoing, the Tribunal orders the Valuation Officer to amend the 2017 Non-Domestic Rating List to accord with this decision.