

TRIBIWNLYS PRISIO CYMRU - VALUATION TRIBUNAL FOR WALES

Appeal Number:	6815101251547/285NV23/2
Appellant:	Nandos Chickenland Ltd
Appeal Property:	Unit 3 The Pod 2, Leckwith Road, Cardiff, CF11 8EG
Matter Appealed Against:	2023 Non-Domestic Rating List
Hearing Date:	03 September 2026
Appearances:	Mr I Pierce (representing Valuation Office) Mr E Wildman (representing AG&G, agent for the appellant)
Decision and its date:	Appeal allowed – 03 September 2026
Tribunal Members:	Miss C Cobert (Chairperson) Mr M Burton Mr P Russell
Tribunal Clerks:	Miss L Griffiths Mr C Richards

Introduction - Issues in Dispute

1. This appeal was submitted following a decision made by the Valuation Office dated 16 January 2026, in response to a challenge raised against the entry of the appeal property in the 2023 Non-Domestic Rating List. The appellant sought a reduction in the Rateable Value (RV) to £85,000 from £166,000, effective 01 April 2023.
2. The following is a summary of the cases presented and is not intended to be an exhaustive record of the proceedings. However, the parties can be assured that all the evidence was fully considered by the Tribunal when it arrived at its decision. Consequently, the absence of reference to any statement, or evidence, should not be construed as being overlooked.

Legislation and Case Law

The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023

Evidence and Submissions

3. Mr Pierce explained that the parties had reached an agreement for a reduction in the RV to £93,500 with effect from 01 April 2023. A copy of the emails confirming agreement by both parties was provided to the Tribunal.
4. The parties sought an Order from the Tribunal under Regulation 52 of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023 to confirm the reduction.

Decision and Reason

5. The Tribunal understood that the parties had reached agreement as to the appropriate rateable value. In the absence of any competing evidence before it, the Tribunal is satisfied that the agreed Rateable Value of £93,500 represents the correct rateable value and therefore confirmed the revised amount.
6. Accordingly, pursuant to Regulation 52 of the Non-Domestic Rating (Alterations of Lists and Appeals) (Wales) Regulations 2023, the Tribunal orders that the entry in the 2023 Non-Domestic Rating List for Unit 3, The Pod 2, Leckwith Road, Cardiff, CF11 8EG be altered so as to show a rateable value of £93,500 with effect from 01 April 2023.
7. In view of the foregoing, the appeal is allowed.