Dear [Local MP]

**Business rates appeals - new system failing business**

I am writing to bring to your attention my/our substantial concerns with the new system for contesting our new business rates assessments following the revaluation in April 2017. We are being prevented from challenging them, and as good as being denied access to justice, by unduly onerous and burdensome appeal rules, as well as a Valuation Office Agency (VOA) website through which challenges have to be made which is not fit for purpose.

When it brought in these new rules the Government claimed ‘under the reforms it will be easier to navigate through the new process and engage earlier in the process with the VO. This means that cases should be resolved more efficiently and any alterations made more quickly’. In my/our view, nothing could be further from the truth and I/we would ask you to bring my/our concerns to the relevant Ministers to whom I have copied this letter.

[insert short paragraph describing the ratepayer’s business, number of properties occupied in England, current rates payable etc]

I/We agree that disputes over Rateable Values should be resolved far more speedily than hitherto and that some reforms were necessary. I am/We are dismayed, however, that the Government has proceeded to implement the new ‘Check, Challenge, Appeal’ regime (CCA) despite widespread business objection to many of its features, and appalled by the VOA portal which I/we find impenetrable and unstable. Our principal concerns with it are:

* Whereas historically we have been able to appoint professional rating surveyors to represent our interests and act on our behalf throughout, we find that we cannot now do so without having to spend not insignificant time ourselves undertaking various prior steps.
* These involve registering on the Government Gateway providing personal (non-business related) data. We have to ‘claim’ each of our properties separately and prove our interest by uploading a copy of the rates bill or lease. Our experiences to date are that these procedures are extremely time consuming, the VOA portal is often unavailable, and registration or claiming of properties is frequently rejected without explanation.
* These issues would be more than sufficient cause for concern if [company name] occupied only a handful of properties, but with an estate of xxx units the burden of having to undertake this exercise individually for each is totally unacceptable.
* Similarly, having to operate the whole of the CCA process via a portal clearly designed only for use by occupiers of a small number of properties is hugely inefficient as well as unnecessary in today’s digital era. Our professional advisers’ IT systems have been communicating electronically with the VOA since 2005 but we understand that this has not yet been actioned for the 2017 revaluation and the VOA has refused to engage actively with the rating profession to ensure effective digital communication between systems.

We regard the burden of proof that the new CCA regime imposes on businesses to be unduly onerous. The VOA, which sets our rateable values using rents and other evidence which it collects using its statutory powers, will not share any of this data with us. However, if we wish to query our assessment we are now required to put forward an alternative valuation and support it with evidence. To do so we must somehow identify and collate every piece of potentially relevant evidence and include it with our initial challenge. If we or our advisors fail to do so, then the regulations permit the VOA to rule its later provision inadmissible. This is another example of how the new regime imposes unacceptable burdens on business.

I/we would ask you to take up this matter with the Government and call for the following changes:

1. **‘Claiming properties’** – there is no need, nor a requirement in the regulations, for such a cumbersome approach for ratepayers to identify their properties. This has never been deemed necessary previously and a simple letter to the VOA with a list of all our properties should suffice. This is precisely what the VOA has itself implemented for properties in Wales and the same procedure should be adopted immediately in England.
2. **Electronic communications** - the VOA should commit to develop and implement a suitable means of electronic communications between its systems and those of businesses and professional rating surveyors. This should be delivered by the end of 2017 at the latest so that we can challenge assessments which we consider excessive without further unnecessary delay.
3. **A fair approach to ‘Challenge’** – we consider that the onus ought properly to be on the VOA to justify its valuations to us rather than the reverse. It should suffice for whatever evidence is readily available to the appellant to be submitted initially, without restriction on adding to it subsequently. The requirement for all relevant evidence to be submitted up front serves no purpose other than to delay the process and potentially deny a fair outcome.
4. **Adequate resourcing of VOA** – it is apparent to us that delays in the system are also caused by inadequate VOA resources with significant numbers of office closures and reduction in professional staff. We understand that further financial cuts are planned and we call for these to be reversed.

As the Government enters into negotiations for the terms of the UK’s exit from the European Union, businesses need reassurance that unnecessary burdens and red tape are removed and that taxes are competitive and set fairly and transparently. The changes we outline above are the bare minimum in this context.

Yours sincerely

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CC

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