

Completion Notices – Explanatory Notes

What is a Completion Notice?

A completion notice is a document that specifies the “completion date”. This is the date a building becomes rateable and entered into the rating list for business rate purposes.

A completion notice can be issued in respect of:

- a newly constructed building
- an existing building that has been split or merged.
- a building that although not new has been temporarily unoccupiable due to a refurbishment or alteration.

Why do we issue a Completion Notice?

Schedule 4A Local Government Finance Act 1988 requires the Billing Authority to determine a completion date where:

- A building is considered to have been complete; or
- The work remaining to be done on a building is such that it can reasonably be expected to be completed within three months.

In these cases, the Billing Authority will serve a completion notice, specifying the building it considers can be completed and the proposed completion day.

The completion notice will be issued to the owner of the building. The owner is defined by regulations as ‘the person entitled to possession’.

Building Control have not issued a Completion Notice; Why have you issued one for Business Rates?

Completion notices issued for Business Rates are not the same as completion notices issued under Building Control Regulations. Even if a completion notice has not been issued under Building Control Regulations, this does not prevent one from being issued for Business Rates.

Why is a completion date important?

The completion date is the day that a building is entered into the rating list.

Newly constructed or converted buildings that are unoccupied, are exempt from paying Business Rates for a short period. In most cases, this will be for a maximum of three months, but industrial properties will be exempt for up to six months. After that, a 100% charge is due.

If the building is occupied before the end of the exemption period, the occupier will be liable for paying the Business Rates from the date it becomes occupied.

Valuation Office Agency

The Valuation Office Agency is responsible for setting the rateable value of the property. The rateable value forms the basis of the amount of rates that will become payable.

This Completion Notice will enable them to bring the building into the local rating list from the correct date.

Appeals

If you agree with the proposed completion date, you do not need to do anything. The date stated on the completion notice will be the completion date.

If you disagree with the proposed completion date, you can appeal on the grounds that the building:-

- Has not been completed; or
- Cannot reasonably be expected to be completed by the specified day.

Your right of appeal is to the Valuation Tribunal Service, whose details are below.

However, in the first instance, you are advised to contact the Business Rates Section on 0151 934 4360 as soon as possible to discuss the reasons why you disagree with the completion date, as it is something we may be able to resolve.

You may be asked to put your objections in writing. Please explain the reasons why you disagree with the date and give your proposed date in your letter to the Business Rates Team. Please provide a daytime telephone number and email address so we can get back to you for further information, if required.

Once the Business Rates Team has received your letter, it will advise you of its decision within 14 days to allow you sufficient time to appeal further.

If, once the Business Rates Team has considered your objection, you still disagree with the decision made; you have a right of appeal to the Valuation Tribunal. It must be made in writing stating the grounds for the appeal and should be accompanied by a copy of the Completion Notice that has been issued to you. Further information and an appeal form can be found on the Valuation Tribunal Service website.

As this must be done within 28 days of the date of service of the completion notice, it is important to contact the Council as soon as possible if you do disagree with the completion date. Whilst an appeal to the Valuation Tribunal is ongoing, you will remain liable for payment of the non-domestic rates.

Where a completion notice is not withdrawn and no appeal is made, the date stated in the notice will be treated as the completion date.

If an appeal is made and it is not dismissed or withdrawn, the completion day will be the day determined by the tribunal.

Contact Details

If you have any queries regarding the completion notice issued or the information contained in this leaflet, please contact the **Business Rate Team**:

Email: business.rates@sefton.gov.uk.

Telephone: 0151 934 4360 Monday, Tuesday, Thursday and Friday 9am to 4pm

Contact Details for the Valuation Office Agency:

www.gov.uk/contact-voa

Telephone: Tel: 03000 501501

Contact Details for the Valuation Tribunal Service –

Email – appeals@valuationtribunal.gov.uk

Telephone: 0303 445 8100