



MANCHESTER  
CITY COUNCIL

Business Rates Service  
Revenues and Benefits Unit  
Completion Notices Policy 2021/22

## 1. Purpose of this document

This document outlines the Billing Authority's, referred to as the Council in the remainder of this document, approach to serving completion notices on commercial properties that are newly built or where their use has changed from domestic to business purposes.

A completion notice is a legal document which defines when a new building is to be treated as complete so that it can be brought into the Valuation List as a hereditament and a commencement date for the charging of Business Rates can be established. It can be served up to three months prior to the expected date when the building will be complete. The valuation list is administered by the Valuation Office Agency (VOA), a Government Office wholly separate from the Council.

The purpose of a completion notice is to prevent owners from leaving properties incomplete until a tenant is found, avoiding the payment of Business Rates, and to allow the Valuation Office to assess the building or part building for the appropriate level of Business Rates.

For the purposes of a completion notice, a new building includes cases where an existing building has undergone such structural alterations that a new or different hereditament has been created.

A copy of a completion notice is attached at appendix one

## 2. The Council's position

The Council has a responsibility to ensure the accuracy of the Valuation List upon which business rates are charged. To do this, the Council needs to ensure that new commercial properties are brought into the valuation list at the appropriate date.

It is the Council's intention that completion notices are served on newly built properties at the earliest date possible. A completion notice must be served on the owner, defined as the person entitled to possession.

A completion notice must clearly define the building or part building that it relates to and state the day that the Council is proposing as the completion day. This can be any day from the day that the completion notice is served up to three months later.

## 3. When will the Council serve a completion notice?

The decision to serve a completion notice, giving a date in the next three months as the date of completion, depends on the readiness of the building for occupation, the size of the premises and the purpose for which they are to be used.

If the building, or part of the building under consideration is complete or the Council believes it could be completed in less than three months, then a completion notice should be served. This will detail the expected day that the building will be completed for rating purposes.

#### 4. What happens if the ratepayer disagrees with the completion notice?

The ratepayer has a formal right of appeal to the Valuation Tribunal for England (VTE) which must be made within 28 days of the completion notice being served.

In many cases, the ratepayer will contact the Business Rates Service immediately on receipt of the completion notice if they disagree with it. Although there is no requirement to do so by law, the Business Rates Service will consider any representations made by the ratepayer in respect of the service of the completion notice or the completion date.

There are three possible outcomes

- The ratepayer's representations are rejected and the completion notice remains in place. The ratepayer can then choose to exercise their right of appeal to the Valuation Tribunal.
- The ratepayer's representations are accepted and the completion notice is withdrawn completely or withdrawn and replaced with a new notice confirming a revised completion date.
- Negotiations take place with the ratepayer and a mutually acceptable completion date is agreed. If this is within three months a revised completion notice is served. If it is more than three months in the future, a revised completion notice is served when possible. The negotiations will take into account any complexities surrounding the completion of the hereditament as well as the Council's responsibility to ensure commercial properties are present in the valuation list.

#### 5. Roles and responsibilities

It is the responsibility of the Business Rates Property Inspector to serve completion notices on behalf of the City Treasurer whose responsibility it is to collect Business Rates for the Council. This should be done at the earliest opportunity taking into account the above guidance.

The Business Rates Manager, Team Managers and Technical Officers are also able to serve completion notices where appropriate.

The Business Rates Manager will oversee any negotiations over completion dates. Any proposed settlement must be formally agreed with the Corporate Revenues Manager on behalf of the City Treasurer.

#### 6. Policy Review

This procedure will be reviewed on an annual basis in order to ensure it remains valid, effective and relevant.

Appendix 1 – copy of a completion notice



**MANCHESTER  
CITY COUNCIL**

**Revenues and Benefits Unit**

**Business Rates Service**

Website: [www.manchester.gov.uk/businessrates](http://www.manchester.gov.uk/businessrates)

Email: [businessrates@manchester.gov.uk](mailto:businessrates@manchester.gov.uk)

Telephone: +44 (0)161 234 1103

PO Box 3 Manchester M15 5BA

Your reference:

Date:

<p><b>COMPLETION NOTICE OF A NEWLY ERECTED OR ALTERED BUILDING</b></p> <p>This completion notice is issued in accordance with the provisions of Local Government Finance Act 1988 s46a &amp; schedule 4a, and Local Government &amp; Housing Act 1989, S139, sch5, Para 36, 79(3).</p>
<p><b>Address of Property:</b></p>
<p><b>Reference No:</b></p> <p><b>Val Office No:</b></p>
<p><b>In accordance with the Local Government Finance Act 1988, all unoccupied property, unless exempt, will be liable to an empty property charge, details of which are given overleaf.</b></p> <p><b>It is the opinion of the City Council that the above property is complete or could reasonably be expected to be completed by:</b></p>
<p>Signed:</p>
<p>Name in Block Capitals:</p>
<p>Date:</p>

**Help the Business Rates service reduce costs – please correspond with us by e-mail and we will deal with your enquiries as a priority.**

## **Explanatory notes**

Empty rate charges are levied on vacant new or altered commercial properties after they have remained empty for more than three months beginning with the date on which the premises could reasonably be expected to be completed (date shown overleaf).

The charge is levied at 50% of the occupied rate, and the owner, (the person entitled to possession) is responsible for payment.

It is therefore essential that you notify the Business Rates Service if;

- (i)** You do not agree with the date shown overleaf, and would like to discuss an alternative date,
- (ii)** The property is sold or leased,
- (iii)** The property becomes occupied.

A person on whom a completion notice is served may appeal against the notice to the Valuation Tribunal (VT see address below), within 28 days of the date of service of the notice on the grounds that the building is not complete or that it cannot reasonably be expected to be completed by the date stated in the notice.

While an appeal is pending, the date shown on the completion notice will be the date used for calculating empty rate charges. Any necessary adjustments will be made if the Valuation Tribunal determines a different date.

If the person on whom the completion notice is served does not agree with the Manchester City Council on the date specified, and the notice is not withdrawn, or the person does not appeal to the Valuation Tribunal, then the completion day specified on the notice is conclusive.

Valuation Tribunal  
Hepworth House  
2 Trafford Court  
Doncaster  
Yorkshire  
DN1 1PN

Telephone: 01302 342324  
Fax: 01302 321447  
Email: [vtdoncaster@vts.gsi.gov.uk](mailto:vtdoncaster@vts.gsi.gov.uk)