



MANCHESTER
CITY COUNCIL

Business Rates Service
Revenues and Benefits Unit
Completion Notices Policy 2024-25

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 with explanatory notes is attached at Appendix 1.

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 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 - the completion notice remains in place. The ratepayer can then choose to exercise their right of appeal to the VTE.
- The ratepayer's representations are accepted - 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 take into account 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 according to 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 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 to ensure it remains valid, effective and relevant.

7. Appendix 1 – Example of a completion notice:



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Revenues and Benefits Unit

Business Rates Service

Website: www.manchester.gov.uk/businessrates

Email: businessrates@manchester.gov.uk

Telephone: +44 (0)161 234 1103

PO Box 3 Manchester M15 5BA

Your reference:

Date:

NATIONAL NON-DOMESTIC RATES COMPLETION NOTICE

This completion notice is issued in accordance with the provisions under Schedule 4A and Section 46 of the Local Government Finance Act 1988

Building to which this notice relates:

Property reference No:

Date of Service:

Completion Date:

It is the opinion of Manchester City Council that the above property is complete on, or could reasonably be expected to be completed by, the Completion Date stated in this notice.

Signed:

Name in block capitals:

Date:

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

8. Explanatory Notes

Overview

Schedule 4A Local Government Finance Act 1988 requires that the council determine a completion date where:

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

In these cases, the council will issue a completion notice specifying the building it considers can be completed by 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'.

It may be served:

- By post, either registered or recorded delivery, to the owner at his usual or last known address; or to an address supplied by the owner where the mail should be sent.
- In the case of an incorporated company or body, by delivering it or sending it by registered post or recorded delivery to the secretary/clerk at its registered office or main office.
- Where the name or address of the owner cannot be found after reasonable inquiry, the letter can be addressed to 'the owner' and fixed to a conspicuous part of that building.

Completion notices issued for business rates serve different purposes to 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.

Completion date

The completion date is the day the council considers the building to be complete and it will be entered into the local rating List by the Valuation Office Agency (VOA).

Newly constructed or converted properties that are unoccupied, are exempt from paying business rates for a maximum period of three months. Industrial properties are exempt for up to six months. After a period of exemption, a 100% charge is due.

If the property is occupied before the end of the exemption, the occupier will be liable for paying the business rates from the date it becomes occupied.

The Valuation Office Agency (VOA)

The VOA is responsible for setting the rateable value of the property.

The council will supply the Valuation Officer with:

- Copies of all completion notices served.
- Information as to the completion notice if it is withdrawn.
- Details of all agreements as to completion dates.

Appeals

If you agree with the completion date proposed by the council, 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 either:

- 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 for England (VTE) - details below - but first you should contact the business rates section as soon as possible, on 0161 234 1103 to discuss the reasons why you disagree with the completion date, as we may be able to resolve the matter. You may be asked to put your objections in writing, explaining the reasons why you disagree with the date and giving your proposed date.

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

If you disagree with the Council's decision, you have a right of appeal to the VTE. The appeal must be made in writing stating the grounds for the appeal and accompanied by a copy of the completion notice. Further information and an appeal form can be found on the VTE website.

The appeal to the VTE must be done within 28 days of the date the completion notice was served, so it is important to contact the council as soon as possible if you disagree with the completion date.

Whilst an appeal to the valuation tribunal is ongoing, liability for rates will continue as if the date specified in the completion notice has been determined as the completion date.

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

Manchester City Council

Telephone: 0161 234 1103

Email: businessrates@manchester.gov.uk

Address: Business Rates Service, Manchester City Council, PO Box 3, Manchester, M15 5GX

Website: www.manchester.gov.uk

Valuation Office Agency (Manchester)

Telephone: 03000 501 501

Email: ratingnorthwest@voa.gsi.gov.uk

Address: Portland Tower, Portland Street, Manchester, M1 3LD

Website: www.voa.gov.uk

Valuation Tribunal Service

Telephone: 0303 445 8100

Email: appeals@valuationtribunal.gov.uk

Address: 2nd Floor, 120 Leaman Street, London, E1 8EU

Website: www.valuationtribunal.gov.uk