

# News story: Changes to how we value some non-domestic properties with more than one occupier in England



We have revised how we value properties in England where occupiers use two or more separated spaces within a building. We can now value separate but adjoining areas (occupied by one individual or company) as a single property when it is appropriate.

Ratepayers can ask us to reconsider when we have previously split a property into more than one.

- For current valuations, use the [check and challenge](#) process and follow the guidance to notify us that the check is related to the 'Mazars' case.
- For valuations that were split between 1 April 2010 and 31 March 2017 inclusive, use our revised [2010 appeal form](#). You can do this from 17 December 2018 to 31 December 2019.

Until we have reviewed the decision, you should continue to pay any additional business rates liability to your council. We will automatically let the council know about any changes to the valuations we make. The decision in the Supreme Court case 'Mazars vs Woolway' meant we were legally obliged to treat different areas of the same building (which are accessed through communal areas) as separate premises for business rates purposes. The Chancellor of the Exchequer announced, in the Autumn Budget 2017, his commitment to alter the rating law in England to enable us to treat these as a single property when appropriate. This legislation came into effect on 1 November 2018. The regulations that allow us to amend the 2010 list came into effect on 17 December 2018.

We have updated the Rating Manual [section 2 part 5](#) and [section 7 part 2](#) to reflect this change in legislation.

The [previous guidance on how we value some non-domestic properties with more than one occupier](#) still applies in Wales.

Published 17 December 2018