



Valuation Office  
Agency

# BILLING AUTHORITY REPORTS SUBMISSION STANDARDS (2017)



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# Introduction

The Valuation Office Agency (VOA) has produced the 'Billing Authority Reports Submission Standards (2017)' to inform Billing Authorities (BAs) of the information that they need to submit with a report. This document updates and replaces the 'Billing Authority Reports (BAR) Best Practice Guide (2014)'.

The Submission Standards are to enable the VOA and BAs to work more effectively together in maintaining the local taxation lists.

It also aligns with the UK Government's 'tell us once' policy as taxpayers will only provide information once.

Anybody involved in a revenue team submitting BARs, or gathers information for their submission, should familiarise themselves with this document in its entirety.

The VOA will request resubmission of reports if they do not meet the standards outlined in this document.

This document contains details of:

- Information required when BARs are submitted
- Reasons for resubmission requests
- How to submit your reports to us
- Guidance on information requirements for each report reason code (appendix 3 (NDR) and appendix 4 (CT)).

# Information required on BAR submission

The following table sets out the information that is required and why we need it.

Information required	Why needed
<b>BA Report number</b>	This enables the BA and VOA to cross reference reports and allows reports to be tracked.
<b>BA Reference number</b>	<p>The unique reference number enables all parties to ensure that we are talking about the same property. The VOA are unable to clear any reports without a BA Reference number.</p> <p>BA Reference numbers must be included for existing or proposed new assessments.</p> <p>A reference number should be provided for every property to be included in the Rating or Valuation list.</p> <p>Reference numbers for assessments formed from splits or mergers of existing properties should be provided in remarks column.</p>
<b>Property address</b>	<p>Reports for existing properties should include the address as it currently appears in the list.</p> <p>Reports for splits or mergers should include details of other properties involved in remarks column.</p> <p>Addresses for new properties should ideally be agreed by the Local Authorities Address Custodian to ensure a further report for changes is not needed.</p> <p>Provision of this information means that we can be certain that we have identified the correct property to raise a report on.</p>
<b>Postcode</b>	Allows easy identification of the property. The VOA are unable to register reports on our database without a full postcode.
<b>Description</b> (Not applicable for CT)	<p>The description as shown in the Rating List for existing assessments or a potential description for new assessments.</p> <p>A full list of descriptions is available on the BA Transfer site under the Tech Circs, appendices to Section 3.</p> <p>The description allows quick identification of properties that may require specialist involvement.</p>

Information required	Why needed
<b>Date of change</b>	<p>This is the effective date of proposed change to the list. The VOA will adopt the date proposed by a Billing Authority unless a Ratepayer provides supporting evidence for an alternate date or if the effective date regulations require a different date.</p> <p>When a completion notice has been served, this will be the date the property has been certified as complete, and will be the effective date.</p> <p>A copy of the completion notice (NDR Only), suitably cross referenced must be sent to your designated Unit Inbox.</p> <p>Effective dates in the future will not be accepted, please wait until the completion notice effective date has been reached before report submission.</p>
<b>Coded reason for report</b>	<p>For a list of report code reasons please see Appendix 1 - CT and Appendix 2 - NDR</p> <p>Allows appropriate allocation of reports to make sure they are handled efficiently and effectively by the right people.</p> <p>Please only use CR09 for CT reference number and effective date changes.</p>
<b>RV or CT Band for existing assessments</b>	<p>The RV or CT Band currently shown in the List.</p> <p>Leave blank for new properties.</p> <p>The Rateable Value or CT band allows us to further ensure a report is being registered against the correct assessment.</p>
<b>Plan or Planning Portal Reference</b>	<p>A planning portal reference or architects plan to be provided where available. If no plan is available please provide a reason why no plan is available in remarks, for example "no plan - permitted development".</p> <p>Providing a plan or a link to the plans in the planning portal means that we can make quick decisions about properties and whether an inspection is necessary.</p>
<b>Reason for Event Remark</b>	<p>Your remarks should provide an unambiguous description of the alteration that has occurred at the property or what the new property is.</p> <p>The VOA will take no action in circumstances when the course of action is unclear, non-descript or when action is needed at a future date.</p> <p>Where necessary further supporting information, suitably cross referenced, should be sent to your designated Unit Inbox.</p>

Information required	Why needed
<b>Occupiers name</b>	<p>This should include occupiers for any new properties formed from splits or mergers. Where no occupier is present, the a name of an owner should be provided.</p> <p>Allows us to contact the current occupier of the property for inspection if necessary or to obtain rental information. Results show correspondence is more likely to be opened when served on a named person.</p>
<b>Billing Address</b>	<p>Where the billing address is different to the property address.</p> <p>Allows us to send our Notice of Alteration to the correct party.</p>
<b>Contact telephone number</b>	<p>This helps us to contact the occupier quickly to arrange an inspection or to clarify property details</p> <p>Other contacts and email addresses can be added to the remarks column.</p>
<b>OS grid reference</b>	<p>Allows us to locate the property quickly and easily, particularly when the property is in a rural area.</p>

It is expected that information provided has been fully checked for accuracy and relevance, and the VOA will rely on all information provided. The VOA will not seek information that is held by the BA. We will assume all relevant information connected to the case has been submitted.

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# Submission Guidance

## Additional Supporting Information

Any additional supporting information, for example inspector's report, photos, further notes, plans etc. should be cross referenced to the property and e-mailed to your designated Unit Inbox within 24 hours of the report submission. Additional information should not be submitted prior to the report submission.

## Minor Report Update (Effective dates, Billing Authority reference numbers and Occupiers details only)

A minor report update can be submitted on an outstanding Billing Authority Report, this information should be cross referenced to the property and e-mailed to your designated Unit Inbox. A new Billing Authority Report will be required if the original report has been processed.

A minor report update cannot be accepted on a property that does not have a live Council Tax Band or Rateable Value.

Please also send in two reports (one each from Council Tax and Business Rates) where a property is moving:

- From NDR to CT
- From CT to NDR
- There is a change in the balance of a composite

**To assist local authorities in their preparation for report submission a guidance aide has been provided for both NDR (appendix 3) and CT (appendix 4). This outlines good examples of remarks for each reason code the information the VOA require.**

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# Reasons for resubmission requests

In addition to the standard no action codes if the VOA is of the opinion that it can take no action on the information provided, as it is unclear or insufficient, we will provide explanation as to why. If a case is not actioned a fresh submission will be required.

We will do this in the following way:

- **NDR** - code '0' will be applied and a coded reason will be referred to which can be checked against the look up list below in the form '[code[s]]- please resubmit - does not meet submission standards'
- **CT** - code CN09 will be applied and a coded reason will be referred to which can be checked against the look up list below in the form '[code[s]]- please resubmit - does not meet submission standards'

For a list of report resubmission code reasons please see **Appendix 5- Council Tax and Non Domestic Rating coded Reasons for Resubmission Request**.

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# Key Contacts

## Customer Service Centre

If you would like to discuss a decision or a resubmission please email  
[BARSubmissionStandards@voa.gsi.gov.uk](mailto:BARSubmissionStandards@voa.gsi.gov.uk)

## Unit Inbox

Email addresses for additional supporting information and minor report changes.

## Council Tax Unit Inbox

Wales Unit Inbox – [ctwales@voa.gsi.gov.uk](mailto:ctwales@voa.gsi.gov.uk)

East Unit Inbox – [cteast@voa.gsi.gov.uk](mailto:cteast@voa.gsi.gov.uk)

North Unit Inbox – [ctnorth@voa.gsi.gov.uk](mailto:ctnorth@voa.gsi.gov.uk)

South Unit Inbox – [ctsouth@voa.gsi.gov.uk](mailto:ctsouth@voa.gsi.gov.uk)

West Unit Inbox – [ctwest@voa.gsi.gov.uk](mailto:ctwest@voa.gsi.gov.uk)

## NDR Unit Inbox

Wales Unit Inbox - [ratingwales@voa.gsi.gov.uk](mailto:ratingwales@voa.gsi.gov.uk)

Central Unit Inbox – [ratingcentral@voa.gsi.gov.uk](mailto:ratingcentral@voa.gsi.gov.uk)

East Unit Inbox - [ratingeast@voa.gsi.gov.uk](mailto:ratingeast@voa.gsi.gov.uk)

London Unit Inbox - [ratinglondon@voa.gsi.gov.uk](mailto:ratinglondon@voa.gsi.gov.uk)

North East Unit Inbox - [ratingnortheast@voa.gsi.gov.uk](mailto:ratingnortheast@voa.gsi.gov.uk)

North West Unit Inbox - [ratingnorthwest@voa.gsi.gov.uk](mailto:ratingnorthwest@voa.gsi.gov.uk)

South East Unit Inbox - [ratingsoutheast@voa.gsi.gov.uk](mailto:ratingsoutheast@voa.gsi.gov.uk)

South West Unit Inbox - [ratingsouthwest@voa.gsi.gov.uk](mailto:ratingsouthwest@voa.gsi.gov.uk)

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# Submission of Reports

## **Council Tax**

The best way to submit your council tax reports to the VOA is by using the [Billing Authorities reports submission service](#). Many of our BA partners have already discovered that using the service means they can send reports to the VOA easily and consistently.

It is quick and easy to use and compatible with the majority of BAs existing software. If you would like to know more about this service please e-mail [ratesretention@voa.gsi.gov.uk](mailto:ratesretention@voa.gsi.gov.uk).

## **Further information**

If you would like to discuss this guide in more detail please contact the rates retention team [ratesretention@voa.gsi.gov.uk](mailto:ratesretention@voa.gsi.gov.uk)

General enquires relating to BATrans system and IT issues emailed to [itservicedesk@voa.gsi.gov.uk](mailto:itservicedesk@voa.gsi.gov.uk)

General information about the VOA can be found at [www.gov.uk/voa](http://www.gov.uk/voa)

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# Appendices

## Appendix 1 - Council Tax coded Reason for Report

Code	Reason for Report
CR01	Demolished
CR02	Change from Domestic use -Deletion from CT list
CR03	New
CR04	Change to Domestic use – Inclusion in the CT List
CR05	Reconstitution (splits and mergers)
CR06	Composite dwelling not covered by any other code
CR07	Demolition of part -potential reduction in band
CR09	Reference number and effective date change only
CR10	Structural alterations potential increase
CR12	Change of Address
CR14	Minor Address Change

## Appendix 2 - Non Domestic Rating coded Reason for Report

Code	Reason for Report
01	New
02	New (formerly domestic )
03	New (formerly exempt )
04	New (other)
05	Deleted (demolished)
06	Deleted (ceased to be rateable)
07	Deleted (exempt)
08	Deleted (other)
09	Improvements/Alterations
10	Reconstitution
11	Other reason
12	Address/Ref number change only

### Appendix 3 - Non Domestic Rating Requirements & Examples

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
01	New - Brand New to Rating List	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Planning Portal reference or state a reason for the omission OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks – details of the new property, reference number and other relevant information Ensure this is not a split from an existing assessment - if so, use code 10	PRN 090512544558 New Medical Surgery with effect from 1/6/17 Plan ref X1222345 OR no plan available/not applicable Occupier Mr Bloggs Tel 01254 234567 Owner Mr Lee Tel 0112 255588
02	New - Previously Domestic	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Planning Portal reference or state a reason for the omission OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks – details of the domestic address, new address and reference number with any contact details	PRN 090512544558 New Holiday Let wef 1/6/17 Plan ref X1222345 OR no plan available/NA Occupier Mr Bloggs Tel 01254 234567 Owner Mr Lee Tel 0112 255588

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
03	New (formerly exempt )	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Planning Portal reference or state a reason for the omission OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks- details of previous use and of new use, address and reference number	PRN 090512544558  Hall used for Dance Studio - formerly exempt as a church wef 1/6/17.  Plan ref X1222345 OR no plan available/NA.  Occupier Mr Bloggs Tel 01254 234567  Owner Mr Lee Tel 0112 255588
04	New (other)	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Planning Portal reference or state a reason for the omission OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks – details of new property including address and reference number	PRN 090512544558  Why this is new to the Rating List wef 1/6/17  Plan ref X1222345 OR no plan available/NA.  Occupier Mr Bloggs Tel 01254 234567  Owner Mr Lee Tel 0112 255588

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
05	Deleted (demolished)	BA Report Number BA Reference Number Full Postal Address Post Code Description Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Remarks – including detail of the owner and the address to serve the notice to delete	Property demolished on 1/6/17  Owner Mr A N Other, 15 Any Street, Anytown, M13 D34 , Tel 01254 222555, email  If you submit a report for a demolition, we will remove the property from the List without undertaking a physical inspection or verification.
06	Ceased to be rateable (e.g. now domestic)	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Planning Portal reference or state a reason for the omission OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks - detail why no longer rateable	Property now domestic wef 1/6/17 Owner Mr AN Other, 15 Any Street, Anytown, M13 D34, Tel 01254 222555, email  Plan ref X1222345 OR no plan available/NA.

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
07	Delete - Exempt	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Planning Portal reference or state a reason for the omission OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks – include detail of the current use and any contact information	Property now used as a church/place of public religious worship from 1/6/17  Include religious exemption certificate where appropriate  Contact Mr A N Other, 15 Any Street, Anytown, M13 D34, Tel 01254 222555, email  Plan ref X1222345 OR no plan available/NA.
08	Deleted - Other (does not fit into other codes)	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Remarks – reasons for deletion and any contact detail	Detailed reasons why it should be deleted wef 1/6/17  Contact owner Mr A N Other, 15 Any Street, Anytown, M13 D34, Tel 01254 222555, email

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
09	Improvement/ Alterations	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Planning Portal reference or state a reason for the omission OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks - detail on what has altered or changed	Extension to rear which provides additional office space/6 additional car spaces wef 1/6/17  Plan ref X1222345 OR no plan available/NA Occupier Mr Bloggs Tel 01254 234567, email  Owner Mr Lee Tel 0112 255588, email
10	Reconstitution- Split /Merger	BA Report Number BA Reference Number of lead property Full Postal Address of lead property Post Code of lead property Description Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Planning Portal reference or state a reason for the omission OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks - merger or split of assts. How many, e.g. 1 into2 , 2 into 1. Include new address and reference numbers for the "new" assessments	1 into 3 - Unit 1 - Office - M&S Supplies, PRN 000122222 - Mr Bloggs 01254 2222335  Unit 2 - Workshop - The Door Company - PRN 000122223 - Mr Lee 01254 5558844  Unit 3 Workshop - Car Repairs Ltd PRN -000122224 - Mrs Jones 01254 22556888  Eff date 1/6/17  Plan ref X1222345 OR no plan available/NA.  OR If remarks box is not large enough to put all your information in please note remarks "Additional Information in email" and send this to the relevant NSO Inbox.

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
11	Other reason	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number OS Grid Reference (where no clear address is available or where the property would be difficult to find) Remarks detailing the changes / alteration  If new, alteration or recon, consider using another code	New BA ref number if required Effective date 1/6/17 Contact Mr A N Other, 15 Any Street, Anytown,  M13 D34, Tel 01254 222555, email
12	Address/Ref number change only	BA Report Number BA Reference Number to be used Full Postal Address Post Code Description - Intended Use Effective Date (must not be in the future) Coded reason for report Occupier Name Billing Address Contact telephone number Remarks - giving details of what you want to be corrected or changed. Address changes should include the full new postal address.	Please change property reference number to x1223665996 And/or change property address to Unit 1, 10 Any Street, Anytown, M17 6EX wef 1/06/17 Or correct postcode to OL15 6RU Effective date 1/6/17  Please use a minor change report for address or reference changes only. Changes to the use of a property should be reported as Code 09 Alterations.

## Appendix 4 - Council Tax Requirements & Examples

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
CR01	Demolished or Uninhabitable (deletion from CT List)	BA report number BA reference number Property address Postcode Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owners name (rather than occupier) Billing address Contact telephone number Remarks - detail on what has taken place	Property demolished on 1/6/17  Owner Mr A N Other, 15 Any Street, Anytown, M13 D34 , Tel 01254 222555, email  If you submit a report for a demolition, we will remove the property from the List without undertaking a physical inspection or verification.  Where properties are to be removed due to their state of repair, you should send further supporting information (suitably cross referenced in remarks) to your usual Network Support Office.  Please provide relevant information such as: <ul style="list-style-type: none"> <li>• photographs</li> <li>• schedule of works</li> </ul>
CR02	Change FROM Domestic Use (deletion from CT List)	BA report number BA reference number Property address Postcode Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owners/ occupier name Billing address Contact telephone number Remarks - detail on what has taken place including BA Reference Number to be used if now NDR	House changed to holiday let on 1/6/17  PRN 090512544558  Owner Mr A N Other, 15 Any Street, Anytown, M13 D34 , Tel 01254 222555, email a.n.other@hotmail.com

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
<b>CR03</b>	New (brand new to the CT List, not to be used if it has been formed from part of another existing dwelling)	BA report number BA reference number Property address – must be postal address not plot number Postcode Date of change (must not be in the future) Coded reason for report Owners/ occupier name Billing address (if different) Contact telephone number Planning Portal reference or a reason for the omission OS Grid reference (where no clear address is available or where the property is difficult to find) Remarks – include Full Postal Address, BA reference number	PRN 090512544558 New house occupied 1/6/17 Address: 1 Any Street, Anytown, M17 3LZ Plan ref X1222345 OR no plan available/not applicable (see below) Occupier Mr Bloggs, Tel 01254 234567, email Planning ref required for new 'one-off' properties, infill builds and the first batch on a new estate. For the second batch of reports on a new estate (i.e. where you have already provided planning) it is sufficient to put "(Name of developer & name of development)" in remarks. If planning is not required please clarify the reason in remarks, e.g. No plan - caravan
<b>CR04</b>	Change to domestic use (e.g. previously NDR or exempt)	BA report number BA reference number Property address Postcode Date of change (must not be in the future) Coded reason for report Owners/ occupier name Billing address (if different) Contact telephone number Planning Portal reference or a reason for the omission OS Grid reference (where no clear address is available or where the property is difficult to find) Remarks – include Full Postal Address, BA reference number	PRN 090512544558 Holiday let converted to domestic use wef 1/6/17 Address: 1 Any Street, Anytown, M17 3LZ Plan ref X1222345 OR no plan available/not applicable "no planning required, change to domestic" Occupier Mr Bloggs, Tel 01254 234567, email – abloggs@hotmail.co.uk

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
CR05	Reconstituted Property (e.g. a split of a house into flats or the merger of flats into a single dwelling or the addition of an annexe)	BA report number BA reference number Property address Postcode Date of change (must not be in the future) Coded reason for report CT Band for existing assessment Owners/ occupier name Billing address (if different) Contact telephone number Planning Portal reference or a reason for the omission OS Grid reference (where no clear address is available or where the property is difficult to find) Remarks – include Full Postal Address, BA reference number  <b>See next column if this is a House in Multiple Occupation (HMO) or an Annexe</b>	1 into 3 flats:  Flat 1 at 64 Any Street, Anytown, M17 6ZR, Mr Bloggs - 01254 2222335 PRN 000122222  Flat 2 at 64 Any Street, Any Town, M17 6ZR, Mr Lee -01254 5558844 PRN 000122223  Flat 3 at 64 Any Street, Anytown, M17 6Z, Mrs Jones - 01254 22556888 PRN -000122224  Effective date 1/6/17  Plan ref X1222345 OR no plan available/not applicable "no planning required"  For HMOs we require the following details: <ul style="list-style-type: none"> <li>• occupier names;</li> <li>• what the accommodation comprises;</li> <li>• shared facilities;</li> <li>• tenancy agreements;</li> <li>• Any omissions must be explained.</li> </ul> For annexes we need to know who is in occupation: <ul style="list-style-type: none"> <li>• Family member?</li> <li>• Rented to a tenant?</li> </ul>

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
<b>CR06</b>	<p>Composite Dwelling (where there is a domestic and non-domestic element)</p> <p>Only to be used where no other code applies</p>	<p>BA report number            BA reference number            Property address            Postcode            Date of change (must not be in the future)            Coded reason for report (also consider CR02 or CR04)            Band            Owners/ occupier name            Billing address (if different)            Contact telephone number            Planning Portal reference or a reason for the omission            OS Grid reference (where no clear address is available or where the property is difficult to find)</p> <p>Remarks – include Full Postal Address, BA reference number, planning reference number or if not required please state clearly "no plan required"</p>	<p>PRN 090512544558</p> <p>Rooms above shop converted to flat wef 1/6/17            Address: 1A Any Street, Anytown, M17 3LZ            Plan ref X1222345 OR no plan available/NA            Occupier Mr Bloggs, Tel 01254 234567, email</p>
<b>CR07</b>	<p>Demolition of Part (where we may consider a reduction in band, e.g. garage removed)</p>	<p>BA report number            BA reference number            Property address            Postcode            Date of change (must not be in the future)            Coded reason for report            Band            Owners/ occupier name            Billing address (if different)            Contact telephone number            Planning Portal reference or a reason for the omission            OS Grid reference (where no clear address is available or where the property is difficult to find)</p> <p>Remarks – include Full Postal Address, BA reference number</p>	<p>PRN 090512544558</p> <p>Garage to side of house demolished</p> <p>Plan ref X1222345 OR no plan available/NA</p> <p>Occupier Mr Bloggs, Tel 01254 234567, email</p> <p>Plan ref X1222345 OR no plan available/not applicable "no planning required"</p> <p>This type of report is extremely rare as small demolitions are normally part of larger building works (construction of an extension). For that reason, the planning reference is important.</p>

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
<b>CR08</b>	(Not in use)		If reports are submitted with this code they will be returned as : Does not meet submission standards – Code H
<b>CR09</b>	Reference Number or Effective Date Change only	BA report number BA reference number Property address Postcode Date of change (must not be in the future) Coded reason for report Band Owners/ occupier name Billing address (if different) Remarks – must include new BA Reference Number or New Effective Date  Note. Where an effective date change is needed on an earlier report not yet actioned please send an email to the Network Support Office at <a href="mailto:ct_registration@voa.gsi.gov.uk">ct_registration@voa.gsi.gov.uk</a> . giving the revised effective date. Please do not send a duplicate report.	Change property reference number to x1223665996  And/or effective date to 1/6/17
<b>CR10</b>	Improvements/ Alterations (for review after the next sale)	BA report number BA reference number Property address Postcode Date of change (must not be in the future) Coded reason for report Band Owners/ occupier name Billing address (if different) Contact telephone number Planning Portal reference or a reason for the omission OS Grid reference (where no clear address is available or where the property is difficult to find) Remarks – details of changes made	Extension the rear to provide enlarged kitchen and sun room, also loft converted to form 4th bedroom wef 1/6/17  Plan ref X1222345 OR no plan available/NA Occupier Mr Bloggs Tel 01254 234567, email

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
<b>CR11</b>	Boundary Change - Remove from this BA	Please do not issue report using this reason code. Please contact your Local Authority Relationship Manager.	VOA IT department generally deal with these in bulk.
<b>CR12</b>	Major Address Change	BA report number BA reference number Property address Postcode Date of change (must not be in the future) Coded reason for report Band Owners/ occupier name Billing address (if different) Remarks – must include the new address.	Change property address to  10 Any Street, Anytown, M17 6EX wef 1st June 17  We will not ask for re-submission if the report is received as a CR14 (see Minor Address Change) if the report otherwise meets the criteria
<b>CR13</b>	Boundary Change - Add to this BA	Please do not issue report using this reason code. Please contact your Local Authority Relationship Manager.	VOA IT department generally deal with these in bulk.

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks
<b>CR14</b>	Minor Address Change (for obvious errors or minor postcode changes or small additions to the first line of the address)	BA report number BA reference number Property address Postcode Date of change (must not be in the future) Coded reason for report Band  Owners/ occupier name Billing address (if different) Remarks – must include the revised address.  What address changes are required Correct reason code CR14 BA Reference Number to be used Effective Date (must not be in the future) Occupier Contact Details: Name, telephone number, email, alternative contact details, owner if appropriate	Examples could include: Obvious typographical errors (e.g. Rtose Cottage) Minor postcode changes (to last two digits) Additions to the first line of the address where the history can be followed (e.g. 14 High Street becomes Rose Cottage, 14 High Street)  We will not ask for re-submission if the report is received as a CR12 (see Major Address Change) if the report otherwise meets the criteria

## Appendix 5 - Council Tax and Non Domestic Rating coded Reasons for Resubmission Request

Code	Reason for Resubmission Request
A	No BA Reference Number provided
B	Property address incomplete
C	No Postcode
D	No Description
E	No date of change or completion notice
F	No information regarding split provided
G	No information regarding merger provided
H	Incorrect report code used
I	RV or CT Band for existing assessments not included
J	No reason provided for the omission of a Plan or Planning Portal Reference
K	Event not occurred or will occur in the future
L	Incorrectly reported as new instead of a split of assessment
M	No information regarding occupation of annexe, does not state whether rented or family annexe
N	Address change not provided, current address and remarks do not state new address
O	New HMO. Information not provided for House of Multiple Occupation
P	Unclear and insufficient with no factual information to support