

# Case Report

## Fabulous Collections Ltd v Smith (LC), 20 November 2017

[2017] UKUT 0452

Mr Peter McCrea

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### Comments from the above decision of the UTLC

The Valuation Officer had taken the decision (1) to split an assessment in the light of *Mazars*; and that (2) the effective date of this alteration was 1 April 2015 in accordance with the provisions of the non-domestic rating appeal regulations.

The VO confirmed that the VOA's policy in relation to the alteration of assessments following *Mazars* was, in circumstances where the effective date of that alteration predated both the proposal date and the date of an MCC identified in the proposal, that:

- in the interests of fairness; and
- so as not to disadvantage an appellant (since the amended assessment could not have been the subject of a proposal at the material day)

the appellants would be given the opportunity to have their proposal relinked to one of the amended assessments in relation to any proposed alteration.

What was not, in the end, a live point before Mr McCrea was whether that linking had the effect of keeping the material day the same as it had been under the now otiose MCC-based proposal.

**Roger Cohen**  
**Berwin Leighton Paisner**  
**1 December 2017**

**[roger.cohen@blplaw.com](mailto:roger.cohen@blplaw.com)**

**020 3400 4346**

**@rogercohen8**