



Valuation Office
Agency

BILLING AUTHORITY REPORTS SUBMISSION STANDARDS (2022)



Introduction

This document updates The Valuation Office Agency (VOA) 'Billing Authority Reports Submission Standards (2017)' on the information that Billing Authorities (BAs) need to include with a report.

The aim of the Submission Standards is to allow us to work more effectively together.

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

We hope that this document helps anybody involved in submitting Billing Authority Reports (BARs) or gathers information for their submission.

Improving the way we work together

Please

- check the reports you send to us meet the standards outlined in the document.
- look at your schedules of no actioned reports to identify any cases that you need to resubmit and update your own records on outstanding reports. We want to avoid everyone's resources being wasted checking for updates on cases that have been cleared.
- raise any concerns about a no actioned report straightaway. This will allow us to investigate and see what remedies we can provide.

Future changes

A Business Systems Transformation (BST) programme is underway in the Agency. Changes planned include a New LA Portal which will replace BATRANs and also provide the facility to upload both single and bulk BARs electronically.

Testing and roll out of the new services are planned for 2023. Existing services will continue to be available for a period, yet to be determined, after the new services go live. Updates on this work are included in the LA Newsletters and a working group of over 25 LAs has been set up.

To improve efficiency and quality we want to move away from manual data entry, for example copying information from a pdf file, or a hardcopy list sent by post. If you currently use pdf files or a manual process to submit reports, please speak to your Local Authority Relationship Manager about how these future changes will affect you and they will be happy to discuss the options with you.

Approved Abbreviations – To assist with the restriction in number of characters in the remarks section, you may use the following abbreviations:

Some BAs have told us that the restriction on the number of characters that can be used in the remarks section means they can't provide all the relevant information. Using the following approved abbreviations may help.

- **EXT** – Extension
- **ED** – With Effect From (Effective date)
- **Occ** – Occupier
- **Own** – Owner
- **Tel** – Telephone Number
- **Merg** – Merger
- **GF** – ground floor
- **1F** – first floor
- **2F** – second floor

There is no need to use full sentences, punctuation or any niceties such as 'please'.

For example in a CT case, instead of:

Please split 100 High St, Anytown, A12 3BC to ground floor flat 100 High St and first floor flat 100 High St with effect from 01 April 2019. Owner's name is Mr J Smith. Owner's telephone number is 01234 567890. Reference numbers are 0011223344 for ground floor and 0011223345 for first floor. Thank you

You could add:

Split 100 High St Anytown A12 3BC to GF Flat 100 High St Ref 0011223344 and 1F flat 100 High St. Ref 0011223345 Own – J Smith Tel 01234 567890

For example in a NDR case, instead of:

Please reassess caravan park at The Beach, Anytown, A12, 3BC as Caravan 23L (Council Tax property reference number 99887766) is no longer occupied domestically and is now part of the main site from 01 April 2017. The site owner is Mr P Jones, his telephone number is 01234 567890

You could add:

Remove Caravan 23L ref 99887766 from CT add to The Beach ref 99887755 as NDR. Own – Mr Jones Tel 01234 567890

Please see Appendix 6 for a list of approved characters for ebar reports.

Information required on BAR submission

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

Information required	Why needed
BA Report number	This allows us to cross reference and track reports.
BA Reference number	<p>The unique reference number makes sure we are talking about the same property and we are unable to clear any reports without a BA Reference number.</p> <p>We need you to give us BA Reference numbers for existing or proposed new assessments.</p> <p>Please provide reference numbers for assessments that have been created from splits or mergers of existing properties in the remarks column, even if one reference number isn't changing.</p> <p>Tip – If you have 20 or more reference numbers that require changing, you don't need to submit individual reports. You can send a spreadsheet to baenquiries@voa.gov.uk. Please include Bulk Reference Number update and your BA code in the subject line.</p>
Property address	<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>Ideally addresses for new properties should be agreed by the Local Authorities Address Custodian to make sure the address is correct and doesn't need a subsequent change.</p>
Postcode	Allows easy identification of the property. We are unable to register reports on our database without a full, correctly formatted postcode.
Description (Not applicable for CT)	<p>Please provide the description as shown in the Rating List for existing assessments or a potential description for new assessments.</p> <p>This will help us identify any specialist involvement required and hopefully speed up the clearance of the report for you.</p> <p>A full list of descriptions is available on the BA Transfer site under the Tech Circs, appendices to Section 3.</p>

Information required	Why needed
Date of change	<p>This is the effective date of the change. We will use the date you suggest unless a Ratepayer provides supporting evidence for an alternate date or if the effective date regulations require us to set 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>After submitting a report, please send us a copy of the completion notice to barsubmissionstandards@voa.gov.uk within 24 hours. Please use NDR or CT/completion notice/report number/full address and postcode in the subject line and please ensure that the completion notice has been served by a duly legally authorised officer.</p> <p>The function of service can properly be delegated to the BA's own officers, but BA's cannot delegate the consideration or service of completion notices to private contractors. Please do not send us any copies before the report has been made. We cannot accept effective dates in the future, or 'to be confirmed'.</p> <p>FOR NDR – If the effective date is prior to 01-APR-2017 please use 01-APR-2017 and add in remarks what the effective date would have been if there were no restrictions.</p> <p>This will enable us to identify the appropriate transitional certificate if needed.</p>
Coded reason for report	<p>For a list of report code reasons please see Appendix 1 – CT and Appendix 2 – NDR</p> <p>Using the correct code means we can allocate 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> <p>If your software does not allow you to use CR05 for Council Tax splits/mergers please use CR03. Please add in remarks "unable to use CR05"</p> <p>Please only use the codes that are included in our appendices. Any reports that are made using other codes, such as VO internal codes, will be automatically rejected.</p>

Information required	Why needed
RV or CT Band for existing assessments	<p>The RV or CT Band currently shown in the List.</p> <p>Please leave this blank for new properties.</p> <p>The Rateable Value or CT band allows us to check a report is registered against the correct assessment, particularly where previous changes to the assessment have taken place.</p>
Plan or Planning Portal Reference	<p>Please provide a planning portal reference or architects plan.</p> <p>This helps us decide if an inspection is necessary.</p> <p>If no plan is available please include one of the following abbreviated phrases in remarks to explain why you have not submitted a planning reference:</p> <ul style="list-style-type: none"> • BWPP – built without planning permission • PPNA – planning not applicable • PPNR – planning permission not required • PD – permitted development – doesn't need planning permission • NPAS – no planning application has been submitted <p>If no plan is available and one of these phrases has not been used, we will take no action on your report.</p>
Reason for Event Remark	<p>Please give us clear remarks as to what change is required</p> <p>We will take no action if you are not sure of the change required, the course of action is unclear/ non-descript or if the change will be at a future date. . Examples of this are – possible new extension, a new business might be running from this address, this property is due to split into 3 parts – please wait until at least one part has been split off before putting in a report.</p> <p>Please send any supporting information, to BARsubmissionstandards@voa.gov.uk</p> <p>Please send a separate email for each report and note in remarks "CT/NDR report-Additional information sent [date]" This will allow us to tie up the information quickly and avoid us having to ask for it to be sent again.</p>

Information required	Why needed
Occupiers name	<p>Please include the occupiers for any new properties formed from splits or mergers. If no occupier is present, please give the name of an owner.</p> <p>This will allow us to contact the current occupier of the property if we need to inspect or to obtain rental information. We know that correspondence is more likely to be opened when served on a named person.</p>
Billing Address	<p>If the billing address is different to the property address.</p> <p>This means that we can send our Notice of Alteration to the correct party.</p>
Contact telephone number Contact email address	<p>This helps us to contact the occupier quickly to arrange an inspection or to clarify property details.</p> <p>Other contacts e.g. website address can also be added to the remarks column</p>
OS grid reference	<p>Allows us to locate the property quickly and easily. Only for properties in rural areas.</p>

Please check the accuracy and relevance of the information you send us as we will rely on it. We will also assume that you have sent us all of the relevant information you hold. Thank you for working with us.

Submission Guidance

Additional Supporting Information

Please send any additional supporting information, for example inspector's report, photos, further notes, plans etc to BARsubmissionstandards@voa.gov.uk within 24 hours of your report being sent. Please do not send any additional information before a report is submitted.

- We ask you to send us a separate email for each report-this makes it clearer what evidence is for each report
- Reports and additional information can be tied up quickly if you indicate in the subject line – CT/additional information/report number/full address and postcode or NDR/additional information/report number/full address and postcode.
- The maximum file size that we can receive is 25mb

Language

For Welsh Authorities:

If known please add to remarks if the ratepayer or council tax payer would prefer to be contacted in Welsh as the primary language.

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

Where the original report is still outstanding you can ask us to correct minor changes such as typing errors in the address or postcode changes by sending an email to BARsubmissionstandards@voa.gov.uk. A new Billing Authority Report will be required if the original report has been processed.

We are sorry but we are unable to accept a minor report update for a property that does not have a live Council Tax Band or Rateable Value.

Borderline cases

Please send in one report against the live entry in the respective list when a property is moving:

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

Please also see the aides in appendix 3(NDR) and appendix 4 (CT). We also give examples of good remarks for each reason codes.

HMO and student accommodation

Please send one report when informing us of a new HMO or student accommodation. Please send supporting information including:

HMO

- Occupier names
- Accommodation – does each room have its own bathroom, does each room have its own kitchenette and what does this comprise?
- Shared facilities
- Tenancy agreements – how long are they for?

Student accommodation

- Please provide details of who is in paramount occupation and what letting agreements that the student hold –this will help us to determine whether we need to band separately, as one or in clusters.

We will contact you to confirm the number of assessments, addresses and BA Reference numbers.

Reason for resubmission requests

If we can't take any action based on the information provided with a report, we will explain why. In addition to the standard no action codes, we will provide the following additional codes:

- **NDR – code '0'** – please resubmit-does not meet submission standards – we will also give a coded reason to give more details of why it has failed to get through.
- **CT – code CN09** – please resubmit-does not meet submission standards – we will also give a coded reason to give more details of why it has failed to get through.

Please see **Appendix 5 – Council Tax and Non Domestic Rating for a list of coded Reasons for Resubmission Request.**

Key Contacts

Customer Service Centre

If you would like to discuss a decision or a resubmission, please email barsubmissionstandards@voa.gov.uk.

The BARSS inbox should only be used for queries on reports No Actioned under one of the codes from Appendix 5 and for the submission of additional information.

For all other queries relating to a live case we ask you to use baenquiries@voa.gov.uk. This email is for your use only, we ask you not to share outside your Authority.

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 laengagement@voa.gov.uk.

Further information

If you would like to discuss this guide in more detail please contact the Local Authority Engagement Team at laengagement@voa.gov.uk.

General information about the VOA can be found at www.gov.uk/voa.

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) – NB Use CR03 where BAs software does not allow this code to be used
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 and tips
01	New – Brand New to Rating List	<p>BA Reference Number to be used Full Postal Address Description – e.g office, public house, distribution warehouse Effective Date (must not be in the future) Coded reason for report Occupier – Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission OS Grid Reference (where the property would be difficult to find) Remarks – details of the new property, reference number and other relevant information including photographs/leases if available.</p> <p>For this report type please indicate whether a Completion Notice has been served. Ensure this is not a split from an existing assessment – if so, use code 10</p>	<p>PRN 090512544558 New Medical Surgery wef 1/6/17 Plan ref X1222345 OR no plan-PPNA – see codes and other examples on page 4 Occ Mr Bloggs Tel 01254 234567 Own Mr Lee Tel 0112 255588 CN served</p>
02	New – Previously Domestic	<p>BA Reference Number to be used Full Postal Address Description e.g office, public house, self catering accommodation Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission Remarks – Current CT property reference number and details of the domestic address and/or corresponding report number, new NDR address and reference number with any contact details. New address if changed from previous list.</p>	<p>PRN 090512544558 New Holiday Let wef 1/6/17 Plan ref X1222345 OR no plan -BWPP see codes and other examples on page 6 Occ Mr Bloggs Tel 01254 234567 Own Mr Lee Tel 0112 255588</p>

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
03	New (formerly exempt)	BA Reference Number to be used Full Postal Address Description e.g office, public house, distribution warehouse Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission OS Grid Reference (where the property would be difficult to find) Remarks – details of the previous use and new use, reference number and other relevant information including photographs if available.	PRN 090512544558 Hall used for Dance Studio – formerly exempt as a church wef 1/6/17. Plan ref X1222345 OR no plan-NPAS see codes and other examples on page 6. Occ Mr Bloggs Tel 01254 234567 Own Mr Lee Tel 0112 255588
04	New (other)	BA Reference Number to be used Full Postal Address Description e.g office, public house, distribution warehouse Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission OS Grid Reference (where the property would be difficult to find) Remarks – details of the previous use and new use, reference number and other relevant information including photographs if available. New address if changed from previous list.	PRN 090512544558 Why this is new to the Rating List wef 1/6/17 Plan ref X1222345 OR no plan -PD see codes and other examples on page 6. Occ Mr Bloggs Tel 01254 234567 Own Mr Lee Tel 0112 255588

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
05	Deleted (demolished)	BA Reference Number Full Postal Address Description e.g office, public house, distribution warehouse Effective Date (must not be in the future) Coded reason for report Owner/Occupier Name and Billing Address If available – Contact telephone number and/or email address Remarks – including detail of the owner and the address to serve the notice to delete. This cannot be the subject property address. Please note: If you submit a report for a demolition, we will remove the property from the List without undertaking a physical inspection or verification.	Property demolished on 1/6/17 Own Mr A N Other, 15 Any Street, Anytown, M13 D34 , Tel 01254 222555, email
06	Ceased to be rateable (e.g. now domestic)	BA Reference Number Full Postal Address Description e.g office, public house, self-catering accommodation Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission Remarks – Detail why no longer rateable. New or Current CT property reference number and details of the domestic address	Property now domestic wef 1/6/17 Own Mr AN Other, 15 Any Street, Anytown, M13 D34, Tel 01254 222555, email Plan ref X1222345 OR no plan-PD see codes and other examples on page 6.
07	Delete – Exempt	BA Reference Number Full Postal Address Description e.g office, workshop, shop Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission Remarks – include detail of the current use, why exempt and any contact information	Property now used as a church/place of public religious worship from 1/6/17 Contact Mr A N Other, 15 Any Street, Anytown, M13 D34, Tel 01254 222555, email Plan ref X1222345 OR no plan -PD see codes and other examples on page 6. Please see Rating Manual section 6: valuation practice – Guidance – GOV.UK for further help on exemptions. Include religious exemption certificate where appropriate

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
08	Deleted - Other (does not fit into other codes)	BA Reference Number Full Postal Address Description e.g office, workshop, shop Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission Remarks – detailed reasons why it should be deleted Please provide relevant information such as: <ul style="list-style-type: none"> • Photographs • Schedule of works • Costs 	Detailed reasons why it should be deleted wef 1/6/17 Contact own Mr A N Other, 15 Any Street, Anytown, M13 D34, Tel 01254 222555, email If you are unsure they meet the criteria or you do not have enough evidence, please direct them to https://www.gov.uk/guidance/how-to-check-your-rateable-value-is-correct
09	Improvement/ Alterations	BA Reference Number Full Postal Address Description Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission 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-BWPP see codes and other examples on page 6. Occ Mr Bloggs Tel 01254 234567, email Own Mr Lee Tel 0112 255588, email

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
10	Reconstitution-Split /Merger	BA Reference Number Full Postal Address Description Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number(s) and/or email address(es) Planning Portal reference or state a reason for the omission Remarks – merger or split of assts. How many, e.g. 1 into 2, 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-PPNA see codes and other examples on page 6. Please see Part 1: hereditament – Rating Manual section 3: valuation principles – Guidance – GOV.UK for some examples
11	Other reason	BA Reference Number Full Postal Address Description Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission 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

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
12	Address/Ref number change only	BA Reference Number Full Postal Address Description Effective Date (must not be in the future) Coded reason for report Occupier Name and Billing Address If available – Contact telephone number and/or email address Planning Portal reference or state a reason for the omission 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 change report for address or reference changes only. Changes to the use of a property should be reported as Code 09 Alterations. Tip – If you have 20 or more reference numbers that require changing, you don't need to submit individual reports. You can send a spreadsheet to baenquiries@voa.gov.uk

Appendix 4 – Council Tax Requirements & Examples

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
CR01	Demolished or Uninhabitable (deletion from CT List)	<p>BA reference number Full Postal Address 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 if different If available – Contact telephone number and/or email address Remarks – Please identify if the property has been demolished or is derelict -this is so we can quickly identify what action needs to be taken and who (our Customer Service Centre) needs to allocate the work to.</p> <p>Please note: If you submit a report for a demolition, we will remove the property from the List without undertaking a physical inspection or verification.</p>	<p>Property demolished on 1/6/17</p> <p>Own Mr A N Other, 15 Any Street, Anytown, M13 D34 ,Tel 01254 222555, email</p> <p>If you are unsure that the property meets the criteria to be deleted please ask the taxpayer to contact us to discuss making a proposal/ CT challenge by telephone on 03000 501501, our call handling team have some excellent information on repair issues.</p> <p>Further information that can be found on https://www.gov.uk/government/publications/council-tax-challenge-form</p>
CR02	Change FROM Domestic Use (deletion from CT List)	<p>BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address Remarks – detail on what has taken place. Current NDR property reference number and details of the NDR address and/or corresponding report number, new address and reference number with any contact details. New address if changed from previous list.</p>	<p>House changed to holiday let on 1/6/17</p> <p>PRN 090512544558</p> <p>Own Mr A N Other, 15 Any Street, Anytown, M13 D34 ,Tel 01254 222555, email a.n.other@hotmail.com</p>

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
<p>CR03</p>	<p>New (brand new to the CT List, not to be used if it has been formed from part of another existing dwelling) or If your software does not allow you to use CR05</p>	<p>BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address Planning Portal reference or a reason for the omission Remarks: For a new/current estate, if available – builder, and/or estate name and/or plot number Student accommodation – If you hold this detail, please provide details of who is in paramount occupation and what letting agreements that the student hold –this will help us to determine whether we need to band separately, as one or in clusters. For this report type please indicate whether a Completion Notice has been served For HMOs and Annexes please see requirements listed under code CR05</p>	<p>PRN 090512544558 New house occupied 1/6/17 Address: 1 Any Street, Anytown, M17 3LZ Plan ref X1222345 OR no plan -NPAS see codes and other examples on page 6 Occ Mr Bloggs, Tel 01254 234567, email Planning ref required for new 'one-off' properties, infill builds and the first batch on a new estate. CN served Tip – 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 if your software does not allow you to use CR05 please add in remarks 'Unable to use CR05</p>
<p>CR04</p>	<p>Change to domestic use (e.g. previously NDR or exempt)</p>	<p>BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current NDR reference number, address and RV for existing assessments Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address Planning Portal reference or a reason for the omission. New address if changed from previous list.</p>	<p>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-PD see codes and other examples on page 6. Occ Mr Bloggs, Tel 01254 234567, email – abloggs@hotmail.co.uk</p>

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
<p>CR05</p>	<p>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)</p>	<p>BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owner/occupier name & Billing Address if different If available – Contact telephone number and/or email address Planning Portal reference or a reason for the omission Remarks: include Full Postal Address, BA reference number and detail about the annex e.g. built in grounds or converted from part of main house.</p> <p>For annexes please provide any planning restrictions. Details of who is in occupation of the annex is essential</p> <ul style="list-style-type: none"> • Family member? • Rented to a tenant? <p>For HMOs it would be useful if you could provide the following details: • Occupier names • Accommodation – does each room have its own bathroom, does each room have its own kitchenette and what does this comprise?</p> <ul style="list-style-type: none"> • Shared facilities • Tenancy agreements – how long are they for? <p>If your software does not allow you to use CR05 for Council Tax splits/mergers please use CR03. Please add in remarks "unable to use CR05"</p>	<p>1 into 3 flats:</p> <p>Flat 1 at 64 Any Street, Anytown, M17 6ZR, Mr Bloggs – 01254 2222335 PRN 000122222</p> <p>Flat 2 at 64 Any Street, Any Town, M17 6ZR, Mr Lee -01254 5558844 PRN 000122223</p> <p>Flat 3 at 64 Any Street, Anytown, M17 6Z, Mrs Jones – 01254 22556888 PRN -000122224</p> <p>Effective date 1/6/17</p> <p>Plan ref X1222345 OR no plan-PPNR see codes and other examples on page 6.</p> <p>Please see Council Tax: practice notes – Council Tax Manual – Guidance – GOV.UK for further help.</p>

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
CR06	<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 reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address Planning Portal reference or a reason for the omission Remarks: Current NDR property reference number and details of the NDR address and/or corresponding report number, with any contact details.</p>	<p>PRN 090512544558</p> <p>Rooms above shop converted to flat wef 1/6/17</p> <p>Address: 1A Any Street, Anytown, M17 3LZ</p> <p>Plan ref X1222345 OR OR no plan-NPAS see codes and other examples on page 6.</p> <p>Occ Mr Bloggs, Tel 01254 234567, email</p>
CR07	<p>Demolition of Part (where we may consider a reduction in band, e.g. garage removed)</p>	<p>BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address Planning Portal reference or a reason for the omission Remarks: Details what has been demolished.</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>	<p>PRN 090512544558</p> <p>Garage to side of house demolished</p> <p>Plan ref X1222345 OR no plan-NPAS see codes and other examples on page 6.</p> <p>Occ Mr Bloggs, Tel 01254 234567, email</p>
CR08	(Not in use)	<p>If reports are submitted with this code they will be returned as: Does not meet submission standards – Code H</p>	

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
CR09	Reference Number or Effective Date Change only	BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address 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 barsubmissionstandards@voa.gov.uk 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 Tip – If you have 20 or more reference numbers that require changing, you don't need to submit individual reports. You can you send a spreadsheet to baenquiries@voa.gov.uk
CR10	Improvements/ Alterations (for review after the next sale) Do not use this code where the extension is an annex – please use CR05 instead	BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address Planning Portal reference or a reason for the omission 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-PD) see codes and other examples on page 6. Occ Mr Bloggs Tel 01254 234567, email
CR11	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.

Reason Code	Reason Code Description	Requirement for code	Good Example of Remarks and tips
CR12	Major Address Change	BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address Remarks: Must include the new address	Change property address to 10 Any Street, Anytown, M17 6EX wef 1st June 17 Please only submit against properties that are already banded. 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 If the reference number also needs updating, please state in remarks and provide the new number
CR13	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.
CR14	Minor Address Change (for obvious errors or minor postcode changes or small additions to the first line of the address)	BA reference number Full Postal Address Date of change (must not be in the future) Coded reason for report Current CT band for existing assessments Owner or occupier name & Billing Address if different If available – Contact telephone number and/or email address Remarks: Must include the revised address and/or revised BA Reference Number Note. Where the change is needed on an earlier report not yet actioned please send an email to barsubmissionstandards@voa.gov.uk giving the revisions. Please do not send a duplicate report.	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) Please only submit against properties that are already banded. 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
Q	Multiple requests on a single report -if changes are needed on different days, we need separate reports.

Appendix 6 – List of approved characters for ebar reports

Space	@	`
!	A	a
“	B	b
#	C	c
\$	D	d
%	E	e
&	F	f
‘	G	g
(H	h
)	I	i
*	J	j
+	K	k
,	L	l
-	M	m
.	N	n
/	O	o
0	P	p
1	Q	q
2	R	r
3	S	s
4	T	t
5	U	u
6	V	v
7	W	w
8	X	x
9	Y	y
:	Z	z
;	[{
<	\	
=]	}
>	^	~
?	—	