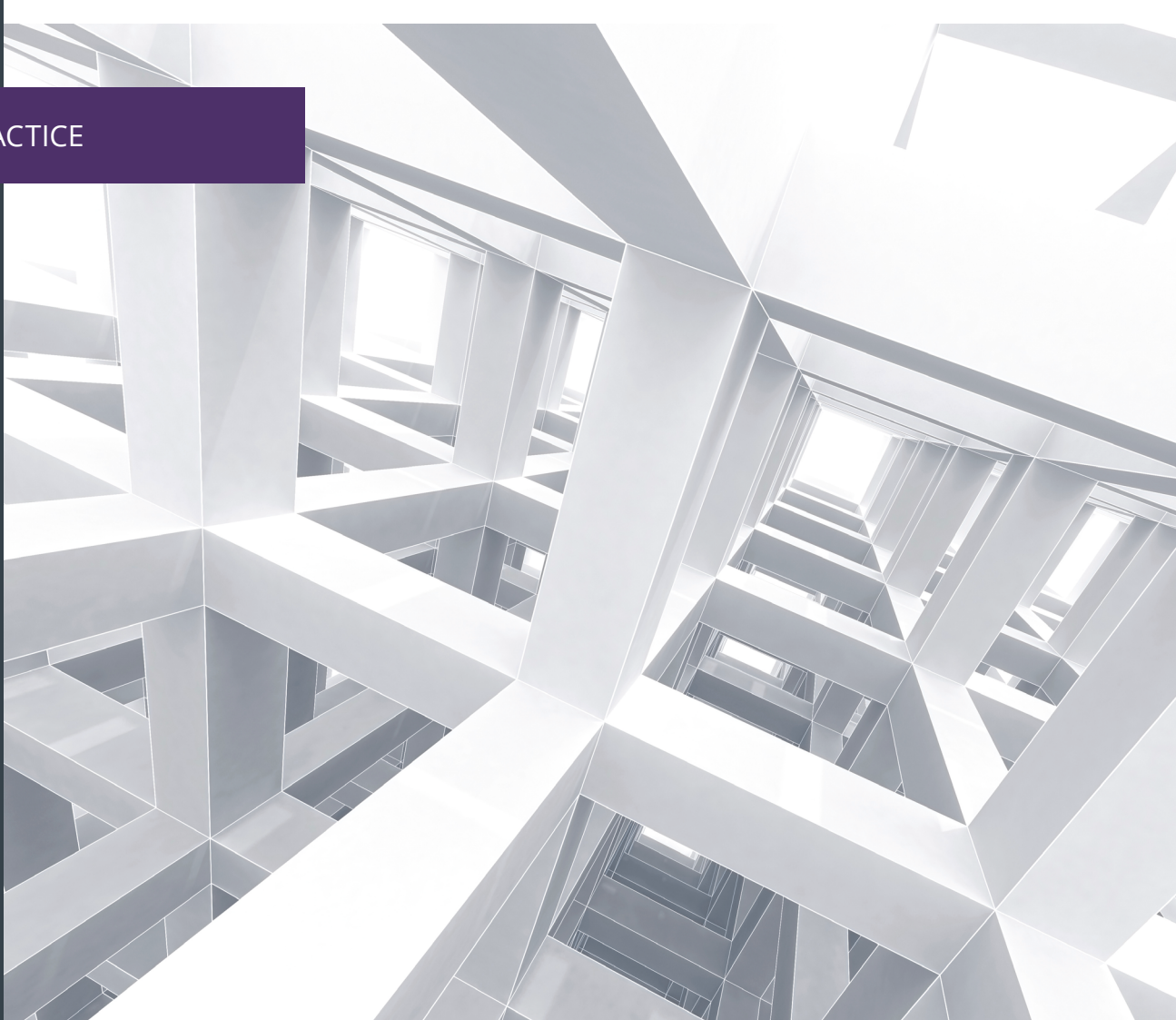


CODE OF PRACTICE



# Rating consultancy

RICS/IRRV/RSA code of practice, UK  
4th edition, March 2017



In association with



# RATING CONSULTANCY

RICS/IRRV/RSA code of practice, UK

4th edition, March 2017

Effective from 1 April 2017



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# Status of this code of practice

This code of practice has been jointly adopted by the Royal Institution of Chartered Surveyors (RICS), the Institute of Revenues, Rating and Valuation (IRRV) and the Rating Surveyors' Association (RSA).

RICS Rules of Conduct require members to provide good-quality and diligent service and expects them to carry out their professional work in a timely manner, with due skill, care and diligence and with proper regard for the technical standards expected of them. RICS members are therefore expected to comply with this code of practice.

Under the IRRV Code of Conduct it is the duty of every member in private practice to comply with the contents of this document.

This code of practice has also been endorsed by the executive committee of the RSA on behalf of their members who are generally, in any event, subject to the RICS Rules of Conduct.

When an allegation of professional negligence is made against a surveyor, the court is likely to take account of any relevant code published by RICS, IRRV and RSA in deciding whether or not the surveyor acted with reasonable competence. Failure to comply with this code of practice is likely to be adjudged negligent.

In the opinion of RICS, IRRV and RSA, a member conforming to the requirements of this code of practice should have at least a partial defence to an allegation of negligence by virtue of having followed its requirements.

# RICS professional standards and guidance

## RICS guidance notes

### Definition and scope

RICS guidance notes set out good practice for RICS members and for firms that are regulated by RICS. An RICS guidance note is a professional or personal standard for the purposes of *RICS Rules of Conduct*.

Guidance notes constitute areas of professional, behavioural competence and/or good practice. RICS recognises that there may be exceptional circumstances in which it is appropriate for a member to depart from these provisions – in such situations RICS may require the member to justify their decisions and actions.

### Application of these provisions in legal or disciplinary proceedings

In regulatory or disciplinary proceedings, RICS will take account of relevant guidance notes in deciding whether a member acted professionally, appropriately and with reasonable competence. It is also likely that during any legal proceedings a judge, adjudicator or equivalent will take RICS guidance notes into account.

RICS recognises that there may be legislative requirements or regional, national or international standards that take precedence over an RICS guidance note.

## Document status defined

The following table shows the categories of RICS professional content and their definitions.

### Publications status

Type of document	Definition
<i>RICS Rules of Conduct</i>	These Rules set out the standards of professional conduct and practice expected of members and firms registered for regulation by RICS.
International standard	High-level standard developed in collaboration with other relevant bodies.
RICS professional statement (PS)	Mandatory requirements for RICS members and RICS regulated firms.
RICS guidance note (GN)	A document that provides users with recommendations or an approach for accepted good practice as followed by competent and conscientious practitioners.
RICS code of practice (CoP)	A document developed in collaboration with other professional bodies and stakeholders that will have the status of a professional statement or guidance note.
RICS jurisdiction guide (JG)	This provides relevant local market information associated with an RICS international standard or RICS professional statement. This will include local legislation, associations and professional bodies as well as any other useful information that will help a user understand the local requirements connected with the standard or statement. This is not guidance or best practice material, but rather information to support adoption and implementation of the standard or statement locally.

# Rating consultancy code of practice

## 1 Introduction

**1.1** With the aim of improving consumer protection and maintaining professional standards this code of practice sets out the standards of practice that rating consultants **must** adopt in all cases where they are either seeking instructions, or are approached by a new or existing client, to provide advice in relation to non-domestic rating matters. It has **mandatory application** in relation to rating consultancy work.

**1.2** This code of practice applies only in England, Wales, Scotland and Northern Ireland. Although the rating systems in England and Wales, Scotland and in Northern Ireland are similar there are differences in procedure and terminology. Therefore, for clarity, the codes of practice applicable to each system are set out separately reflecting the specific circumstances.

**1.3** The first edition of this code of practice was published in January 2004. It came into effect on 1 April 2004 and applied to contracts for rating consultancy services entered into or renewed on or after this date. The second edition came into effect on 31 October 2005. The third edition came into effect on 1 April 2010. This fourth edition comes into effect from 1 April 2017.

**1.4** This code of practice does not provide any guidance on the details of rating procedures, valuations or technical terms. Further information on these matters may be obtained from the publications and sources of information provided by the respective professional bodies and at <http://www.gov.uk/introduction-to-business-rates>



# The code of practice applicable in England and Wales

## 2 Background

- 2.1** The cost of rates to many businesses may be substantial and ratepayers often need advice on establishing their liability and understanding how assessments may be challenged. Rating advice has become an important area of work for members and others who have recognised a business opportunity.
- 2.2** In order to obtain instructions to act, some firms have made misleading and inaccurate claims as to the prospects of obtaining business rate reductions or have persuaded ratepayers to enter into contracts of service under terms that can be disadvantageous to the ratepayers concerned. Some of these practices have been the subject of criticism in the media, and investigation and prosecution by Trading Standards Officers and others.
- 2.3** The purpose of this code of practice is to set out a **mandatory** code of best practice that reinforces the RICS Rules of Conduct.
- 2.4** The legislative background to the rating system is complex and rating consultants need to understand the principles and the effect of them before seeking or accepting instructions.
- 2.5** The rating terms used in this code of practice have the same meaning as defined in the governing statutes and associated regulations.

## 3 Seeking instructions

### General principles

- 3.1** There is no blanket restriction in principle on approaching a ratepayer to offer rating services, even in the awareness that another professional adviser has been retained or had submitted a rating appeal.
- 3.2** However, those making such approaches should act professionally at all times and should not continue to seek instructions after the ratepayer has indicated that he or she is content with his or her present advisers or does not wish to use the services of the firm or individual making the approach. A ratepayer may decide to conduct his or her own appeal without representation and such a decision **must** be respected without attempts to encourage that person to engage external assistance.
- 3.3** Instructions **must not** be solicited directly from any branch of a national organisation, where the person soliciting the instructions is aware, or could readily ascertain, that the matter in relation to which instructions are sought is being dealt with by the headquarters of that organisation.

**3.4** Proper diligence **must** be exercised in identifying the appropriate person to approach within the organisation to solicit instructions, and if that person declines the approach another person in the organisation **must not** be approached.

**3.5** A firm or individual **must not** submit a request to the Valuation Officer to check information about a property or lodge a proposal, ostensibly on behalf of the ratepayer, without having been instructed to do so.

## Conduct of marketing and telesales staff

**3.6** Marketing and telesales staff employed or retained by a firm should be given appropriate training in the basic principles of rating advice and the services being offered, and also be made familiar with the content of this code.

**3.7** Any marketing approach, whether in person, by telephone, in writing or by email, **must** be carried out professionally and without the making of any untrue, exaggerated, irrelevant or misleading statements.

The following list, which is not exhaustive, indicates statements that may be misleading:

- to state or imply that the rateable value of the prospective client's property is too high by misleading comparison
- to state or imply that a reduction in the rateable value of the prospective client's property will follow from reductions in rateable value of other property in the locality
- to imply that the Valuation Officer would do otherwise than to accept a valid proposal
- to suggest or imply that acknowledgement by the Valuation Officer of a proposal can be construed as acceptance that the proposal has been validly made
- to suggest or imply that acknowledgement by the Valuation Officer of a proposal implies that a reduction in the rateable value, or rates liability, will automatically result.

**3.8** The content of any approach should be restricted to describing the services the firm has to offer, and should not include any criticism, direct or implied, of the firm currently instructed by the ratepayer or of another qualified rating surveyor, or other firm of chartered surveyors. In particular, the firm should not:

- cast aspersions on the work carried out by the retained firm
- imply that the firm making the approach has a better success rate in appeals than the retained firm or of another qualified rating surveyor, or other firm of chartered surveyors
- misleadingly imply that the services offered are different from those carried out under the existing instructions
- misleadingly advise the ratepayer that he or she is 'missing out' by not submitting an early appeal
- misleadingly suggest that a time limit exists for the making of a proposal or appeal or taking of any other rating action.

## Marketing material and communications

**3.9** All marketing material, communications and activity related to the marketing of professional services **must**:

- be accurate, honest and comply with all relevant regulations and advertising codes of practice
  - **not** criticise the work of other professional rating advisers
  - **not** bring the profession into disrepute.
- 3.10** All case studies or testimonials included in marketing material **must** be genuine, accurate and capable of being authenticated.
- 3.11** No general or specific percentage reductions should be stated in marketing material either in relation to comparable (or not comparable) properties in such a way as to imply that a similar reduction could be achieved on a ratepayer's property, when it could not be known whether other factors might apply so as to prevent such a reduction being obtained.
- 3.12** In this code 'marketing material' includes (without limitation) published advertisements, direct mail, advertising on any website or form of social media, radio and television advertising and any other form of public announcement, electronic or otherwise.
- 3.13** These requirements reinforce the RICS Rules of Conduct, which require firms to be honest and act with integrity.

## 4 Terms of engagement

- 4.1** As a minimum the terms of engagement for the provision of rating advice **must** include the following, fuller details of which are set out in section 4.6 below:
- a** identification of the client
  - b** confirmation that the service relates only to a single specified general rating revaluation unless clearly and unambiguously stated otherwise
  - c** confirmation of the extent to which the service includes assessment alterations during the revaluation period and an outline of the service to be provided
  - d** identification of the property/properties in respect of which the service is to be provided together with the extent to which the property/ properties will be inspected
  - e** details of how the fees will be calculated and when they are due
  - f** details of the handling of any rate refunds if these are to be payable to the rating consultant
  - g** financial terms relating to the consequences of the instructions being cancelled
  - h** details of liability for payment of any appeal fees
  - i** details of civil penalties applicable in circumstances where incorrect information is supplied to the Valuation Officer whether knowingly, recklessly or carelessly
  - j** a statement that a copy of the firm's complaints handling procedure is available on request
  - k** a copy of Appendix A: Declaration by ratepayers in England and Wales.

**4.2** The RICS Rules of Conduct require firms to comply with the obligations set out in Appendix A to the Rules including:

a Firms **must** publish a complaints-handling procedure, which includes an alternative dispute resolution provider approved by RICS, and maintain a complaints log.

**4.3** RICS, IRRV and RSA do not recommend any particular form of contract because such matters are for agreement between the parties. It is in the interest of all parties that the terms of engagement are clearly understood from the outset and the requirement to include these minimum terms is intended to clarify the extent of the client's commitment.

**4.4** It is misleading practice for the summary terms on the face of the document to be substantially affected or extended by other conditions and definitions, especially if these are in small print or if they appear separately on the back of, or elsewhere within, the document.

**4.5** Where there is an ongoing relationship between the rating consultant and the client it may be appropriate to establish standing terms of engagement incorporating the minimum terms. This will avoid the need to agree and confirm revised terms for each new instruction or re-instruction.

**4.6** The following commentary on each of the minimum requirements is intended to assist rating consultants in the formulation of terms of engagement.

**a Identification of the client**

The identification of the client should be straightforward.

**b Confirmation that the service relates only to a single specified general rating revaluation unless clearly and unambiguously stated otherwise**

It is misleading to extend the contract to cover more than one general rating revaluation by including such an extension in the supplementary conditions not appearing on the face of the contract. Coupled with other conditions, such extension could commit the client to pay for a future service that was not fully appreciated when the contract was signed and may not be required.

**c Confirmation of the extent to which the service includes assessment alterations during the revaluation period and an outline of the service to be provided**

It is expected that the rating consultant will offer a service that will normally include:

- carrying out inspections and investigations to the extent necessary to undertake a rating valuation that is professionally adequate for its purpose
- formally checking information held by the Valuation Officer
- making proposals when required
- negotiating with the Valuation Officer and settling appeals
- calculating estimated rate liability
- advice on action required to minimise rate liability and
- acting in relation to certificates for transitional arrangements as they arise or need to be applied for.

While each instruction will reflect its own circumstances, the terms of engagement **must** include a reference to the following matters:

- whether the client will receive prior recommendation of any settlement reached by the rating consultant with the Valuation Officer, either by agreement or withdrawal, or if authority is to be given to conclude a rating appeal without seeking approval from the client
- the extent of the action to be taken in the event of disagreement with the Valuation Officer and possible hearing of the Appeal by the Valuation Tribunal
- the extent to which the rating consultant will advise on rates liability including the application of the transitional arrangements and any associated certification procedures
- where the terms of engagement do not include the provision of valuation advice (for instance, advising only on rates administration and rates mitigation), they **must** make it clear that the service is so restricted. In these circumstances the rating consultant should seek to ascertain whether the client has employed a consultant to advise on rating valuation and appeals and, if so, should seek to consult and liaise with that rating valuation consultant to avoid possible duplication of work and the making of misleading statements.

**d Identification of the property/properties in respect of which the service is to be provided together with the extent to which the property/properties will be inspected**

Where there is more than one property, the properties may be identified either by way of a list or a general description, for example, all properties:

- for which the client has a rates liability or
- for which a liability will exist during the period of the contract.

The degree of on-site inspection that is appropriate will vary according to the circumstances and is a matter for the rating consultant's professional judgment in each case. The terms of engagement should make it clear that the property will be inspected and measured to the extent necessary to provide the consultancy service.

**e Details of how the fees will be calculated and when they are due**

RICS, IRRV and RSA do not prescribe scales of fees and they have to be agreed with the client for each instruction. In addition to stating the circumstances in which a liability for fees arises and how they will be calculated, the terms **must** also clearly state the fee liability in the following circumstances:

- if a fee is payable on receipt of the Valuation Officer's acknowledgement or acceptance of the proposal
- if a fee is payable notwithstanding the withdrawal of a proposal
- where an assessment is reduced but there is no immediate or anticipated monetary benefit to the client, in the form of refunds or reduced liability, the terms **must** state whether any fee is payable and, if so, how it is to be calculated
- the extent to which the fee covers work preparatory to a possible Valuation Tribunal hearing and confirmation that a separate fee basis will apply for the presentation of a case before the Tribunal as an advocate, an expert witness, or both. Rating consultants

are reminded that RICS, IRRV and RSA consider that contingency fee arrangements may be incompatible with the duty of impartiality and independence required of an expert and that contingency fees for expert witness work should generally be avoided (see *Surveyors acting as advocates, Surveyors acting as expert witnesses and Rating appeals*).

**f Details of the handling of any rate refunds if these are to be payable to the rating consultant**

Where the rating consultant agrees with the client that any rate refunds from the billing authority are to be paid to the rating consultant, such an arrangement **must** be clearly stated in the terms of engagement.

In these circumstances any monies received by the agent **must** be held in a client account that complies with the RICS Rules of Conduct and **Client money handling** RICS professional statement, and the IRRV code.

**g Financial terms relating to the consequences of the instructions being cancelled**

Conditions that relate to the cancellation of the contract by either party **must** be clear and understood by the client. Where the terms of cancellation provide for the payment of a fee, whether in addition to an agreed fee or in substitution for such a fee, these should not contain onerous or unreasonable penalty clauses that would inhibit a client changing professional advisers. It is considered to be good practice to base the fee on the work done rather than an arbitrary calculation such as a percentage of the rateable value.

**h Details of liability for payment of any appeal fees**

Appeal fees are to be introduced under the provisions of the *Enterprise Act 2016* for business rates appeals in respect of the 2017 Rating List. It is important that clients are made aware of such fees and of their potential liability for them.

**i Details of civil penalties applicable in circumstances where incorrect information is supplied to the Valuation Officer whether 'knowingly, recklessly or carelessly'**

The *Enterprise Act 2016* introduces civil penalties for those supplying incorrect information to the Valuation Office Agency 'knowingly, recklessly or carelessly'. It is important that clients should be clear that, if incorrect information is supplied on their behalf by an agent, they may be liable for civil penalties under the Act.

**j A statement that a copy of the firm's complaints handling procedure is available on request**

This requirement is included to reinforce the need to comply with the RICS Rules of Conduct.

**k A copy of Appendix A: Declaration by ratepayers in England and Wales**

The purpose of this requirement is to ensure that the prospective client is fully cognisant of the consequences of entering into a contract for the provision of rating consultancy services, including the liability for fees and the possible outcomes following the making of a proposal, before entering into a contractual commitment.

The declaration **must** be provided without any alteration of the text and in a type size not less than that in which it is printed in this code of practice (9 points).

# The code of practice applicable in Scotland

## 5 Background

**5.1** The cost of rates to many businesses may be substantial and ratepayers often need advice on establishing their liability and understanding how assessments may be challenged. Rating advice has become an important area of work for members and others who have recognised a business opportunity.

**5.2** In order to obtain instructions to act, some firms have made misleading and inaccurate claims as to the prospects of obtaining business rate reductions or have persuaded ratepayers to enter into contracts of service under terms that can be disadvantageous to the ratepayers concerned. Some of these practices have been the subject of criticism in the media, and investigation and prosecution by Trading Standards Officers.

**5.3** The purpose of this code of practice is to set out a **mandatory** code of best practice that reinforces the RICS Rules of Conduct.

**5.4** The legislative background to the rating system is complex and rating consultants need to understand the principles and the effect of them before seeking or accepting instructions.

**5.5** The rating terms used in this code of practice have the same meaning as defined in the governing statutes and associated regulations.

## 6 Seeking instructions

### General principles

**6.1** There is no blanket restriction in principle on approaching a ratepayer to offer rating services, even in the awareness that another professional adviser has been retained or had submitted a rating appeal.

**6.2** However, those making such approaches should act professionally at all times and should not continue to seek instructions after the ratepayer has indicated that he or she is content with his or her present advisers or does not wish to use the services of the firm or individual making the approach. A ratepayer may decide to conduct his or her own appeal without representation and such a decision **must** be respected without attempts to encourage that person to engage external assistance.

**6.3** Instructions **must not** be solicited directly from any branch of a national organisation, where the person soliciting the instructions is aware, or could readily ascertain, that the matter in relation to which instructions are sought is being dealt with by the headquarters of that organisation.

**6.4** Proper diligence **must** be exercised in identifying the appropriate person to approach within the organisation to solicit instructions, and if that person declines the approach another person in the organisation **must not** be approached.

**6.5** A firm or individual **must not** lodge an appeal, ostensibly on behalf of the ratepayer, without having been instructed to do so.

### Conduct of marketing and telesales staff

**6.6** Marketing and telesales staff employed or retained by the firm should be given appropriate training in the basic principles of rating advice and the services being offered, and also be made familiar with the content of this code.

**6.7** Any marketing approach, whether in person, by telephone, in writing or by email, **must** be carried out professionally and without the making of any untrue, exaggerated, irrelevant or misleading statements.

The following list, which is not exhaustive, indicates statements that may be misleading:

- to state or imply that the rateable value of the prospective client's property is too high by misleading comparison
- to state or imply that a reduction in the rateable value of the prospective client's property will follow from reductions in rateable value of other property in the locality
- to imply that the Assessor would do otherwise than to accept a valid appeal
- to suggest or imply that acknowledgement by the Assessor of an appeal can be construed as acceptance that the appeal has been validly made
- to suggest or imply that acknowledgement by the Assessor of an appeal implies that a reduction in the rateable value, or rates liability, will automatically result.

**6.8** The content of any approach should be restricted to describing the services the firm has to offer, and should not include any criticism, direct or implied, of the firm currently instructed by the ratepayer or of another qualified rating surveyor, or other firm of chartered surveyors. In particular, the firm should not:

- cast aspersions on the work carried out by the retained firm
- imply that the firm making the approach has a better success rate in appeals than the retained firm or of another qualified rating surveyor, or other firm of chartered surveyors
- misleadingly imply that the services offered are different from those carried out under the existing instructions
- misleadingly advise the ratepayer that he or she is 'missing out' by not submitting an early appeal
- misleadingly suggest that a time limit exists for the making of an appeal or taking of any other rating action.

### Marketing material and communications

**6.9** All marketing material, communications and activity related to the marketing of professional services **must**:



- be accurate, honest and comply with all relevant regulations and advertising codes of practice
  - **not** criticise the work of other professional rating advisers
  - **not** bring the profession into disrepute.
- 6.10** All case studies or testimonials included in marketing material **must** be genuine, accurate and capable of being authenticated.
- 6.11** No general or specific percentage reductions should be stated in marketing material either in relation to comparable (or not comparable) properties in such a way as to imply that a similar reduction could be achieved on a ratepayer's property, when it could not be known whether other factors might apply so as to prevent such a reduction being obtained.
- 6.12** In this code 'marketing material' includes (without limitation) published advertisements, direct mail, advertising on any website or form of social media, radio and television advertising and any other form of public announcement, electronic or otherwise.
- 6.13** These requirements reinforce the requirement under the RICS Rules of Conduct to be honest and act with integrity.

## 7 Terms of engagement

- 7.1** As a minimum the terms of engagement for the provision of rating advice **must** include the following, fuller details of which are set out in section 7.6 below:
- a** identification of the client
  - b** confirmation that the service relates only to a single specified general rating revaluation unless clearly and unambiguously stated otherwise
  - c** confirmation of the extent to which the service includes assessment alterations during the revaluation period and an outline of the service to be provided
  - d** identification of the property/properties in respect of which the service is to be provided together with the extent to which the property/ properties will be inspected
  - e** details of how the fees will be calculated and when they are due
  - f** details of the handling of any rate refunds if these are to be payable to the rating consultant
  - g** financial terms relating to the consequences of the instructions being cancelled
  - h** a statement that a copy of the firm's complaints handling procedure is available on request
  - i** a copy of Appendix B: Declaration by ratepayers in Scotland.
- 7.2** The RICS Rules of Conduct require firms to comply with the obligations in Appendix A of the Rules, including:

**a** Firms **must** publish a complaints-handling procedure, which includes an alternative dispute resolution provider approved by RICS, and maintain a complaints log.

**7.3** RICS, IRRV and RSA do not recommend any particular form of contract because such matters are for agreement between the parties. It is in the interest of all parties that the terms of engagement are clearly understood from the outset and the requirement to include these minimum terms is intended to clarify the extent of the client's commitment.

**7.4** It is misleading practice for the summary terms on the face of the document to be substantially affected or extended by other conditions and definitions, especially if these are in small print or if they appear separately on the back of, or elsewhere within, the document.

**7.5** Where there is an ongoing relationship between the rating consultant and the client it may be appropriate to establish standing terms of engagement incorporating the minimum terms. This will avoid the need to agree and confirm revised terms for each new instruction or re-instruction.

**7.6** The following commentary on each of the minimum requirements is intended to assist rating consultants in the formulation of terms of engagement.

**a Identification of the client**

The identification of the client should be straightforward.

**b Confirmation that the service relates only to a single specified general rating revaluation unless clearly and unambiguously stated otherwise**

It is misleading to extend the contract to cover more than one general rating revaluation by including such an extension in the supplementary conditions not appearing on the face of the contract. Coupled with other conditions, such extension could commit the client to pay for a future service that was not fully appreciated when the contract was signed and may not be required.

**c Confirmation of the extent to which the service includes assessment alterations during the revaluation period and an outline of the service to be provided**

It is expected that the rating consultant will offer a service that will normally include:

- carrying out inspections and investigations to the extent necessary to undertake a rating valuation that is professionally adequate for its purpose
- making appeals when required
- negotiating with the Assessor and settling appeals
- calculating estimated rate liability
- advice on action required to minimise rate liability
- acting in relation to any transitional arrangements if they arise.

While each instruction will reflect its own circumstances, the terms of engagement **must** include a reference to the following matters:

- whether the client will receive prior recommendation of any settlement reached by the rating consultant with the Assessor, either by agreement or withdrawal, or if authority is to be given to conclude a rating appeal without seeking approval from the client

- the extent of the action to be taken in the event of disagreement with the Assessor and possible hearing of the Appeal by the Valuation Appeal Committee
- the extent to which the rating consultant will advise on rates liability including the application of any transitional arrangements if introduced
- where the terms of engagement do not include the provision of valuation advice (for instance, advising only on rates administration and rates mitigation), they **must** make it clear that the service is so restricted. In these circumstances the rating consultant should seek to ascertain whether the client has employed a consultant to advise on rating valuation and appeals and, if so, should seek to consult and liaise with that rating valuation consultant to avoid possible duplication of work and the making of misleading statements.

**d Identification of the property/properties in respect of which the service is to be provided together with the extent to which the property/properties will be inspected**

Where there is more than one property, the properties may be identified either by way of a list or a general description, for example, all properties:

- for which the client has a rates liability or
- for which a liability will exist during the period of the contract.

The degree of on-site inspection that is appropriate will vary according to the circumstances and is a matter for the rating consultant's professional judgment in each case. The terms of engagement should make it clear that the property will be inspected and measured to the extent necessary to provide the consultancy service.

**e Details of how the fees will be calculated and when they are due**

RICS, IRRV and RSA do not prescribe scales of fees and they have to be agreed with the client for each instruction. In addition to stating the circumstances in which a liability for fees arises and how they will be calculated, the terms **must** also clearly state the fee liability in the following circumstances:

- if a fee is payable on receipt of the Assessor's acknowledgement or acceptance of the appeal
- if a fee is payable notwithstanding the withdrawal of an appeal
- where an assessment is reduced but there is no immediate or anticipated monetary benefit to the client, in the form of refunds or reduced liability, the terms **must** state whether any fee is payable and, if so, how it is to be calculated
- the extent to which the fee covers work preparatory to a possible Valuation Appeal Committee hearing and confirmation that a separate fee basis will apply for the presentation of a case before the Committee as an advocate, an expert witness, or both. Rating consultants are reminded that RICS, IRRV and RSA consider that contingency fee arrangements may be incompatible with the duty of impartiality and independence required of an expert and that contingency fees for expert witness work should generally be avoided (see *Surveyors acting as advocates*, *Surveyors acting as expert witnesses* and *Rating appeals*).

**f Details of the handling of any rate refunds if these are to be payable to the rating consultant**

Where the rating consultant agrees with the client that any rate refunds from the billing authority are to be paid to the rating consultant, such an arrangement **must** be clearly stated in the terms of engagement.

In these circumstances any monies received by the agent **must** be held in a client account that complies with the RICS Rules of Conduct and **Client money handling** RICS professional statement, and the IRRV code.

**g Financial terms relating to the consequences of the instructions being cancelled**

Conditions that relate to the cancellation of the contract by either party **must** be clear and understood by the client. Where the terms of cancellation provide for the payment of a fee, whether in addition to an agreed fee or in substitution for such a fee, these should not contain onerous or unreasonable penalty clauses that would inhibit a client changing professional advisers. It is considered to be good practice to base the fee on the work done rather than an arbitrary calculation such as a percentage of the rateable value.

**h A statement that a copy of the firm's complaints handling procedure is available on request**

This requirement is included to reinforce the need to comply with the RICS Rules of Conduct.

**i A copy of Appendix B: Declaration by Ratepayers in Scotland**

The purpose of this requirement is to ensure that the prospective client is fully cognisant of the consequences of entering into a contract for the provision of rating consultancy services, including the liability for fees and the possible outcomes following the making of an appeal, before entering into a contractual commitment.

The declaration **must** be provided without any alteration of the text and in a type size not less than that in which it is printed in this code of practice (9 points).

# The code of practice applicable in Northern Ireland

## 8 Background

**8.1** The cost of rates to many businesses may be substantial and ratepayers often need advice on establishing their liability and understanding how assessments may be challenged. Rating advice has become an important area of work for members and others who have recognised a business opportunity.

**8.2** In order to obtain instructions to act, some firms have made misleading and inaccurate claims as to the prospects of obtaining business rate reductions or have persuaded ratepayers to enter into contracts of service under terms that can be disadvantageous to the ratepayers concerned. Some of these practices have been the subject of criticism in the media, and investigation and prosecution by Trading Standards Officers.

**8.3** The purpose of this code of practice is to set out a **mandatory** code of best practice that reinforces the RICS Rules of Conduct.

**8.4** The legislative background to the rating system is complex and rating consultants need to understand the principles and the effect of them before seeking or accepting instructions.

**8.5** The rating terms used in this code of practice have the same meaning as defined in the governing statutes and associated regulations.

## 9 Seeking instructions

### General principles

**9.1** There is no blanket restriction in principle on approaching a ratepayer to offer rating services, even in the awareness that another professional adviser has been retained or had submitted a rating application or rating appeal.

**9.2** However, those making such approaches should act professionally at all times and should not continue to seek instructions after the ratepayer has indicated that he or she is content with his or her present advisers or does not wish to use the services of the firm or individual making the approach. A ratepayer may decide to conduct his or her own application or appeal without representation and such a decision **must** be respected without attempts to encourage that person to engage external assistance.

**9.3** Instructions **must not** be solicited directly from any branch of a national organisation, where the person soliciting the instructions is aware, or could readily ascertain, that the matter in relation to which instructions are sought is being dealt with by the headquarters of that organisation.

**9.4** Proper diligence **must** be exercised in identifying the appropriate person to approach within the organisation to solicit instructions, and if that person declines the approach another person in the organisation **must not** be approached.

**9.5** A firm or individual **must not** lodge an application or appeal, ostensibly on behalf of the ratepayer, without having been instructed to do so.

### Conduct of marketing and telesales staff

**9.6** Marketing and telesales staff employed or retained by the firm should be given appropriate training in the basic principles of rating advice and the services being offered, and also be made familiar with the content of this code.

**9.7** Any marketing approach, whether in person, by telephone, in writing or by email, **must** be carried out professionally and without the making of any untrue, exaggerated, irrelevant or misleading statements.

The following list, which is not exhaustive, indicates statements that may be misleading:

- to state or imply that the rateable value of the prospective client's property is too high by misleading comparison
- to state or imply that a reduction in the rateable value of the prospective client's property will follow from reductions in rateable value of other property in the locality
- to imply that Land & Property Services would do otherwise than to accept a valid application
- to suggest or imply that acknowledgement by Land & Property Services of an application can be construed as acceptance that the application has been validly made
- to suggest or imply that acknowledgement by Land & Property Services of an application implies that a reduction in the rateable value, or rates liability, will automatically result.

**9.8** The content of any approach should be restricted to describing the services the firm has to offer, and should not include any criticism, direct or implied, of the firm currently instructed by the ratepayer or of another qualified rating surveyor, or other firm of chartered surveyors. In particular, the firm should not:

- cast aspersions on the work carried out by the retained firm
- imply that the firm making the approach has a better success rate in appeals than the retained firm or of another qualified rating surveyor, or other firm of chartered surveyors
- misleadingly imply that the services offered are different from those carried out under the existing instructions
- misleadingly advise the ratepayer that he or she is 'missing out' by not submitting an early application or appeal
- misleadingly suggest that a time limit exists for the making of an application or taking of any other rating action.

### Marketing material and communications

**9.9** All marketing material, communications and activity related to the marketing of professional services **must**:

- be accurate, honest and comply with all relevant regulations and advertising codes of practice
  - **not** criticise the work of other professional rating advisers
  - **not** bring the profession into disrepute.
- 9.10** All case studies or testimonials included in marketing material **must** be genuine, accurate and capable of being authenticated.
- 9.11** No general or specific percentage reductions should be stated in marketing material either in relation to comparable (or not comparable) properties in such a way as to imply that a similar reduction could be achieved on a ratepayer's property, when it could not be known whether other factors might apply so as to prevent such a reduction being obtained.
- 9.12** In this code 'marketing material' includes (without limitation) published advertisements, direct mail, advertising on any website or form of social media, radio and television advertising and any other form of public announcement, electronic or otherwise.
- 9.13** These requirements reinforce the RICS Rules of Conduct to be honest and act with integrity.

## 10 Terms of engagement

- 10.1** As a minimum the terms of engagement for the provision of rating advice **must** include the following, fuller details of which are set out in section 10.6 below:
- a** identification of the client
  - b** confirmation that the service relates only to a single specified general rating revaluation unless clearly and unambiguously stated otherwise
  - c** confirmation of the extent to which the service includes assessment alterations during the revaluation period and an outline of the service to be provided
  - d** identification of the property/properties in respect of which the service is to be provided together with the extent to which the property/properties will be inspected
  - e** details of how the fees will be calculated and when they are due
  - f** details of the handling of any rate refunds if these are to be payable to the rating consultant
  - g** details of liability for payment of any appeal fees
  - h** financial terms relating to the consequences of the instructions being cancelled
  - i** a statement that a copy of the firm's complaints handling procedure is available on request
  - j** a copy of Appendix C: Declaration by ratepayers in Northern Ireland.

**10.2** The RICS Rules of Conduct require firms to comply with the professional obligations set out in Appendix A of the Rules including:

**a** Firms **must** publish a complaints-handling procedure, which includes an alternative dispute resolution provider approved by RICS, and maintain a complaints log.

**10.3** RICS, IRRV and RSA do not recommend any particular form of contract because such matters are for agreement between the parties. It is in the interest of all parties that the terms of engagement are clearly understood from the outset and the requirement to include these minimum terms is intended to clarify the extent of the client's commitment.

**10.4** It is misleading practice for the summary terms on the face of the document to be substantially affected or extended by other conditions and definitions, especially if these are in small print or if they appear separately on the back of, or elsewhere within, the document.

**10.5** Where there is an ongoing relationship between the rating consultant and the client it may be appropriate to establish standing terms of engagement incorporating the minimum terms. This will avoid the need to agree and confirm revised terms for each new instruction or re-instruction.

**10.6** The following commentary on each of the minimum requirements is intended to assist rating consultants in the formulation of terms of engagement.

**a Identification of the client**

The identification of the client should be straightforward.

**b Confirmation that the service relates only to a single specified general rating revaluation unless clearly and unambiguously stated otherwise**

It is misleading to extend the contract to cover more than one general rating revaluation by including such an extension in the supplementary conditions not appearing on the face of the contract. Coupled with other conditions, such extension could commit the client to pay for a future service that was not fully appreciated when the contract was signed and may not be required.

**c Confirmation of the extent to which the service includes assessment alterations during the revaluation period and an outline of the service to be provided**

It is expected that the rating consultant will offer a service that will normally include:

- carrying out inspections and investigations to the extent necessary to undertake a rating valuation that is professionally adequate for its purpose
- making applications and appeals when required
- negotiating with Land & Property Services and settling applications
- calculating estimated rate liability
- advice on action required to minimise rate liability
- acting in relation to any transitional arrangements if they arise.

While each instruction will reflect its own circumstances, the terms of engagement **must** include a reference to the following matters:

- whether the client will receive prior recommendation of any settlement reached by the rating consultant with Land & Property Services, either by agreement or withdrawal, or



if authority is to be given to conclude a rating application without seeking approval from the client

- the extent of the action to be taken in the event of disagreement with Land and Property Services and possible appeal to the Commissioner of Valuation and to the Lands Tribunal for Northern Ireland
- the extent to which the rating consultant will advise on rates liability including the application of any transitional arrangements if applicable
- where the terms of engagement do not include the provision of valuation advice (for instance, advising only on rates administration and rates mitigation), they **must** make it clear that the service is so restricted. In these circumstances the rating consultant should seek to ascertain whether the client has employed a consultant to advise on rating valuation and applications and, if so, should seek to consult and liaise with that rating valuation consultant to avoid possible duplication of work and the making of misleading statements.

**d Identification of the property/properties in respect of which the service is to be provided together with the extent to which the property/properties will be inspected**

Where there is more than one property, the properties may be identified either by way of a list or a general description, for example, all properties:

- for which the client has a rates liability or
- for which a liability will exist during the period of the contract.

The degree of on-site inspection that is appropriate will vary according to the circumstances and is a matter for the rating consultant's professional judgment in each case. The terms of engagement should make it clear that the property will be inspected and measured to the extent necessary to provide the consultancy service.

**e Details of how the fees will be calculated and when they are due**

RICS, IRRV and RSA do not prescribe scales of fees and they have to be agreed with the client for each instruction. In addition to stating the circumstances in which a liability for fees arises and how they will be calculated, the terms **must** also clearly state the fee liability in the following circumstances:

- if a fee is payable on receipt of Land & Property Services acknowledgement or acceptance of an application
- if a fee is payable notwithstanding the withdrawal of an application or appeal
- where an assessment is reduced but there is no immediate or anticipated monetary benefit to the client, in the form of refunds or reduced liability, the terms **must** state whether any fee is payable and, if so, how it is to be calculated
- the extent to which the fee covers work preparatory to a possible appeal to the Commissioner of Valuation and to the Lands Tribunal for Northern Ireland or other court and confirmation that a separate fee basis will apply for the presentation of a case in such circumstances as an advocate, an expert witness, or both. Rating consultants are reminded that RICS, IRRV and RSA consider that contingency fee arrangements may be incompatible with the duty of impartiality and independence required of an expert and

that contingency fees for expert witness work should generally be avoided (see *Surveyors acting as advocates*, *Surveyors acting as expert witnesses* and *Rating appeals*).

**f Details of the handling of any rate refunds if these are to be payable to the rating consultant**

Where the rating consultant agrees with the client that any rate refunds from the billing authority are to be paid to the rating consultant, such an arrangement **must** be clearly stated in the terms of engagement.

In these circumstances any monies received by the agent **must** be held in a client account that complies with the RICS Rules of Conduct and **Client money handling** RICS professional statement, and the IRRV code.

**g Details of liability for payment of any appeal fees**

Fees are payable for appeals to the Lands Tribunal for Northern Ireland. It is important that clients are made aware of such fees and of their potential liability for them.

**h Financial terms relating to the consequences of the instructions being cancelled**

Conditions that relate to the cancellation of the contract by either party **must** be clear and understood by the client. Where the terms of cancellation provide for the payment of a fee, whether in addition to an agreed fee or in substitution for such a fee, these should not contain onerous or unreasonable penalty clauses that would inhibit a client changing professional advisers. It is considered to be good practice to base the fee on the work done rather than an arbitrary calculation such as a percentage of the rateable value.

**i A statement that a copy of the firm's complaints handling procedure is available on request**

This requirement is included to reinforce the need to comply with the RICS Rules of Conduct.

**j A copy of Appendix C: Declaration by Ratepayers in Northern Ireland**

The purpose of this requirement is to ensure that the prospective client is fully cognisant of the consequences of entering into a contract for the provision of rating consultancy services, including the liability for fees and the possible outcomes following the making of an application, before entering into a contractual commitment.

The declaration **must** be provided without any alteration of the text and in a type size not less than that in which it is printed in this code of practice (9 points).

# Appendix A to the RICS/IRRV/ RSA Rating consultancy code of practice:

## Declaration by ratepayers in England and Wales

**This document contains important information. It must be provided to a ratepayer as part of the written confirmation of the terms of engagement for rating consultancy advice and signed by both client and agent. It should be incorporated into the contractual agreement or appended to it.**

I confirm that I have been made aware of the following important matters in respect of business rates advice:

- 1** There can be no guarantee of a reduction in my rating assessment or my business rates liability as a result of any proposal or appeal submitted on my behalf.
- 2** Rating assessments can be increased by the Valuation Office Agency. In certain circumstances rating assessments can also be increased by the Valuation Tribunal when determining an appeal.
- 3** Business rates liabilities can be affected by transitional adjustments as well as by rateable value. A reduction in rateable value may not immediately lead to a proportionate reduction in business rates liability.
- 4** There is a code of practice regulating business rates consultancy work and I have been made aware of this and of where I can find a copy of the code.
- 5** There are civil penalties applicable if incorrect information is supplied knowingly, recklessly or carelessly by me, or on my behalf, to the Valuation Office Agency. I have been made aware of these penalties and that I will be liable for penalties in respect of incorrect information supplied on my behalf.
- 6** Where instructions are being sought for more than one revaluation I have been made aware of this and of any fees contingent upon cancellation of such instructions.

I confirm that I have been made aware of these matters as part of the terms of engagement in respect of business rates consultancy.

Signed ..... (Client)

Print name ..... (Authorised to sign on behalf of Client)

Date .....

I confirm that I have made the client aware of these matters as part of my terms of engagement in respect of business rates consultancy.

Signed ..... (Agent)

Print name ..... (Authorised to sign on behalf of Agent)

Date .....

The provision of this declaration complies with the requirements of the RICS/IRRV/RSA *Rating consultancy code of practice*. A copy of the code will be provided by your rating consultant on request.

The Royal Institution of Chartered Surveyors (RICS) represents over 100,000 individually qualified professional members worldwide who provide expert advice on all land, property, and construction issues. The Institute of Revenues Rating and Valuation (IRRV) represents practitioners in the valuation, administration and adjudication of local property tax and business rate matters. Rating consultancy is a specialist service provided by some members of RICS, IRRV and RSA. Membership of the Rating Surveyors' Association (RSA) is restricted to members of RICS or IRRV with a minimum of five years' specialist experience.

# Appendix B to the RICS/IRRV/ RSA Rating consultancy code of practice:

## Declaration by ratepayers in Scotland

**This document contains important information. It must be provided to a ratepayer as part of the written confirmation of the terms of engagement for rating consultancy advice and signed by both client and agent. It should be incorporated into the contractual agreement or appended to it.**

I confirm that I have been made aware of the following important matters in respect of business rates advice:

- 1 There can be no guarantee of a reduction in my rating assessment or my business rates liability as a result of any appeal submitted on my behalf.
- 2 Rating assessments can be increased by the Assessor.
- 3 There is a code of practice regulating business rates consultancy work and I have been made aware of this and of where I can find a copy of the code.
- 4 Where instructions are being sought for more than one revaluation I have been made aware of this and of any fees contingent upon cancellation of such instructions.

I confirm that I have been made aware of these matters as part of the terms of engagement in respect of business rates consultancy.

Signed ..... (Client)

Print name ..... (Authorised to sign on behalf of Client)

Date .....

I confirm that I have made the client aware of these matters as part of my terms of engagement in respect of business rates consultancy.

Signed ..... (Agent)

Print name ..... (Authorised to sign on behalf of Agent)

Date .....

The provision of this declaration complies with the requirements of the RICS/IRRV/RSA *Rating consultancy code of practice*. A copy of the code will be provided by your rating consultant on request.

The Royal Institution of Chartered Surveyors (RICS) represents over 100,000 individually qualified professional members worldwide who provide expert advice on all land, property, and construction issues. The Institute of Revenues Rating and Valuation (IRRV) represents practitioners in the valuation, administration and adjudication of local property tax and business rate matters. Rating consultancy is a specialist service provided by some members of RICS, IRRV and RSA. Membership of the Rating Surveyors' Association (RSA) is generally restricted to members of RICS or IRRV with a minimum of five years' specialist experience.

# Appendix C: Information for ratepayers in Northern Ireland

## Declaration by ratepayers in Northern Ireland

**This document contains important information. It must be provided to a ratepayer as part of the written confirmation of the terms of engagement for rating consultancy advice and signed by both client and agent. It should be incorporated into the contractual agreement or appended to it.**

I confirm that I have been made aware of the following important matters in respect of business rates advice:

- 1 There can be no guarantee of a reduction in my rating assessment or my business rates liability as a result of any application or appeal submitted on my behalf.
- 2 Rating assessments can be increased by Land & Property Services.
- 3 There is a code of practice regulating business rates consultancy work and I have been made aware of this and of where I can find a copy of the code.
- 4 Where instructions are being sought for more than one revaluation I have been made aware of this and of any fees contingent upon cancellation of such instructions.

I confirm that I have been made aware of these matters as part of the terms of engagement in respect of business rates consultancy.

Signed ..... (Client)

Print name ..... (Authorised to sign on behalf of Client)

Date .....

I confirm that I have made the client aware of these matters as part of my terms of engagement in respect of business rates consultancy.

Signed ..... (Agent)

Print name ..... (Authorised to sign on behalf of Agent)

Date .....

The provision of this declaration complies with the requirements of the RICS/IRRV/RSA *Rating consultancy code of practice*. A copy of the code will be provided by your rating consultant on request.

The Royal Institution of Chartered Surveyors (RICS) represents over 100,000 individually qualified professional members worldwide who provide expert advice on all land, property, and construction issues. The Institute of Revenues Rating and Valuation (IRRV) represents practitioners in the valuation, administration and adjudication of local property tax and business rate matters. Rating consultancy is a specialist service provided by some members of RICS, IRRV and RSA. Membership of the Rating Surveyors' Association (RSA) is restricted to members of RICS or IRRV with a minimum of five years' specialist experience.



# Appendix D: Further information

## Government sources

### Valuation Office Agency

<http://www.gov.uk/guidance/valuation-office-agency-and-business-rates-non-domestic-rates>

This site gives access to the VOA instructions on rating procedures, guidance on making proposals and VOA policy statements. It also has electronic versions of every rating list in England and Wales with a search facility.

### Government information about business rates

[www.gov.uk/introduction-to-business-rates](http://www.gov.uk/introduction-to-business-rates)

This is a site supported by the Valuation Office Agency and the Department for Communities and Local Government. It provides general information and links to other government sites that have information about business rates.

### Department of Communities and Local Government

[www.gov.uk/government/organisations/department-for-communities-and-local-government](http://www.gov.uk/government/organisations/department-for-communities-and-local-government)

### Valuation Tribunal

[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)

This site gives information about Valuation Tribunals. It includes appeals listed for hearing and decisions issued by Valuation Tribunals as well as procedural guidance and rules to be followed if appeals are set down for hearing by the Valuation Tribunal.

### Local government finance statistics

[www.gov.uk/government/collections/local-government-finance-statistics-england](http://www.gov.uk/government/collections/local-government-finance-statistics-england)  
[www.gov.uk/government/collections/valuation-office-agency-non-domestic-rating-statistics](http://www.gov.uk/government/collections/valuation-office-agency-non-domestic-rating-statistics)

These sites contain detailed rating statistics for England and Wales.

### The National Assembly for Wales

[www.wales.gov.uk](http://www.wales.gov.uk)

This site gives access to information about business rates in Wales.

### Scottish Assessors Association

[www.saa.gov.uk](http://www.saa.gov.uk)

This site gives access to electronic versions of every valuation roll in Scotland.

## Land & Property Services

[www.finance-ni.gov.uk/land-property-services-lps](http://www.finance-ni.gov.uk/land-property-services-lps)

LPS is part of the Department of Finance (NI). LPS has responsibility for all rating and valuation services, rate billing and collection, land registration and national mapping for Northern Ireland.

## Lands Tribunal for Northern Ireland

[www.courtsni.gov.uk/en-GB/Tribunals/LandsTribunal/Pages/default.aspx](http://www.courtsni.gov.uk/en-GB/Tribunals/LandsTribunal/Pages/default.aspx)

This is the site for the Lands Tribunal for Northern Ireland, which resolves disputes with regard to the value of land and buildings and about their occupation, use or development.

## RICS standards and professional guidance

- *Rating appeals*, RICS guidance note
- *Surveyors acting as advocates*, RICS practice statement and guidance note
- *Surveyors acting as expert witnesses*, RICS practice statement and guidance note

## About RICS

**RICS promotes and enforces the highest professional qualifications and standards in the development and management of land, real estate, construction and infrastructure. Our name promises the consistent delivery of standards – bringing confidence to the markets we serve.**

We accredit 125,000 professionals and any individual or firm registered with RICS is subject to our quality assurance. Their expertise covers property, asset valuation and real estate management; the costing and leadership of construction projects; the development of infrastructure; and the management of natural resources, such as mining, farms and woodland. From environmental assessments and building controls to negotiating land rights in an emerging economy; if our members are involved the same professional standards and ethics apply.

We believe that standards underpin effective markets. With up to seventy per cent of the world's wealth bound up in land and real estate, our sector is vital to economic development, helping to support stable, sustainable investment and growth around the globe.

With offices covering the major political and financial centres of the world, our market presence means we are ideally placed to influence policy and embed professional standards. We work at a cross-governmental level, delivering international standards that will support a safe and vibrant marketplace in land, real estate, construction and infrastructure, for the benefit of all.

We are proud of our reputation and we guard it fiercely, so clients who work with an RICS professional can have confidence in the quality and ethics of the services they receive.

## About Institute of Revenues, Rating and Valuation

IRRV

5th Floor,

Northumberland House,

303-306 High Holborn,

London,

WC1V 7JZ

[www.irrv.net](http://www.irrv.net)

The IRRV is the professional body concerned with all aspects of local taxation, valuation, appeals, financial management and local benefits administration in the United Kingdom. It has members within both the public and private sectors, including ratepayers and their agents. Institute members are engaged in local taxation collection, property valuation, the appeals process, advising and representing ratepayers as well as financial management within local government. The Institute represents the professional interests of its members who work within this broad church.

The Institute is the only professional body in the United Kingdom which specialises in the law and practice of local authority revenues and local taxation together with the appeals, reliefs and benefits which support these processes.

## About Rating Surveyors' Association

[www.ratingsurveyorsassociation.org](http://www.ratingsurveyorsassociation.org)

The Rating Surveyors' Association (RSA) was founded in 1909 and membership is generally restricted to members of RICS or IRRV with a minimum of five years' specialist experience as rating surveyors. The RSA has over 425 members drawn from private practice, corporate bodies, the Valuation Office Agency (VOA) and local authorities. Whilst independent of the Royal Institution of Chartered Surveyors (RICS), the RSA seeks to act, as far as possible, in conjunction with RICS.

## Delivering confidence

We are RICS. Everything we do is designed to effect positive change in the built and natural environments. Through our respected global standards, leading professional progression and our trusted data and insight, we promote and enforce the highest professional standards in the development and management of land, real estate, construction and infrastructure. Our work with others provides a foundation for confident markets, pioneers better places to live and work and is a force for positive social impact.

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**[aemea@rics.org](mailto:aemea@rics.org)**

Asia Pacific  
**[apac@rics.org](mailto:apac@rics.org)**

United Kingdom & Ireland  
**[contactrics@rics.org](mailto:contactrics@rics.org)**



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