
STATUTORY INSTRUMENTS

1993 No. 290

**The Council Tax (Alteration of Lists
and Appeals) Regulations 1993**

PART III

Appeals

Interpretation of Part III

16.—(1) In this Part—

“appeal”, unless the context otherwise requires, means an appeal under regulation 8 or regulation 13;

“clerk” in relation to an appeal, means the clerk of the relevant valuation tribunal;

“particulars delivered document” has the same meaning as in Part I of the Act⁽¹⁾ ;

“tribunal”, unless the context otherwise requires, means the members of a valuation tribunal convened in accordance with this Part for the purpose of disposing of an appeal;

“the relevant valuation tribunal”, in relation to an appeal, means the valuation tribunal having jurisdiction in relation to the appeal in accordance with Part II of these Regulations, or in a case to which regulation 17 applies, appointed under that regulation.

(2) Any reference in this Part to a party to an appeal includes the person making the appeal and—

(a) in relation to an appeal under regulation 8, the listing officer;

(b) in relation to an appeal under regulation 13, every person whose agreement is required for the purposes of regulation 12.

Jurisdiction: exception

17. Where the appellant is an employee or member of the relevant valuation tribunal, his appeal shall not be dealt with by that tribunal but by such other valuation tribunal as may be appointed for that purpose by the Secretary of State.

Arrangements for appeals

18.—(1) It shall be the duty of the president of a valuation tribunal to secure that arrangements are made for appeals to be determined in accordance with the following provisions of these Regulations.

(2) A tribunal shall not hear an appeal under regulation 13 until any appeal under regulation 8 in respect of the same proposal has been determined.

(3) Where two or more appeals relating to the same dwelling are referred under regulation 13, the order in which the appeals are dealt with shall be the order in which the alterations in question would, but for the disagreements which occasion the appeals, have taken effect.

(1) See the definition in section 69(1).

Withdrawal

19.—(1) Without prejudice to regulation 8(2), and subject to paragraph (2) below, an appeal may be withdrawn by notice given to the clerk by the listing officer before the commencement of a hearing or of consideration of written representations.

(2) Subject to paragraph (3), notice shall not be given under paragraph (1) unless every other party to the appeal has, by notice in writing given to the listing officer, consented to the withdrawal.

(3) Paragraph (2) does not apply where the withdrawal is attributable to—

- (a) an agreement under regulation 12; or
- (b) in the case of an appeal under regulation 13, an alteration of the list in accordance with the proposal.

Disposal by written representations

20.—(1) An appeal may be disposed of on the basis of written representations if all the parties have given their agreement in writing.

(2) Where all the parties have given their agreement as mentioned in paragraph (1), the clerk shall serve notice on the parties accordingly; and within four weeks of service of such a notice on him each party may serve on the clerk a notice stating—

- (a) his reasons or further reasons for the disagreement giving rise to the appeal; or
- (b) that he does not intend to make further representations.

(3) A copy of any notice served in pursuance of paragraph (2) shall be served by the clerk on the other party or parties to the appeal, and shall be accompanied by a statement of the effect of paragraphs (4) and (5).

(4) Any party on whom a notice is served under paragraph (3) may within four weeks of that service serve on the clerk a further notice stating his reply to the other party's statement, or that he does not intend to make further representations, as the case may be; and the clerk shall serve a copy of any such further notice on the other party or parties.

(5) After the expiry of four weeks beginning with the expiry of the period of four weeks mentioned in paragraph (4) the clerk shall submit copies of—

- (a) any information transmitted to him under these Regulations, and
- (b) any notice under paragraph (2) or (4),

to a tribunal constituted as provided in regulation 25.

(6) The tribunal to which an appeal is referred as provided in paragraph (5) may if it thinks fit—

- (a) require any party to furnish in writing further particulars of the grounds relied on and of any relevant facts or contentions; or
- (b) order that the appeal be disposed of on the basis of a hearing.

(7) Where a tribunal requires any party to furnish any particulars under paragraph (6)(a), the clerk shall serve a copy of such particulars on every other party, and each such party may within four weeks of such service serve on the clerk any further statement he wishes to make in response.

Pre-hearing review

21. With a view to clarifying the issues to be dealt with at a hearing, a chairman appointed under regulation 8 of the Valuation and Community Charge Tribunals Regulations 1989(2).

(2) S.I.1989/439; by virtue of section 15(1) of the Local Government Finance Act 1992, valuation and community charge tribunals established under Schedule 11 to the Local Government Finance Act 1988 are now known as valuation tribunals.

- (a) may on the application of a party or of his own motion, not less than four weeks after giving notice to the parties to that effect, order a pre-hearing review to be held; and
- (b) shall endeavour on the pre-hearing review to secure that all the parties make such admissions and agreements as ought reasonably to be made by them in relation to the proceedings.

Notice of hearing

22.—(1) Where an appeal is to be disposed of on the basis of a hearing, the clerk shall, not less than four weeks before the date in question, serve on the parties notice of the date, time and place appointed for the hearing.

(2) The clerk shall advertise the date, time and place appointed for any hearing by causing a notice giving such information to be conspicuously displayed—

- (a) at the valuation tribunal’s office,
- (b) outside an office of the billing authority appointed by the authority for that purpose, or
- (c) in another place within the authority’s area.

(3) The notice required by paragraph (2) shall name a place where a list of the appeals to be heard may be inspected.

(4) Where the hearing of an appeal has been postponed, the clerk shall take such steps as are reasonably practicable in the time available—

- (a) to notify the parties of the postponement; and
- (b) to advertise the postponement.

Disqualification from participating

23.—(1) A member of a relevant billing authority shall be disqualified from participating as a member in the hearing or determination of, or acting as clerk or officer of a tribunal in relation to, an appeal.

(2) In paragraph (1) “relevant billing authority” means the billing authority in whose area is situated the dwelling which is the subject of the appeal.

(3) A person shall be disqualified from participating as a member in the hearing or determination of, or acting as clerk or officer of a tribunal in relation to, an appeal if the appellant is his spouse or he supports the appellant financially or is liable to do so.

(4) A person shall not otherwise be disqualified from acting in any capacity in relation to an appeal by reason only of the fact that he is a member of an authority which derives revenue directly or indirectly from payments in respect of council tax which may be affected by the exercise of his functions.

Representation at the hearing

24. Any party to an appeal which is to be decided at a hearing may appear in person (with assistance from any person if he wishes), by counsel or solicitor, or any other representative (other than a person who is an employee or member of the valuation tribunal).

Conduct of the hearing

25.—(1) Subject to paragraph (2), a valuation tribunal's functions of hearing or determining an appeal shall be discharged by three members of the tribunal, who shall include at least one chairman⁽³⁾; and a chairman shall preside.

(2) Where all parties to an appeal who appear so agree, the appeal may be decided by two members of a tribunal, and notwithstanding the absence of a chairman.

(3) The hearing shall take place in public, unless the tribunal otherwise orders on the application of a party, and on being satisfied that the interests of that party would be prejudicially affected.

(4) If at the hearing of an appeal every party other than the listing officer fails to appear, the tribunal may dismiss the appeal.

(5) If at the hearing of an appeal any party does not appear, the tribunal may hear and determine the appeal in his absence.

(6) The tribunal may require any witness to give evidence by oath or affirmation, and shall have power for that purpose to administer an oath or affirmation in due form.

(7) Unless the tribunal determines otherwise, on the hearing of an appeal under regulation 8, or arising from an alteration of a list by the listing officer, the listing officer shall begin the hearing; and in any other case parties at the hearing may be heard in such order as the tribunal may determine.

(8) Parties at the hearing may examine any witness before the tribunal and call witnesses.

(9) A hearing may be adjourned for such time, to such place and on such terms (if any) as the tribunal thinks fit; and reasonable notice of the time and place to which the hearing has been adjourned shall be given to every party.

(10) If it thinks fit a tribunal may after notice to the parties inviting them to be present inspect any dwelling which is the subject of the appeal.

(11) Where on the hearing of an appeal under regulation 13—

- (a) the listing officer contends that the proposal was not validly made, and
- (b) the tribunal does not uphold his contention,

the tribunal shall not immediately proceed to determine the appeal unless every party so agrees.

(12) Subject to any provision of this Part, the tribunal—

- (a) shall conduct the hearing in such manner as it considers most suitable to the clarification of the issues before it, and generally to the just handling of the proceedings;
- (b) shall, so far as appears to it appropriate, seek to avoid formality in its proceedings; and
- (c) shall not be bound by any enactment or rule of law relating to the admissibility of evidence before courts of law.

Evidence: general

26.—(1) This regulation applies to—

- (a) information supplied in pursuance of Schedule 9 to the 1988 Act or section 27(1) or (3) of the Act; and
- (b) information contained in any particulars delivered document.

(2) Subject to the following provisions of this regulation, information to which this regulation applies shall in any relevant proceedings be admissible as evidence of any fact stated in it, and any document purporting to contain such information shall, unless the contrary is shown, be presumed—

- (a) to have been supplied by the person by whom it purports to have been supplied;

(3) See the definition in regulation 2(1) of the Valuation and Community Charge Tribunals Regulations 1989.

- (b) to have been supplied by that person in any capacity in which it purports to have been supplied.
- (3) Information to which this regulation applies shall not be used in any relevant proceedings by a listing officer unless—
- (a) not less than two weeks' notice, specifying in relation to any information to be so used the documents or other media in or on which that information is held and the dwelling or dwellings to which it relates, has previously been given to every other party to the proceedings; and
 - (b) any person who has given not less than 24 hours' notice of his intention to do so has been permitted, at any reasonable time—
 - (i) to inspect the documents or other media in or on which such information is held; and
 - (ii) to make a copy (other than a photographic copy) of, or of any extract from, any document containing such information.
- (4) Subject to paragraph (5), any person to whom notice relating to any dwelling has been given under paragraph (3)(a) may before the hearing serve notice on the listing officer specifying other dwellings as being dwellings which are comparable in character or otherwise relevant to that person's case, and requiring the listing officer—
- (a) to permit him at any reasonable time specified in the notice to inspect and (if he so desires) to make a copy (other than a photographic copy) of, or of any extract from, any document containing information to which this regulation applies which relates to those other dwellings and is in the possession of the listing officer; and
 - (b) to produce at the hearing or to submit to the tribunal such documents as before the hearing he has informed the listing officer that he requires.
- (5) The number of dwellings specified in a notice under paragraph (4) shall not exceed four or, if greater, the number specified in the notice under paragraph (3)(a).
- (6) Nothing in the foregoing provisions of this regulation shall be construed as requiring the making available for inspection or copying, or the production of, any document insofar as it contains information other than information which is reasonably required for the purposes of the relevant proceedings.
- (7) Where a notice has been given to the listing officer under paragraph (4), and the listing officer refuses or fails to comply with the notice, the person who gave the notice may apply to the tribunal or, as the case may be, the arbitrator appointed to determine the appeal; and that tribunal or arbitrator may, if satisfied that it is reasonable to do so, direct the listing officer to comply with the notice as respects all the dwellings or such of them as the tribunal or arbitrator may determine.
- (8) In this regulation "relevant proceedings" means any proceedings on or in consequence of an appeal, and any proceedings on or in consequence of a reference to arbitration under regulation 33.
- (9) If any document required to be made available for inspection in accordance with this regulation is not maintained in documentary form, the duty to make it so available is satisfied if a print-out, photographic image or other reproduction of the document which has been obtained from the storage medium adopted in relation to the document is made available for inspection.

Evidence of lists

27. The contents of a list may be proved by the production of a copy of it, or of the relevant part, purporting to be certified to be a true copy by the listing officer.

Decisions

28.—(1) An appeal may be decided by a majority of the members participating; and where (pursuant to regulation 25(2)) it falls to be disposed of by two members and they are unable to agree, it shall be remitted by the clerk to be decided by a tribunal consisting of three different members.

(2) Where an appeal is disposed of on the basis of a hearing, the decision may be reserved or given orally at the end of the hearing.

(3) Subject to paragraph (4), as soon as is reasonably practicable after a decision has been made, it shall—

- (a) in the case of a decision given orally, be confirmed,
- (b) in any other case be communicated,

by notice in writing to the parties; and the notice shall be accompanied by a statement of the reasons for the decision.

(4) Nothing in paragraph (3) shall require notice to be given to a party if it would be repetitive of any document supplied to him in accordance with regulation 31.

Orders

29.—(1) On or after deciding an appeal the tribunal may in consequence of the decision by order require a listing officer to alter a list, subject to paragraph (3), in accordance with any provision made by or under the Act.

(2) The listing officer shall comply with an order under paragraph (1) within six weeks beginning on the day of its making.

(3) Subject to paragraph (4), where the decision is that the valuation band applicable to the dwelling should be higher than—

- (a) the valuation band shown in the list at the date of the proposal; and
- (b) the valuation band contended for in the proposal,

the order shall require the list to be altered with effect from the day on which the decision is given.

(4) Paragraph (3) does not apply where the alteration relates to any dwelling which has come into existence or ceased to exist; and regulation 14(8) shall apply for the purposes of this paragraph as it applies for the purposes of that regulation.

(5) An order under this regulation may require any matter ancillary to its subject-matter to be attended to.

Review of decisions

30.—(1) Subject to paragraphs (2) and (3), a tribunal constituted as provided in paragraph (4) shall have power on the written application of a party to review or set aside by certificate under the hand of the presiding member any decision on the grounds that—

- (a) the decision was wrongly made as a result of clerical error;
- (b) a party did not appear and can show reasonable cause why he did not do so;
- (c) the decision is affected by a decision of, or on appeal from, the High Court or the Lands Tribunal in relation to an appeal in respect of the dwelling which was the subject of the tribunal's decision.

(2) An application under paragraph (1) may be dismissed if it is not made within the period of four weeks beginning on the day on which notice is given (whether in accordance with regulation 28(3) or regulation 31(3)) of the decision in question.

(3) Paragraph (1) does not apply where an appeal against the decision in question has been determined by the High Court.

(4) So far as is reasonably practicable, the tribunal appointed to review a decision shall consist of the same members as constituted the tribunal which took the decision.

(5) If a tribunal sets aside a decision in pursuance of this regulation, it shall revoke any order made in consequence of that decision and shall order a re-hearing or redetermination before either the same or a different tribunal.

(6) As soon as reasonably practicable after—

- (a) a determination that the tribunal will not undertake a review;
- (b) the determination of the tribunal not to set aside the decision in question;
- (c) the issue of any certificate under paragraph (1);
- (d) the revocation of any order under paragraph (5),

the clerk shall give written notice to the applicant and to every other party to the appeal of the occurrence of the relevant event.

(7) Where, in relation to a decision in respect of which an application under paragraph (1) is made, an appeal to the High Court remains undetermined on the relevant day, the clerk shall notify the High Court as soon as reasonably practicable after the occurrence of the relevant event.

(8) In paragraph (7)—

“the relevant day” means the day on which, as the case may be,—

- (a) the application under paragraph (1) is made;
- (b) an event referred to in any of sub-paragraphs (a) to (d) of paragraph (6) occurs; and

“the relevant event”, in relation to a relevant day, means the event occurring on that day.

Records of decisions, etc.

31.—(1) It shall be the duty of the clerk to make arrangements for each decision, each order made under regulation 29 and the effect of each certificate and revocation under regulation 30 to be recorded.

(2) Records may be kept in any form, whether documentary or otherwise, and shall contain the particulars specified in the Schedule hereto.

(3) A copy, in documentary form, of the relevant entry in the record shall, as soon as reasonably practicable after the entry has been made, be sent to each party to the appeal to which the entry relates.

(4) Each record shall be retained for the period of six years beginning on the day on which an entry was last made in it.

(5) Any person may, at a reasonable time stated by or on behalf of the tribunal concerned and without making payment, inspect records which are required to be made by paragraph (1).

(6) If without reasonable excuse a person having custody of records intentionally obstructs a person in exercising the right conferred by paragraph (5) he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

(7) The member who presided at the hearing or determination of an appeal may authorise the correction of any clerical error in the record; and a copy of the corrected entry shall be sent to the persons to whom a copy of the original entry was sent.

(8) The production in any proceedings in any court of law of a document purporting to be certified by the clerk to be a true copy of a record of that tribunal shall, unless the contrary is proved, be sufficient evidence of the document and of the facts it records.

Appeals

32.—(1) An appeal shall lie to the High Court on a question of law arising out of a decision or order which is given or made by a tribunal under these Regulations.

(2) Subject to paragraph (3), an appeal under paragraph (1) may be dismissed if it is not made within four weeks of the date on which notice is given of the decision or order that is the subject of the appeal.

(3) Where—

- (a) in relation to an application under paragraph (1) of regulation 30 (review of decisions) made within four weeks of the date on which notice was given of the decision which is the subject of the appeal, notice is given as mentioned in paragraph (6)(a) of that regulation, or
- (b) notice is given as mentioned in paragraph (6)(b) of that regulation,

the appeal may be dismissed if it is not made within four weeks of the service of the notice under that paragraph (6)(a) or (b).

(4) The High Court may confirm, vary, set aside, revoke or remit the decision or order of the tribunal, and may make any order the tribunal could have made.

(5) A listing officer shall act in accordance with any order made by the High Court; and paragraph 9 of Schedule 11 to the 1988 Act⁽⁴⁾ shall have effect subject to this requirement.

Arbitration

33.—(1) Where at any time before the beginning of a hearing or the consideration by a tribunal of written representations it is so agreed in writing between the persons who, if a dispute were to be the subject of an appeal to the tribunal, would be the parties to the appeal, the question shall be referred to arbitration.

(2) Section 31 of the Arbitration Act 1950⁽⁵⁾ shall have effect for the purposes of the referral of a question in pursuance of this regulation as if such referral were to arbitration under another Act within the meaning of that section.

(3) In any arbitration in pursuance of this regulation the award may include any order which could have been made by a tribunal in relation to the question; and paragraph 9 of Schedule 11 to the 1988 Act shall apply to such an order as it applies to an order recorded in pursuance of these Regulations.

Notifications by listing officer

34. Where a listing officer—

- (a) applies to a tribunal under regulation 30 for the review of a decision in consequence of which an order requiring the alteration of a list was made; or
- (b) appeals to the High Court under regulation 32 against a decision in consequence of which such an order was made, or against such an order,

he shall, at the same time or as soon as reasonably practicable thereafter, notify the billing authority of the application or appeal.

(4) Paragraph 9 is amended by paragraph 88(8) of Schedule 13 to the Local Government Finance Act 1992.

(5) 1950 c. 27. Section 31 was amended by the Arbitration Act 1975 (c. 3), section 8(2).