
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which apply in relation to England only, set out the procedures to be followed in connection with appeals relating to council tax or non-domestic rating that arise under:

section 16 of the Local Government Finance Act 1992 (appeals relating to chargeable dwellings for council tax purposes and as to liability for, and the amount payable by way of, council tax);

regulation 7 or 10 of the Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009 (S.I. 2009/2270) (appeals against invalidity notices and proposed alterations to council tax valuation lists);

regulation 8 or 13 of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (S.I. 2009/2268) (appeals against invalidity notices and proposed alterations to non-domestic rating lists);

paragraph 4 of Schedule 4A to the Local Government Finance Act 1988 as it applies for the purposes of—

Part 3 of that Act (appeals against non-domestic rating completion notices); and

Part 1 of the Local Government Finance Act 1992 (appeals against council tax completion notices);

paragraph 5C of Schedule 9 to the Local Government Finance Act 1988 (appeals against imposition of a non-domestic rating penalty); or

paragraph 3 of Schedule 3 to the Local Government Finance Act 1992 (appeals against imposition of a council tax penalty).

The Regulations reflect the establishment on 1st October 2009 under Part 13 of the Local Government and Public Involvement in Health Act 2007 of the Valuation Tribunal for England (“VTE”), which is to assume the jurisdiction currently exercised by 56 valuation tribunals in England. Those tribunals, which are to be abolished, deal with matters arising under:

regulations under section 55 of the Local Government Finance Act 1988 (“the 1988 Act”),

paragraph 4A of Schedule 4A to the 1988 Act,

paragraph 5C of Schedule 9 to the 1988 Act,

section 45 of the Land Drainage Act 1991 (c.59),

section 16 of the Local Government Finance Act 1992 (“the 1992 Act”),

regulations under section 24 of the 1992 Act, and

paragraph 3 of Schedule 3 to the 1992 Act.

The Regulations re-enact, with minor and drafting amendments, parts of the Council Tax (Alteration of Lists and Appeals) Regulations 1993 (S.I. 1993/290) and the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2005 (S.I. 2005/659), which are revoked, with savings, by the Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009 (S.I. 2009/2270) and the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 (S.I. 2009/2268).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Part 1 of the Regulations deals with general matters, including the definition of certain terms used in the Regulations (regulation 2), the discharge of the VTE's functions (regulation 3), and provision for arbitration (regulation 4).

In Part 2, regulation 5 imposes a duty on the President of the VTE to ensure that arrangements are made for appeals to be determined in accordance with the Regulations, and provides for the order in which certain appeals are to be dealt with.

Regulation 6(1) enables the VTE to regulate its own procedure, subject to the provisions of Part 1 of Schedule 11 to the 1988 Act, which was inserted in the form set out in paragraph 2 to Schedule 15 to the Local Government and Public Involvement in Health Act 2007 (c.28). Regulation 6(2) enables the VTE to give directions relating to the conduct or disposal of proceedings on a council tax or rating appeal.

Regulation 7 provides for treating one of a number of related appeals as the "lead" appeal. Regulation 8 enables a party to an appeal to apply to the VTE for directions. Regulation 9 deals with the consequences of a failure to comply with the Regulations or a direction given under them. Regulation 10 specifies the circumstances and procedure for striking out proceedings. Regulation 11 allows the VTE to direct the substitution of a party or the addition of a person as a party. Regulation 12 prevents the VTE from making any order as to costs. Regulation 13 explains how a party may be represented. Regulation 14 deals with the calculation of time for the purpose of complying with the Regulations or any direction given under them and regulation 15 deals with the sending and delivery of documents. Regulation 16 specifies the circumstances in which the VTE may make an order or give a direction prohibiting the disclosure or publication of documents or information. Regulation 17 enables the VTE to give directions about evidence and submissions, and requires listing officers (council tax) and valuation officers (non-domestic rating) to provide to appellants information about dwellings and hereditaments that are comparable to the appellant's dwelling or hereditament. Regulation 18 enables the VTE to summon witnesses to attend hearings and to order a person to answer questions or produce documents.

Regulation 19 enables a party to withdraw an appeal, but if notice of withdrawal is given orally at a hearing, it is ineffective unless the panel of VTE members dealing with the appeal consent to the withdrawal. A party which has withdrawn its appeal may apply to the VTE for the appeal to be reinstated, but must do so within a specified time limit. Paragraphs (6) and (7) provide for appeals to be treated as withdrawn where the listing officer or the valuation officer alters a list in accordance with the appellant's proposal, the listing officer decides to remit a council tax penalty or a valuation officer decides to remit a non-domestic rating penalty.

Part 3 of the Regulations is relevant only to council tax appeals. Regulation 20 defines terms used only in Part 3. Regulation 21 specifies the time limits for making council tax appeals. Regulations 22 and 23 provide for a new appellant to appeal, and another person to be added as a party to the new appellant's appeal, where the appeal relates to the same decision as is the subject of the original appellant's withdrawal. Regulation 24 applies where an appeal has been made under regulation 7(6) of the Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009 ("the CT Regulations") (invalidity notices), and requires the VTE to acknowledge receipt of the appeal and to send to the council tax listing officer a copy of the written statement accompanying the appeal. Regulation 25 requires the VTE to serve specified persons with particular documents where the VTE receives a copy of a decision notice and a written statement under regulation 10(5) of the CT Regulations (a "CT10 statement"). Regulation 26 requires a council tax listing officer who receives a CT10 statement to inform the VTE of any persons who are parties to the appeal or appear to be interested persons as regards a dwelling to which the decision notice relates. Regulation 27 enables an interested person to be joined as a party to an appeal under regulation 10 of the CT Regulations (disagreement as to proposed alteration of council tax valuation list).

Part 4 relates to proceedings before the VTE.

In Chapter 1, regulation 28 deals with notices of appeal.

In Chapter 2, regulation 29 specifies the circumstances in which the VTE may deal with an appeal without a hearing, regulation 30 requires the VTE to give notice of hearings and regulation 31 enables the members of the VTE who are dealing with a particular appeal to direct that the hearing, or part of it, be held in private. Regulation 32 provides for hearings to continue in a party's absence. Regulation 33 makes special provision in relation to appeals under regulation 13 of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 ("the NDR Regulations") which arise where the parties cannot agree on the way in which a non-domestic rating list should be altered. It provides that where the members of the VTE who are dealing with the appeal reject the valuation officer's contention that the appellant's proposal to alter the list was not validly made, the proceedings should not continue immediately unless all parties present at the hearing agree. Regulation 34 enables the members of the VTE who are dealing with a particular appeal to inspect the premises concerned and, so far as practicable, other comparable premises to which the parties have drawn attention.

In Chapter 3, regulation 35 enables the VTE to make an order in the terms agreed by the parties. Regulations 36 and 37 provide for the giving of notice of, and reasons for, appeal decisions. Regulation 38 deals with the making of orders other than those made with the parties' consent.

Part 5 of the Regulations contains provisions relevant to procedures after appeals have been dealt with by the VTE. Regulation 39 enables clerical mistakes and accidental slips and omissions to be corrected. Regulation 40 provides for the review by the VTE of appeal decisions. Regulation 41 requires the VTE to maintain records. Regulation 42 provides for appeals to the Upper Tribunal in non-domestic rating cases and regulation 38 for appeals to the High Court on a point of law in council tax cases. Regulation 44 provides for notice to be given in the case of certain appeals to the Upper Tribunal or the High Court.