The Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009

PART 1
INTRODUCTION

Citation, application and commencement

1. These Regulations, which apply in England only, may be cited as the Valuation Tribunal for England (Council Tax and Rating Appeals) (Procedure) Regulations 2009 and shall come into force on 1st October 2009.

Interpretation: general

2.—(1) In these Regulations—
   “the 1992 Act” means the Local Government Finance Act 1992(1);
   “the 1988 Act” means the Local Government Finance Act 1988;
   “appeal”, unless the context otherwise requires, means an appeal under—
   (a) section 16 of the 1992 Act (appeals: general) (in these Regulations called a “section 16 appeal”);
   (b) regulation 7 or 10 of the CT Regulations (in these Regulations called a “CT appeal”);
   (c) regulation 8 or 13 of the NDR Regulations (in these Regulations called a “NDR appeal”);
   (d) paragraph 4 of Schedule 4A(2) to the 1988 Act as it applies for the purposes of—
       (i) Part 3 of the 1988 Act (non-domestic rating); and
       (ii) Part 1 of the 1992 Act (council tax; England and Wales);
   (e) paragraph 5C(3) of Schedule 9 to the 1988 Act (in these Regulations called an “appeal against imposition of a NDR penalty”); or
   (f) paragraph 3 of Schedule 3 to the 1992 Act (in these Regulations called an “appeal against imposition of a CT penalty”);
   “appeal against a completion notice”, except in regulations 42(1), 43(1) and 44(2)(c), means an appeal mentioned in paragraph (d) of the definition of “appeal”;
   “appellant”, unless the context otherwise requires, means—
   (a) a person who makes a section 16 appeal;

(2) Schedule 4A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 36 and amended by the Local Government and Public Involvement in Health Act 2007, Schedule 16, paragraphs 2 and 4.
(3) Paragraph 5C was inserted by the Local Government Act 2003 (c.26), section 72(4) and amended by the Local Government and Public Involvement in Health Act 2007, Schedule 16, paragraphs 2 and 5.
(b) a person who makes a CT appeal or a NDR appeal; or
(c) where a person has been substituted under regulation 11(1), that person;

“central list” means the central non-domestic rating list;

“company”, “holding company” and “subsidiary” have the meanings given by the Companies Act 2006(4);

“completion notice” means a notice under paragraph 1 of Schedule 4A to the 1988 Act as it applies for the purposes of Part 3 of the 1988 Act or Part 1 of the 1992 Act (council tax; England and Wales);

“competent appellant”, in relation to a CT proposal, a CT appeal or the withdrawal of a CT appeal, means a person who has appealed against the LO’s decision in respect of the proposal or appeal (whether or not that person’s appeal proceeds);

“competent party”, in relation to a CT proposal, a CT appeal or the withdrawal of a CT appeal, means an interested person (“IP”) who serves a notice on the LO and the VTE in accordance with regulation 27 of these Regulations (competent party to appeal);

“CT Regulations” means the Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009(5);

“IP” (interested person)—

(a) in relation to a dwelling and a day, means—

(i) the owner;

(ii) where subsection (3) of section 8 of the 1992 Act has effect on the day, and regulations provide for that subsection to have effect as if, for the reference to the owner, there were substituted a reference to another person, that other person;

(iii) in relation to an exempt dwelling or a dwelling in respect of which the amount set under section 30 of the 1992 Act for the financial year is nil, any person (other than the owner) who would be liable to pay council tax if the dwelling were not an exempt dwelling or, as the case may be, the amount so set were other than nil; and

(iv) any other person who is a taxpayer in respect of the dwelling;

(b) in relation to a hereditament which forms part of the Crown Estate and is held by the Crown Estate Commissioners under their management within the meaning of section 1 of the Crown Estate Act 1961(6), means the Crown Estate Commissioners;

(c) in relation to any other hereditament, means—

(i) the occupier;

(ii) any other person (other than a mortgagee not in possession) having in any part of the hereditament either a legal estate or an equitable interest such as would entitle him (after the cessation of any prior interest) to possession of the hereditament or any part of it; and

(iii) any person having a qualifying connection with the occupier or a person described in (ii);

“list”—

(a) in relation to a section 16 appeal or a CT appeal, means a valuation list compiled under section 22 of the 1992 Act;

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(4) 2006 c.46. For the definition of “company” see section 1. For the definitions of “subsidiary” and “holding company” see section 1159 and Schedule 6.

(5) S.I. 2009/2270.

(6) 1961 c.55.
(b) in relation to a NDR appeal, means, as the circumstances require, the central list or the local list;

“LO” (listing officer), in relation to a list, means the officer charged with its maintenance under section 22 of the 1992 Act;

“local list” means a local non-domestic rating list;

“NDR Regulations” means the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009(7);

“proposal” means a proposal for the alteration of a list;

“proposer” means the person making a proposal;

“qualifying connection” has the meaning given in paragraph (2);

“ratepayer”, in relation to a hereditament, means the occupier or, if the hereditament is not occupied, the owner;

“relevant authority”, in relation to a dwelling or a hereditament, means the billing authority in whose area the dwelling or hereditament is situated;

“taxpayer”, in relation to a dwelling and a day, means the person who is liable (whether solely or jointly and severally) to pay council tax in respect of the dwelling and the day.

“VO” means valuation officer(8);

“VTE” means the Valuation Tribunal for England;

“VTE panel”, in relation to an appeal, means the members of the VTE selected to deal with the appeal in accordance with tribunal business arrangements(9);

“VTE President” means the person who is for the time being the President of the VTE; and

“VTS” means the Valuation Tribunal Service(10).

(2) A person shall be treated as having a qualifying connection with another—

(a) where both persons are companies, and—

(i) one is a subsidiary of the other, or

(ii) both are subsidiaries of the same company; or

(b) where only one person is a company, the other person (the “second person”) has such an interest in that company as would, if the second person were a company, result in its being the holding company of the other.

(3) Any reference in these Regulations to a party—

(a) in relation to a section 16 appeal, means the appellant and the billing authority(11);

(b) in relation to a CT appeal, includes the appellant and the LO and—

(i) where the appeal is under regulation 10 of the CT Regulations—

(aa) the taxpayer for the time being as regards any dwelling to which the decision notice relates;

(bb) any competent appellant; and

(cc) any competent party;

(7) S.I. 2009/2268.

(8) For the meaning of “valuation officer” see section 67(2) of the Local Government Finance Act 1988 (c.41).

(9) See paragraph A17 of Schedule 11 to the Local Government Finance Act 1988, which was inserted by the Local Government and Public Involvement in Health Act 2007 (c.28), Schedule 15, paragraphs 1 and 2.

(10) The Valuation Tribunal Service is the body corporate established by section 105 of the Local Government Act 2003 (c.26).

(11) For the definition of “billing authority” see section 144(2) of the Local Government Finance Act 1988, substituted by the Local Government Finance Act 1992 (c.14), Schedule 13, paragraph 81(1) (“the 1992 Act”). In Part I of the 1992 Act, “billing authority” has the meaning given in section 1(2); see section 69(1).
(ii) where the appeal is proceeding by virtue of regulation 22 of these Regulations (CT appeals: new appellant’s appeal), includes the appellant and the LO, and—

(aa) any other person who, in response to the request in the VTE’s notice under regulation 23(1) (CT appeals: other parties to new appeal), has within the period specified in the notice served a notice informing the VTE of that person’s wish to be a party; and

(bb) any other person who becomes a competent party after the date on which the VTE’s notice was served under regulation 23(1)

(c) in relation to an appeal against imposition of a CT penalty, means the appellant and the authority which imposed the penalty;

(d) in relation to a NDR appeal or an appeal against imposition of a NDR penalty, means the appellant and the VO and includes—

(i) where the appeal is under regulation 8, 13 or 19 of the NDR Regulations—

(aa) a person whose agreement is required under regulation 12 of those Regulations (agreed alterations following proposals); and

(bb) any other person who has been a ratepayer in relation to the hereditament since the proposal was made and who has notified the VO in writing before the hearing, or before determination on the basis of written representations, that the person wishes to be a party to the appeal;

(ii) where the appeal is against a completion notice, the relevant authority;

(e) if the proceedings on an appeal have been concluded, means a person who was a party when the VTE finally disposed of all issues in the proceedings.

Discharge of VTE’s functions: general

3. In giving effect to these Regulations and in exercising any of its functions under these Regulations, the VTE must have regard to—

(a) dealing with appeals in ways which are proportionate to the importance of the appeal, the complexity of the issues, the anticipated costs and the resources of the parties;

(b) avoiding unnecessary formality and seeking flexibility in the proceedings;

(c) ensuring, so far as practicable, that the parties are able to participate fully in the proceedings;

(d) using any special expertise of the VTE effectively; and

(e) avoiding delay, so far as compatible with proper consideration of the issues.

Arbitration

4. —(1) Where the persons mentioned in paragraph (2) agree in writing that a matter falling within the VTE’s jurisdiction is to be referred to arbitration, the matter shall be so referred(12).

(2) The persons are those who, if the matter were to be the subject of an appeal to the VTE, would be the parties to the appeal.

(3) Unless the VTE considers that there is good reason not to do so, where at any time before the determination of an appeal by the VTE, the parties to the proceedings on an appeal agree in writing that any matter arising in the proceedings is to be referred to arbitration, the matter shall be so referred.

(12) See section 94 of the Arbitration Act 1996 (c.23).
(4) In any arbitration under this regulation the award may include any order which could have been made by the VTE in relation to the matter; and paragraph 9 of Schedule 11 to the 1988 Act shall apply to such an order as it applies to an order recorded under these Regulations.