
STATUTORY INSTRUMENTS

2009 No. 2269

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

PART 3

PROVISIONS RELEVANT ONLY TO COUNCIL TAX APPEALS

Interpretation of Part 3

20. In this Part—

“CT10 statement” means the written statement served by an appellant on the VTE in accordance with regulation 10(5) of the CT Regulations;

“withdrawing party” means a person who made an appeal under regulation 10 of the CT Regulations and serves a notice under regulation 19(1) of these Regulations.

Time limits

21.—(1) Paragraphs (2) to (5) are subject to paragraph (6).

(2) The VTE shall dismiss an appeal by a person in relation to whom the condition mentioned in section 16(7)(a) or (b) of the 1992 Act is fulfilled unless the appeal is initiated within two months of the date of service of the billing authority’s notice under that section.

(3) Where the condition mentioned in section 16(7)(c) of the 1992 Act is fulfilled, the VTE shall dismiss an appeal by an aggrieved person unless the appeal is initiated within four months of the date of service of the person’s notice under section 16(4).

(4) The VTE shall dismiss an appeal under paragraph 3 of Schedule 3 to the 1992 Act unless the appeal is initiated within two months of the date of service of written notice of the imposition of the penalty.

(5) The VTE shall dismiss an appeal against a completion notice unless the appeal is initiated within 28 days of the date of service of the notice.

(6) The VTE President may authorise an appeal to be entertained where the VTE President is satisfied that the failure of the person aggrieved to initiate the appeal as provided by this regulation has arisen by reason of circumstances beyond that person’s control.

CT appeals: new appellant’s appeal

22.—(1) Before the date specified, in accordance with regulation 19(9), in the VTE’s notice under regulation 19(8), a competent appellant or a competent party (“the new appellant”) may serve a written notice on the VTE stating—

(a) that the new appellant wishes to proceed with an appeal in relation to the same decision notice; and

(b) where the new appellant is not a competent appellant, the reasons for the new appeal.

- (2) Where the VTE receives a notice under paragraph (1)—
 - (a) within the period of two weeks beginning on the day on which the notice was received, the VTE shall serve on the new appellant a written notice—
 - (i) stating the date of receipt of the new appellant’s notice; and
 - (ii) stating that the withdrawing party’s appeal is withdrawn; and
 - (b) (i) where the new appellant’s notice was the first notice under paragraph (1) received by the VTE in relation to the withdrawal, the notice under sub-paragraph (a) shall state that the new appellant’s appeal is proceeding;
 - (ii) in any other case, the notice under sub-paragraph (a) shall state that the new appellant’s appeal is not proceeding because an earlier new appeal is proceeding.
- (3) Where the VTE receives a notice under paragraph (1) from more than one person in relation to the same withdrawal, the following paragraphs and regulation 23 shall apply as if references to the new appellant are references to the person whose notice the VTE receives first.
- (4) Where—
 - (a) the new appellant is a competent appellant, the appeal already made under regulation 10 of the CT Regulations shall proceed as if any steps taken by the VTE in relation to the withdrawing party’s appeal, other than steps under regulation 19 of these Regulations, had been taken in relation to the new appeal;
 - (b) the new appellant is not a competent appellant—
 - (i) the new appeal shall be deemed to have been made under regulation 10 of the CT Regulations;
 - (ii) the reasons for the new appeal shall be those included in the notice served under paragraph (1) of this regulation; and
 - (iii) the new appeal shall proceed as if any steps taken by the VTE in relation to the withdrawing party’s appeal, other than steps under regulation 19, had been taken in relation to the new appeal.

CT appeals: other parties to a new appeal

- 23.—**(1) As soon as reasonably practicable after receiving a notice under regulation 22(1), the VTE shall serve on the withdrawing party and every party to the withdrawing party’s appeal (other than the new appellant) a written notice (“the VTE’s notice”)—
- (a) specifying that the withdrawing party’s appeal is withdrawn and that the new appellant’s appeal is proceeding;
 - (b) stating the new appellant’s reasons for the appeal; and
 - (c) requesting the party (where the party is neither the LO nor the withdrawing party) to inform the VTE by written notice, within such period as is specified in the VTE’s notice, being not less than 21 days from the date on which the VTE’s notice is served, whether the party wishes to be a party to the proceedings on the new appellant’s appeal.
- (2) Where the VTE receives a notice from a party under paragraph (1)(c), the VTE shall—
- (a) within the period of two weeks beginning on the day on which the VTE received it, serve on the party a written notice acknowledging receipt of it and specifying the date of receipt; and
 - (b) as soon as reasonably practicable serve a copy of the party’s notice on the LO.

Procedure subsequent to the making of an appeal about the validity of the proposal

24. Where the VTE receives a copy of an invalidity notice together with a written statement from the proposer under paragraph (6) of regulation 7 of the CT Regulations, the VTE shall—

- (a) within the period of two weeks beginning on the day on which those documents were received, serve on the proposer a written notice acknowledging receipt of them and specifying the date of receipt; and
- (b) as soon as reasonably practicable serve a copy of the statement on the LO.

Procedure subsequent to the making of an appeal about the accuracy of the list

25.—(1) Where the VTE receives a copy of a decision notice together with a CT10 statement from an appellant, the VTE shall—

- (a) within the period of two weeks beginning on the day on which those documents were received, serve on the appellant a written notice acknowledging receipt of them and specifying the date of receipt;
- (b) where—
 - (i) the appellant is a competent appellant; and
 - (ii) the proposer appeals in relation to the same decision notice,

at the same time as serving the notice referred to in sub-paragraph (a) or as soon as reasonably practicable afterwards, serve on the appellant a written notice informing the appellant of the proposer's appeal and the effect of regulation 10(4) of the CT Regulations and regulation 22 of these Regulations; and

- (c) where—
 - (i) the appellant is a competent appellant; and
 - (ii) another competent appellant made an appeal in relation to the same decision notice before the appellant did so and that earlier appeal is proceeding,

at the same time as serving the notice referred to in sub-paragraph (a) or as soon as reasonably practicable afterwards, serve on the appellant a written notice informing the appellant of the other competent appellant's earlier appeal and the effect of regulation 10(4) of the CT Regulations and regulation 22 of these Regulations.

(2) Where the appeal is proceeding, the VTE shall, as soon as reasonably practicable—

- (a) serve a copy of the CT10 statement on the LO; and
- (b) serve on any person—
 - (i) who is a party to the appeal or then appears to the VTE to be an IP as regards any dwelling to which the decision notice relates (other than the appellant and the LO); and
 - (ii) whose name and address are included in the decision notice or the CT10 statement or are otherwise known to the VTE,

a written notice which includes the matters referred to in paragraph (3).

(3) The matters are—

- (a) the address of any dwelling to which the appeal relates;
- (b) the appellant's reasons for the appeal; and
- (c) the date on which the appeal was made.

Further procedure where the LO knows of other parties to the appeal or interested persons

26.—(1) Where, in relation to an appeal, the LO receives a copy of a CT10 statement from the VTE, the LO shall—

- (a) serve on the VTE a written notice of the name and address of any person who—
 - (i) is a party to the appeal; or
 - (ii) then appears to be an IP as regards any dwelling to which the decision notice relates, whose name and address the LO knows but which were not included in the decision notice or the CT10 statement; and
- (b) serve that notice as soon as reasonably practicable after becoming aware of that information.

(2) Where the VTE receives a notice in accordance with paragraph (1), as soon as reasonably practicable (where this has not already been done) the VTE shall serve, on any person whose name and address the LO included in the notice, a written notice which includes—

- (a) the address of any dwelling to which the appeal relates;
- (b) the appellant's reasons for the appeal; and
- (c) the date on which the appeal was made.

Competent party to appeal

27.—(1) This regulation applies where an IP, as regards any dwelling to which the decision notice relates—

- (a) wishes to be a party to any appeal made under regulation 10 of the CT Regulations (including any appeal which is proceeding by virtue of regulation 22 of these Regulations);
- (b) is not already a party to the appeal;
- (c) is not the proposer; and
- (d) would have been competent to make the proposal, in relation to which the appeal relates, on the relevant date, which in this regulation is—
 - (i) the date on which the proposer appealed in accordance with regulation 10 of the CT Regulations; or
 - (ii) where the proposer has not appealed, the date on which a competent appellant appealed in accordance with that regulation or, if there is more than one competent appellant, the first date on which a competent appellant did so.

(2) Within the period of three months beginning on the relevant date, the IP may serve a written notice on the VTE stating that the IP wishes to be a party to the appeal.

(3) The IP shall include in the notice—

- (a) the address of the dwelling to which the decision notice relates; and
- (b) the names and addresses of the IP, the proposer and the LO.

(4) The VTE shall—

- (a) within the period of two weeks beginning on the day on which the VTE receives the IP's notice, serve on the IP a written notice acknowledging receipt of it and specifying the date of receipt; and
- (b) as soon as reasonably practicable serve a copy of the IP's notice on the LO.