
STATUTORY INSTRUMENTS

2009 No. 2269

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

PART 4

PROCEEDINGS BEFORE THE VTE

CHAPTER 1

Before the hearing

Notices of appeal, etc

28.—(1) If an appellant provides notice of appeal against a completion notice or the imposition of a penalty to the VTE later than the time required by the CT Regulations or the NDR Regulations (as the case may be) or by an extension of time allowed under regulation 6(3)(a) (appeal management powers), the VTE must not admit the notice of appeal unless the VTE extends time for the notice of appeal under that provision.

(2) The VTE must acknowledge receipt of every notice of appeal within two weeks of its receipt and must send a copy of the notice of appeal and any accompanying documents to every party (other than the appellant) as soon as reasonably practicable after receiving the notice of appeal.

(3) Where a notice is received from a person who is an IP for the purposes of regulation 27(2), the VTE must acknowledge receipt of the notice and send a copy of it to the LO concerned.

CHAPTER 2

Hearings and inspection of premises

Decision with or without a hearing

29.—(1) Subject to the following paragraphs, the VTE must hold a hearing before making a decision which disposes of proceedings unless—

- (a) each party has consented to, or has not objected to, the matter being decided without a hearing; and
- (b) the VTE considers that it is able to decide the matter without a hearing.

(2) The VTE may in any event dispose of proceedings without a hearing under regulation 10 (striking out proceedings).

Notice of hearing

30.—(1) The VTE must give each party entitled to attend a hearing reasonable notice of the time and place of the hearing (including any adjourned or postponed hearing) and any changes to the time and place of the hearing.

(2) The period of notice under paragraph (1) must be at least 14 days except that the VTE may give shorter notice—

- (a) with the parties' consent; or
- (b) in urgent or exceptional circumstances.

Public and private hearings

31.—(1) Subject to the following paragraphs, all hearings must be held in public.

(2) The VTE or the VTE panel may give a direction that a hearing, or part of it, is to be held in private.

(3) Where a hearing, or part of it, is to be held in private, the VTE or the VTE panel may determine who is permitted to attend the hearing or part of it.

(4) Where the VTE or the VTE panel considers—

- (a) that the conduct of any person is likely to disrupt the hearing;
- (b) that the presence of any person is likely to prevent another person from giving evidence or making submissions freely; or
- (c) that the presence of any person is likely to defeat the purpose of the hearing,

the VTE or the VTE panel (as the case may be) may give a direction excluding the person from any hearing, or part of it.

(5) The VTE panel may give a direction excluding from any hearing, or part of it any person whose conduct the VTE panel considers is disrupting the hearing.

(6) The VTE or the VTE panel may give a direction excluding a witness from a hearing until that witness gives evidence.

Hearing in a party's absence

32. If a party fails to attend a hearing the VTE panel may proceed with the hearing if—

- (a) it is satisfied that the party has been notified of the hearing or that reasonable steps have been taken to notify the party of the hearing; and
- (b) it considers that it is in the interests of justice to proceed with the hearing.

Appeals relating to validity of proposals

33. Where at the hearing of an appeal under regulation 10 of the CT Regulations or regulation 13 of the NDR Regulations (disagreement as to proposed alteration)—

- (a) the LO or, as the case may be, the VO contends that the proposal was not validly made; and
- (b) the VTE panel does not uphold the contention,

the VTE panel must not immediately proceed to deal with the appeal unless every party present or represented at the hearing so agrees.

Entry and inspection of premises

34.—(1) Subject to paragraph (2), the VTE panel may enter and inspect—

- (a) the dwelling or hereditament which is the subject of the appeal, and
- (b) so as far as is practicable, any comparable land or property to which the attention of the VTE panel is drawn.

(2) When the VTE panel intends to enter any premises in accordance with paragraph (1) it must give notice to the parties, who shall be entitled to be represented at the inspection.

(3) Where the VTE panel considers it appropriate, representation at an inspection shall be limited to one person to represent those parties having the same interest in the appeal.

CHAPTER 3

Decisions and Orders

Consent orders

35.—(1) The VTE may, at the request of the parties but only if the VTE considers it appropriate, make a consent order disposing of the proceedings and making such other appropriate provision as the parties have agreed.

(2) A consent order may provide for the alteration of a list and, where it does, shall specify the day from which the alteration is to have effect.

(3) Notwithstanding any other provision of these Regulations, the VTE need not hold a hearing before making an order under paragraph (1), or provide reasons for the order.

Notice of decisions

36.—(1) The VTE panel may give a decision orally at a hearing.

(2) As soon as reasonably practicable after the VTE panel, makes a decision which finally disposes of all issues in the proceedings, the VTE must provide to each party—

- (a) a decision notice stating the VTE panel's decision;
- (b) notification of any right of appeal against the decision and of any right to make an application for the review of the decision; and
- (c) notification of the time within which, and the manner in which, any such right may be exercised.

Reasons for the decision

37.—(1) As soon as reasonably practicable after the VTE panel makes a decision which finally disposes of all issues in the proceedings on an appeal, the VTE must send to each party a written statement of the VTE panel's reasons for the decision.

(2) In the case of an appeal against a completion notice, the VTE must send notice of the decision—

- (a) where the decision relates to a dwelling, to the LO for the relevant authority;
- (b) where the decision relates to a hereditament, to the VO for the relevant authority.

Orders other than consent orders

38.—(1) After dealing with a section 16 appeal the VTE may by order require—

- (a) an estimate to be quashed or altered;
- (b) a penalty to be quashed;
- (c) the decision of a billing authority to be reversed; or
- (d) a calculation (other than an estimate) of an amount to be quashed and the amount to be re-calculated.

(2) After dealing with an appeal under regulation 10 of the CT Regulations (disagreement as to proposed alteration) the VTE may, subject to paragraph (3), by order require a LO to alter a list in accordance with any provision made by or under the 1992 Act.

- (3) Where it is decided 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 VTE must order the LO to alter the list with effect from the day on which the VTE panel made the decision; and the LO must so alter the list, notwithstanding any provision to the contrary in regulation 11 of the CT Regulations (day from which alteration has effect).

(4) After dealing with an appeal under regulation 13 of the NDR Regulations (disagreement as to proposed alteration), the VTE may, subject to paragraph (6), by order require a VO to alter a list in accordance with any provision made by or under the 1988 Act.

(5) Subject to paragraph (7), where it is decided that a disputed rateable value should be an amount greater than—

- (a) the amount shown in the list at the date of the proposal; and
- (b) the amount proposed by the appellant,

the VTE must order the VO to alter the list with effect from the day on which the VTE members made the decision.

- (6) Paragraph (6) does not apply where the order requires the VO to alter the list to show—
- (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
 - (b) property previously liable to be rated in parts becoming liable to be rated as a single hereditament, or
 - (c) any part of a hereditament becoming part of a different hereditament.

(7) Where it appears that circumstances giving rise to an alteration ordered by the VTE have ceased to exist, the order may require the alteration to be made in respect of such period as appears to the VTE to reflect the duration of those circumstances.

(8) After dealing with an appeal against the imposition of a CT penalty or a NDR penalty, the VTE may order the LO or, as the case may be, the VO whose notice is the subject of the appeal to reduce or remit the penalty.

(9) The billing authority, the LO or the VO (as the case may be) must comply with an order under this regulation within two weeks of the day of its making.

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