
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

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 - (ii) stating that the withdrawing party's appeal is withdrawn; and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

Status: This is the original version (as it was originally made).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

- (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.