#### STATUTORY INSTRUMENTS

## 2009 No. 2269

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

#### PART 5

### CORRECTING, REVIEWING, SETTING ASIDE AND APPEALING DECISIONS

#### Appeals to the Upper Tribunal

- **42.**—(1) An appeal shall lie to the Upper Tribunal in respect of a decision or order given or made by the VTE on an appeal under the NDR Regulations or an appeal against a completion notice under paragraph 1 of Schedule 4A to the 1988 Act as it applies for the purposes of Part 3 of the 1988 Act.
  - (2) An appeal under paragraph (1) shall lie at the instance of—
    - (a) any party who appeared at the hearing or, if the appeal was disposed of by written representations, who made such representations; or
    - (b) any person whose application under regulation 40(1) for the review of the decision relied (whether in whole or part) on satisfaction of the condition mentioned in regulation 40(5) (c).
- (3) Subject to paragraph (4), an appeal under paragraph (1) may be dismissed if it is not made within four weeks of the date on which notice is given of the decision or order against which the appeal is made.
  - (4) Where—
    - (a) the appeal is made by a person of the description specified in paragraph (2)(b); and
    - (b) the VTE gave notice in relation to the person's application—
      - (i) that it would not undertake a review; or
- (ii) having reviewed the decision or part, that it would not set aside the decision or part, the appeal may be dismissed if it is not made within four weeks of the date of the VTE's notice.
- (5) The Upper Tribunal may confirm, vary, set aside, revoke or remit the decision or order, and may make any order the VTE could have made.
- (6) VOs must act in accordance with any order made by the Upper Tribunal; and paragraph 9 of Schedule 11 to the 1988 Act shall have effect as if the reference to a tribunal(1) included a reference to the Upper Tribunal.

<sup>(1)</sup> By virtue of paragraph 12A of Schedule 11 to the Local Government Finance Act 1988 ("the 1988 Act"), inserted by the Local Government and Public Involvement in Health Act 2007, Schedule 15, paragraphs 1 and 17, the reference in paragraph 9 of Schedule 11 to the 1988 Act to a tribunal is a reference, in relation to England, to the Valuation Tribunal for England.