
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 High Court

43.—(1) An appeal shall lie to the High Court on a question of law arising out of a decision or order which is given or made by the VTE on an appeal under section 16 of the 1992 Act or the CT 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 1 of the 1992 Act (council tax; England and Wales).

(2) Subject to paragraph (3), 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 that is the subject of the appeal.

(3) Where—

(a) the appeal is made by a 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); and

(b) the VTE gave notice—

(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.

(4) The High Court may confirm, vary, set aside, revoke or remit the decision or order, and may make any order the VTE could have made.

(5) Billing authorities⁽¹⁾ and LOs must act in accordance with any order made by the High Court; and paragraph 10A of Schedule 11 to the 1988 Act⁽²⁾ shall have effect as if the reference to a tribunal included a reference to the High Court.

(1) 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).

(2) Paragraph 10A was inserted by the Local Government Finance Act 1992 (c.14), Schedule 13, paragraph 88.