
STATUTORY INSTRUMENTS

2009 No. 2270

The Council Tax (Alteration of Lists and Appeals) (England) Regulations 2009

PART 3

MISCELLANEOUS PROVISIONS

Post-appeal agreements

13.—(1) After an appeal under regulation 10 has been made, but before the commencement of a hearing or consideration of written representations, the LO may reach an agreement on an alteration of the list in accordance with the following paragraphs.

(2) Such an agreement—

(a) shall be reached with all the persons mentioned in paragraph (4); and

(b) shall provide for the alteration of the list—

(i) to be of a description specified in any of paragraphs (1) to (4) and (6) to (9) of regulation 11; and

(ii) to have effect from the day ascertained in accordance with the paragraph of that regulation that is relevant to alterations of that description

(3) Where such an agreement is reached, the LO shall—

(a) as soon as reasonably practicable serve a written notice on the VTE that an agreement has been reached;

(b) serve a copy of the notice on the other parties to the agreement; and

(c) not later than six weeks after the date on which the agreement was reached, alter the list to give effect to the agreement.

(4) The persons referred to in paragraph (2)(a) are—

(a) the appellant;

(b) any other person—

(i) who at the date of the agreement is a taxpayer as regards any dwelling to which the appeal relates; and

(ii) whose name and address the LO knows; and

(c) any other person—

(i) who at the date of the agreement is a party to the appeal; and

(ii) whose name and address the LO knows.

(5) Subject to paragraph (6), where, at the date of the agreement, more than one person is a taxpayer as regards any dwelling to which the appeal relates, the requirement in paragraph (2)(a), insofar as it relates to the agreement of the taxpayer, shall be treated as satisfied where one of the taxpayers as regards the dwelling is a party to the agreement.

Status: This is the original version (as it was originally made).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

(6) Paragraph (5) shall not prevent the appellant, any other person who is a competent appellant or any competent party from being a party to the agreement.

(7) An appeal in relation to which a notice has been served under paragraph (3) shall be treated as withdrawn on the date on which the notice is served on the VTE.