
STATUTORY INSTRUMENTS

1993 No. 290

**The Council Tax (Alteration of Lists
and Appeals) Regulations 1993**

PART I

Preliminary

Citation and commencement

1. These Regulations may be cited as the Council Tax (Alteration of Lists and Appeals) Regulations 1993 and shall come into force on 1st April 1993.

Interpretation

2.—(1) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“the 1988 Act” means the Local Government Finance Act 1988;

“billing authority”, in relation to a dwelling, means the billing authority in whose area the dwelling is situated⁽¹⁾;

“interested person”, in relation to a dwelling and a day, means—

(a) the owner⁽²⁾;

(b) where subsection (3) of section 8 of the Act has effect on the day, and regulations provide for that subsection to have effect as if, for the reference to the owner, there were substituted a reference to another person, that other person⁽³⁾;

(c) in relation to an exempt dwelling⁽⁴⁾ or a dwelling in respect of which the amount set under section 30 of the Act for the financial year is nil, any person (other than the owner) who would be liable to pay council tax if the dwelling were not an exempt dwelling or, as the case may be, the amount so set were other than nil; and

(d) any other person who is a taxpayer in respect of the dwelling;

“list” means a valuation list compiled under section 22 of the Act;

“listing officer” in relation to a list, means the officer charged with its maintenance under that section;

“proposal” means a proposal for the alteration of a list;

“proposer” means the person making a proposal; and

“taxpayer”, in relation to a dwelling and a day, means the person who is liable (whether solely or jointly and severally) to pay council tax in respect of the dwelling and the day.

(1) See Part II of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 (S.I. 1992/550).

(2) See the definition in section 6(5) of the Local Government Finance Act 1992.

(3) See the Council Tax (Liability for Owners) Regulations 1992 (S.I. 1992/551, amended by S.I. 1993/151).

(4) See the Council Tax (Exempt Dwellings) Order 1992 (S.I. 1992/558, amended by S.I. 1992/2941 and 1993/150).

- (2) Any reference in these Regulations—
- (a) to a party to an appeal shall be construed in accordance with Part III of these Regulations;
 - (b) to a dwelling being situated in the area of a billing authority includes a reference to its being treated as so situated; and
 - (c) to Schedule 4A is a reference to Schedule 4A to the 1988 Act as it applies for the purposes of Part I (Council Tax: England and Wales) of the Act⁽⁵⁾.

PART II

Alteration of valuation lists

Interpretation of Part II

3. In this Part—

“alteration” means alteration of a list in relation to a particular dwelling, and “alter” shall be construed accordingly;

“company” and “subsidiary” have the same meanings as in sections 736 and 736A of the Companies Act 1985⁽⁶⁾; and

“relevant valuation tribunal”, in relation to a proposal, means the valuation tribunal established by regulations under Schedule 11 to the 1988 Act⁽⁷⁾ for the area in which is situated the dwelling to which the proposal relates.

Restrictions on alteration of valuation bands

4.—(1) No alteration shall be made of a valuation band⁽⁸⁾ shown in a list as applicable to any dwelling unless—

- (a) since the valuation band was first shown in the list as applicable to the dwelling—
 - (i) there has been a material increase in the value of the dwelling and a relevant transaction⁽⁹⁾ has been subsequently carried out in relation to the whole or any part of it; or
 - (ii) subject to paragraph (2), there has been a material reduction⁽¹⁰⁾ in the value of the dwelling; or
 - (iii) the dwelling has become or ceased to be a composite hereditament for the purposes of Part III of the 1988 Act⁽¹¹⁾; or
 - (iv) in the case of a dwelling which continues to be a composite hereditament, there has been an increase or reduction in its domestic use; or
- (b) the listing officer is satisfied that—

⁽⁵⁾ See section 17(1) of the Local Government Finance Act 1992. Schedule 4A to the Local Government Finance Act 1988 is inserted by paragraph 36 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), and amended by paragraph 83 of Schedule 13 to the Local Government Finance Act 1992.

⁽⁶⁾ 1985 c. 6. Section 736 is substituted, and section 736A is inserted, by section 144 of the Companies Act 1989 (c. 40).

⁽⁷⁾ Schedule 11 is amended by paragraph 88 of Schedule 13 to the Local Government Finance Act 1992. See also the Valuation and Community Charge Tribunals Regulations 1989 (S.I. 1989/439; a relevant amending instrument is S.I. 1991/1). By virtue of section 15(1) of the 1992 Act, valuation and community charge tribunals are now known as valuation tribunals.

⁽⁸⁾ See section 5(2) and (3) of the Local Government Finance Act 1992.

⁽⁹⁾ See the definitions of “material increase” and “relevant transaction” in section 24(10) of the Local Government Finance Act 1992.

⁽¹⁰⁾ See the definition in section 24(10) of the Local Government Finance Act 1992.

⁽¹¹⁾ See section 64(9) of the Local Government Finance Act 1988 and the definition of “domestic property” in section 66 of that Act.

- (i) a different valuation band should have been determined by him as applicable to the dwelling; or
 - (ii) the valuation band shown in the list is not that determined by him as so applicable; or
 - (c) an order of a valuation tribunal or of the High Court requires the alteration to be made.
- (2) Where a material reduction in the value of a dwelling is caused wholly by the demolition of any part of the dwelling, the valuation band shall not be altered if the works of demolition are part of, or connected with, a building, engineering or other operation carried out, in progress or proposed to be carried out in relation to the dwelling.
- (3) The reference in paragraph (2) to an operation does not include the repair of any damage caused to the dwelling in the course of demolition.

Circumstances and periods in which proposals may be made

5.—(1) Subject to the following paragraphs of this regulation, where a billing authority or an interested person is of the opinion that a list is inaccurate because—

- (a) it shows as a dwelling property which ought not to be shown (including property shown as one dwelling which, by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992(12), falls to be shown as a number of dwellings, but excluding property in respect of which a determination of the listing officer under article 4 of that Order is for the time being effective for the purposes of Part I of the Act), or
- (b) it fails to show a dwelling which ought to be shown, or
- (c) the listing officer has determined as applicable to the dwelling a valuation band other than that which should have been determined as so applicable, or
- (d) since the valuation band was first shown in the list as applicable to the dwelling, one (or more) of the events mentioned in sub-paragraph (a) of paragraph (1) of regulation 4 has occurred; or
- (e) in relation to a matter shown in it, account has not been taken (whether as regards a particular dwelling or a class of dwelling) of a relevant decision of a valuation tribunal or the High Court,

that authority or person may make a proposal for the list.

(2) No proposal in relation to the matter mentioned in sub-paragraph (e) of paragraph (1) may be made after the expiry of the period of six months beginning on the day on which the decision in question was made.

(3) Subject to paragraph (4) and regulation 8(3)(a), where, in relation to a dwelling shown in a list on the day on which it is compiled, a billing authority or an interested person is of the opinion mentioned in paragraph (1) by reason of the matter mentioned in sub-paragraph (c), any proposal for the alteration of the list as regards that matter must be made not later than 30th November 1993.

(4) A person who on any day during the period in which a list is in force becomes the taxpayer in respect of a particular dwelling shown in the list may, subject to paragraph (5), make a proposal for the alteration of the list in respect of that dwelling where—

- (a) he has not during that period previously been the taxpayer in respect of that dwelling; or
- (b) the dwelling is first shown in the list after the day on which it was compiled.

(5) No proposal may be made under paragraph (4) where—

- (a) six months has expired since the day on which the person first became the taxpayer;

- (b) a proposal to alter the same list in relation to the same dwelling and arising from the same facts has been considered and determined by a valuation tribunal (otherwise than as mentioned in regulation 25(4)) or by the High Court;
 - (c) the new taxpayer is a company which is a subsidiary of the immediately preceding taxpayer;
 - (d) the immediately preceding taxpayer is a company which is a subsidiary of the new taxpayer;
 - (e) both the new and the immediately preceding taxpayers are companies which are subsidiaries of the same company; or
 - (f) the change of taxpayer has occurred solely by reason of the formation of a new partnership in relation to which any of the partners was a partner in the previous partnership.
- (6) Where the listing officer has altered the list in respect of a dwelling, a billing authority or an interested person may, within six months of the service of the notice of alteration under regulation 15, make a proposal for either or both of the following—
- (a) the restoration of the list to its state before the alteration was made,
 - (b) a further alteration of the list in respect of that dwelling.
- (7) Paragraph (6) does not apply to the extent that the alteration in question—
- (a) consists of—
 - (i) the insertion or alteration of a reference number,
 - (ii) the alteration of an address,
 - (iii) the correction of a clerical error, or
 - (iv) the entry of the day from which an alteration has effect where the day is the completion day determined under Schedule 4A in relation to the dwelling concerned;
 or
 - (b) reflects a change in the area of the billing authority or the decision of a valuation tribunal or the High Court in relation to the dwelling concerned.

Manner of making proposals and information to be included

6.—(1) A proposal shall be made by notice in writing served on the listing officer; and the notice shall—

- (a) state the name and address of the proposer, and the capacity in which he makes the proposal;
- (b) identify the dwelling to which it relates;
- (c) identify the respects in which it is proposed the list be altered; and
- (d) include—
 - (i) a statement of the reasons for believing the list to be inaccurate;
 - (ii) if the proposal is made in the circumstances mentioned in regulation 5(1)(d), a statement of the reasons for the belief that an event mentioned in sub-paragraph (a) of paragraph (1) of regulation 4 has occurred, and of the date on which the event occurred;
 - (iii) if the proposal is made in the circumstances mentioned in regulation 5(1)(e), a statement identifying the property to which the decision in question relates and the date of that decision and that the decision was a decision of the valuation tribunal or, as the case may be, the High Court;

- (iv) if the proposal is made in the circumstances mentioned in regulation 5(4), a statement of the day on which the proposer became the taxpayer;
 - (v) if the proposal disputes the accuracy of an alteration made by the listing officer, a statement of the day on which the listing officer served the relevant notice under regulation 15;
 - (vi) if the proposal disputes the day from which an alteration should have effect, a statement of the day proposed in its place.
- (2) A proposal may deal with more than one dwelling—
- (a) in the circumstances mentioned in regulation 5(1)(a); or
 - (b) where the proposer makes the proposal in the same capacity as respects each dwelling, and each of the dwellings is within the same building as each other dwelling or, where any of them is not within a building, it is within the same curtilage as the other or others.

Acknowledgement of proposals

7.—(1) Subject to paragraph (2), within the period of 28 days beginning on the day on which he receives a proposal, the listing officer shall by notice in writing served on the proposer acknowledge its receipt.

(2) Paragraph (1) does not apply where the listing officer serves a notice under regulation 8 in respect of the proposal.

(3) A notice under paragraph (1) shall specify the date of receipt of the proposal; and shall be accompanied by a statement of the effect of regulations 9 to 13.

Proposals treated as invalid

8.—(1) Where the listing officer is of the opinion that a proposal has not been validly made, he may within four weeks of its service on him serve notice (an “invalidity notice”) on the proposer that he is of that opinion, and stating—

- (a) his reasons for that opinion, and
- (b) the effect of paragraphs (3) to (6).

(2) The listing officer may at any time withdraw an invalidity notice by notice in writing served on the proposer; and on such withdrawal any appeal against the invalidity notice shall be treated as having been withdrawn.

(3) Unless an invalidity notice has been withdrawn in accordance with paragraph (2), the person on whom it is served may, within four weeks of its service on him—

- (a) subject to paragraph (4), make a further proposal in relation to the same dwelling, notwithstanding the previous expiry of any period applicable under regulation 5, or
- (b) appeal against the notice to the relevant valuation tribunal.

(4) No proposal may be made under paragraph (3)(a) where the proposal to which the invalidity notice relates was made under paragraph (3)(a) or after the expiry of any period applicable under regulation 5.

(5) Where a proposal is made under paragraph (3)(a), the proposal in respect of which the invalidity notice was served shall be treated as having been withdrawn.

(6) An appeal against an invalidity notice shall be initiated by serving notice of disagreement on the listing officer.

(7) Unless the listing officer withdraws the invalidity notice within four weeks of the service of the notice under paragraph (6), on the expiry of that period he shall inform the clerk of the relevant valuation tribunal of—

- (a) the entry in the list (if any) which is proposed to be altered,
- (b) the grounds on which the proposal was made, and
- (c) the reasons for his opinion that the proposal has not been validly made.

(8) Where information relating to an invalidity notice has been supplied in accordance with paragraph (7) and the notice is withdrawn, the listing officer shall, as soon as practicable, inform the clerk of the relevant valuation tribunal of the withdrawal.

(9) Until it is finally decided that the proposal to which an invalidity notice relates was validly made, regulations 9 to 13 shall not apply in relation to the proposal; and where it is finally decided as so mentioned, those regulations shall have effect as if the proposal had been served on the listing officer on the date of that final decision.

(10) For the purposes of paragraph (9), a final decision is made—

- (a) where the invalidity notice is withdrawn, on the day of the withdrawal;
- (b) in any other case, on the day on which—
 - (i) the valuation tribunal having determined the appeal, the period within which an appeal may be made to the High Court under regulation 32 expires without such an appeal being made; or
 - (ii) the High Court determines the appeal.

(11) Nothing done under this regulation shall be construed as preventing any party to an appeal under regulation 13 from contending for the purposes of that appeal that the proposal to which the appeal relates was not validly made.

Procedure subsequent to the making of proposals

9.—(1) Within six weeks beginning on the day on which a proposal is served on him, the listing officer shall serve a copy of the proposal on each of the following (not being the proposer)—

- (a) any person who then appears to him to be the taxpayer as regards any dwelling to which the proposal relates; and
- (b) the billing authority, where that authority has served notice on the listing officer that it wishes to receive a copy of a class or classes of proposal, and the proposal falls within any such class.

(2) Each copy of a proposal served under paragraph (1)(a) shall be accompanied by a statement of the effect of regulations 10 to 13.

Proposals agreed by listing officer

10. Where the listing officer is of the opinion that a proposal is well-founded, he shall—

- (a) serve notice on—
 - (i) the proposer, and
 - (ii) any person (not being the proposer) who then appears to him to be the taxpayer as regards any dwelling to which the proposal relates,
 that he proposes to alter the list accordingly; and
- (b) within six weeks of the date of the notice so alter the list.

Withdrawal of proposals

11.—(1) The proposer may, subject to paragraph (2), withdraw the proposal by notice in writing served on the listing officer.

(2) A proposal may not be withdrawn where the proposer made it in his capacity as taxpayer but is no longer a taxpayer in respect of the dwelling concerned, unless the taxpayer at the date of the withdrawal has agreed in writing; and where at the date of the withdrawal more than one person is a taxpayer, the agreement of one of them shall, for this purpose, be treated as the agreement of all of them.

(3) Where—

(a) within the period of three months beginning on the day on which a proposal is served on the listing officer an interested person serves notice in writing on the listing officer that he wishes to be a party to proceedings in respect of that proposal; and

(b) after service of such a notice the proposal is withdrawn in accordance with this regulation, the listing officer shall serve notice of the withdrawal on that person.

(4) Where within the period of six weeks beginning on the day on which a notice under paragraph (3) is served on him an interested person serves notice in writing on the listing officer that he is aggrieved by the withdrawal of the proposal—

(a) the notice shall, if that person would at the date of the proposal himself have been competent to make that proposal, be treated for the purposes of the following provisions of these Regulations as if it had been a proposal in the same terms made on the day on which the notice was served;

(b) any resulting alteration shall have effect from the day which would have been applicable had there been no withdrawal under this regulation.

Agreed alterations following proposals

12.—(1) Where, following the making of a proposal, all the persons mentioned in paragraph (2) agree on an alteration of the list in accordance with this Part in terms other than those contained in the proposal, and that agreement is signified in writing—

(a) subject to paragraph (5), the listing officer shall not later than the expiry of six weeks beginning on the day on which the agreement was made alter the list to give effect to the agreement; and

(b) the proposal shall be treated as having been withdrawn.

(2) The persons referred to in paragraph (1) are—

(a) the listing officer;

(b) the proposer;

(c) subject to paragraphs (3) and (4), the taxpayer, at the date of the proposal, in relation to the dwelling to which it relates;

(d) subject to paragraph (4), the taxpayer, at the date of the agreement, in relation to the dwelling to which it relates; and

(e) subject to paragraph (3), any other person who—

(i) at the date of the proposal would have been competent to make the proposal, and

(ii) has within three months beginning on the day on which the proposal was served on the listing officer served notice on him in writing to the effect that he wishes to be party to the proceedings in respect of the proposal.

(3) Where—

- (a) a person who was at the date of the proposal the taxpayer in respect of the dwelling is, at the date on which all the other persons mentioned in paragraph (2) have agreed as mentioned in paragraph (1), no longer the taxpayer in respect of the dwelling, and the listing officer has taken all reasonable steps to ascertain the whereabouts of that person, but they have not been ascertained, or
- (b) a person who has given notice as mentioned in paragraph (2)(e) cannot be contacted at the address supplied to the listing officer (whether in that notice or otherwise),

the agreement of that person under the foregoing provisions of this regulation shall not be required.

(4) Where at the date of the proposal or agreement more than one person is a taxpayer in respect of the dwelling concerned, such of the requirements of paragraph (1) as relate to the agreement of persons referred to in sub-paragraph (c) or, as the case may be, sub-paragraph (d) of paragraph (2) shall be treated as satisfied where the agreement of one of the persons to whom the description in the relevant sub-paragraph applies has been signified.

(5) Where the period of six weeks mentioned in paragraph (1)(a) would expire before the period of three months mentioned in paragraph (2)(e), the alteration required by paragraph (1)(a) shall, where no notice is served as mentioned in paragraph (2)(e), be made as soon as practicable after the expiry of that period of three months.

Disagreement as to proposed alteration

13.—(1) Where the listing officer is of the opinion that a proposal is not well-founded, and—

- (a) the proposal is not withdrawn, and
- (b) there is no agreement as provided in regulation 12,

the disagreement shall, no later than the expiry of the period of six months beginning on the day on which the proposal was served on him, be referred by the listing officer to the relevant valuation tribunal, as an appeal by the proposer against the listing officer's refusal to alter the list.

(2) A referral under paragraph (1) shall take place by means of the transmission to the clerk of the tribunal of a statement of the following matters—

- (a) the entry in the list (if any) which is proposed to be altered;
- (b) the date of service of the proposal;
- (c) the names and addresses (where known to the listing officer) of all persons whose agreement is required by regulation 12; and
- (d) the grounds on which the proposal was made.

Day from which alteration has effect

14.—(1) Subject to section 17(3) and (5) of the Act, regulation 29(3) and the following provisions of this regulation, an alteration effected so as to show in or, as the case may be, to delete from a list any dwelling which, since the list was compiled—

- (a) has come into existence or ceased to exist; or
- (b) has ceased to be situated, or has become situated, in the area of the billing authority for whose area the list was compiled,

shall have effect from the day on which the circumstances giving rise to the alteration occurred.

(2) An alteration reflecting a material increase in the value of a dwelling shall have effect from the day on which the relevant transaction, as regards that dwelling (or part of it) and that increase, was completed⁽¹³⁾.

(3) An alteration reflecting a material reduction in the value of a dwelling shall have effect from the day on which the circumstances which caused that reduction arose⁽¹⁴⁾.

(4) An alteration reflecting an increase or reduction in the domestic use of a dwelling which is or becomes or ceases to be a composite hereditament for the purposes of Part III of the 1988 Act (otherwise than in the circumstances mentioned in paragraph (8)(a)(ii)) shall have effect from the day on which the circumstances which caused that increase or reduction arose.

(5) Where for the purposes of paragraph (3) or (4) the day on which the relevant circumstances arose is not reasonably ascertainable—

(a) where the alteration is made in pursuance of a proposal (other than one disputing the accuracy of a previous alteration to the list), the alteration shall have effect from the day on which the proposal was served on the listing officer;

(b) where the alteration is made—

(i) to correct an inaccuracy in the list which arose in the course of making a previous alteration; or

(ii) in pursuance of a proposal disputing the accuracy of a previous alteration, the alteration shall have effect from the day on which the alteration which gave rise to the inaccuracy, or the accuracy of which is disputed, fell to have effect (as the case may be); and

(c) in any other case the alteration shall have effect from the day on which it is entered in the list.

(6) An alteration made to correct an inaccuracy in a list on the day it was compiled shall have effect from that day.

(7) An alteration made to correct an inaccuracy in a list (other than an alteration which falls to take effect as provided in the foregoing provisions of this regulation) shall have effect from the day on which the list became inaccurate.

(8) Any reference in the foregoing provisions of this regulation to a dwelling ceasing to exist or coming into existence includes a reference to a dwelling which ceases to exist or comes into existence—

(a) by virtue of property which was a dwelling—

(i) becoming liable (as such or together with other property) to non-domestic rating by reason of its consisting entirely of non-domestic property; or

(ii) ceasing (otherwise than as mentioned in (i) above) to satisfy the requirements of section 3 of the Act;

(b) by virtue of a hereditament consisting entirely of property which is non-domestic becoming a composite hereditament which satisfies the requirements of section 3 of the Act;

(c) by virtue of property which was one dwelling for the purposes of Part I of the Act being treated for those purposes as two or more dwellings⁽¹⁵⁾; or

⁽¹³⁾ See the definitions of “material increase” and “relevant transaction” in section 24(10) of the Local Government Finance Act 1992.

⁽¹⁴⁾ See the definition of “material reduction” in section 24(10) of the Local Government Finance Act 1992.

⁽¹⁵⁾ See article 3 of the Council Tax (Chargeable Dwellings) Order 1992 (S.I. 1992/549).

(d) by virtue of property which was two or more dwellings for those purposes being treated for those purposes as one dwelling(16) .

(9) Expressions used in paragraph (8) which are also used in Part III (non-domestic rating) of the 1988 Act have the same meaning in that paragraph as they have for the purposes of that Part.

Notification of alteration

15.—(1) Within six weeks of altering a list the listing officer shall serve notice on the billing authority stating the effect of the alteration; and the billing authority shall as soon as is reasonably practicable alter the copy of the list deposited by it at its principal office under section 22(8) of the Act.

(2) Within six weeks of effecting an alteration the listing officer shall serve notice on the person who then appears to him to be the taxpayer as regards any dwelling to which the alteration relates stating—

- (a) the effect of the alteration, and
- (b) the application of this Part, and of Part III in relation to the alteration.

(3) Paragraph (2) does not apply in relation to alterations effected solely for the purpose of correcting a clerical error, or for reflecting—

- (a) a decision of the listing officer that a proposal is well-founded;
- (b) an agreement under regulation 12;
- (c) a change in the address of the dwelling concerned;
- (d) a change in the area of the billing authority; or
- (e) the decision of a valuation tribunal or the High Court in relation to the dwelling concerned.

(4) The listing officer shall take such steps as are reasonably practicable to secure that any notice under paragraph (2) is served not later than the corresponding notice under paragraph (1).

PART III

Appeals

Interpretation of Part III

16.—(1) In this Part—

“appeal”, unless the context otherwise requires, means an appeal under regulation 8 or regulation 13;

“clerk” in relation to an appeal, means the clerk of the relevant valuation tribunal;

“particulars delivered document” has the same meaning as in Part I of the Act(17) ;

“tribunal”, unless the context otherwise requires, means the members of a valuation tribunal convened in accordance with this Part for the purpose of disposing of an appeal;

“the relevant valuation tribunal”, in relation to an appeal, means the valuation tribunal having jurisdiction in relation to the appeal in accordance with Part II of these Regulations, or in a case to which regulation 17 applies, appointed under that regulation.

(2) Any reference in this Part to a party to an appeal includes the person making the appeal and—

(16) See article 4 of the Council Tax (Chargeable Dwellings) Order 1992.

(17) See the definition in section 69(1).

- (a) in relation to an appeal under regulation 8, the listing officer;
- (b) in relation to an appeal under regulation 13, every person whose agreement is required for the purposes of regulation 12.

Jurisdiction: exception

17. Where the appellant is an employee or member of the relevant valuation tribunal, his appeal shall not be dealt with by that tribunal but by such other valuation tribunal as may be appointed for that purpose by the Secretary of State.

Arrangements for appeals

18.—(1) It shall be the duty of the president of a valuation tribunal to secure that arrangements are made for appeals to be determined in accordance with the following provisions of these Regulations.

(2) A tribunal shall not hear an appeal under regulation 13 until any appeal under regulation 8 in respect of the same proposal has been determined.

(3) Where two or more appeals relating to the same dwelling are referred under regulation 13, the order in which the appeals are dealt with shall be the order in which the alterations in question would, but for the disagreements which occasion the appeals, have taken effect.

Withdrawal

19.—(1) Without prejudice to regulation 8(2), and subject to paragraph (2) below, an appeal may be withdrawn by notice given to the clerk by the listing officer before the commencement of a hearing or of consideration of written representations.

(2) Subject to paragraph (3), notice shall not be given under paragraph (1) unless every other party to the appeal has, by notice in writing given to the listing officer, consented to the withdrawal.

(3) Paragraph (2) does not apply where the withdrawal is attributable to—

- (a) an agreement under regulation 12; or
- (b) in the case of an appeal under regulation 13, an alteration of the list in accordance with the proposal.

Disposal by written representations

20.—(1) An appeal may be disposed of on the basis of written representations if all the parties have given their agreement in writing.

(2) Where all the parties have given their agreement as mentioned in paragraph (1), the clerk shall serve notice on the parties accordingly; and within four weeks of service of such a notice on him each party may serve on the clerk a notice stating—

- (a) his reasons or further reasons for the disagreement giving rise to the appeal; or
- (b) that he does not intend to make further representations.

(3) A copy of any notice served in pursuance of paragraph (2) shall be served by the clerk on the other party or parties to the appeal, and shall be accompanied by a statement of the effect of paragraphs (4) and (5).

(4) Any party on whom a notice is served under paragraph (3) may within four weeks of that service serve on the clerk a further notice stating his reply to the other party's statement, or that he does not intend to make further representations, as the case may be; and the clerk shall serve a copy of any such further notice on the other party or parties.

(5) After the expiry of four weeks beginning with the expiry of the period of four weeks mentioned in paragraph (4) the clerk shall submit copies of—

- (a) any information transmitted to him under these Regulations, and
- (b) any notice under paragraph (2) or (4),

to a tribunal constituted as provided in regulation 25.

(6) The tribunal to which an appeal is referred as provided in paragraph (5) may if it thinks fit—

- (a) require any party to furnish in writing further particulars of the grounds relied on and of any relevant facts or contentions; or
- (b) order that the appeal be disposed of on the basis of a hearing.

(7) Where a tribunal requires any party to furnish any particulars under paragraph (6)(a), the clerk shall serve a copy of such particulars on every other party, and each such party may within four weeks of such service serve on the clerk any further statement he wishes to make in response.

Pre-hearing review

21. With a view to clarifying the issues to be dealt with at a hearing, a chairman appointed under regulation 8 of the Valuation and Community Charge Tribunals Regulations 1989⁽¹⁸⁾.

- (a) may on the application of a party or of his own motion, not less than four weeks after giving notice to the parties to that effect, order a pre-hearing review to be held; and
- (b) shall endeavour on the pre-hearing review to secure that all the parties make such admissions and agreements as ought reasonably to be made by them in relation to the proceedings.

Notice of hearing

22.—(1) Where an appeal is to be disposed of on the basis of a hearing, the clerk shall, not less than four weeks before the date in question, serve on the parties notice of the date, time and place appointed for the hearing.

(2) The clerk shall advertise the date, time and place appointed for any hearing by causing a notice giving such information to be conspicuously displayed—

- (a) at the valuation tribunal's office,
- (b) outside an office of the billing authority appointed by the authority for that purpose, or
- (c) in another place within the authority's area.

(3) The notice required by paragraph (2) shall name a place where a list of the appeals to be heard may be inspected.

(4) Where the hearing of an appeal has been postponed, the clerk shall take such steps as are reasonably practicable in the time available—

- (a) to notify the parties of the postponement; and
- (b) to advertise the postponement.

Disqualification from participating

23.—(1) A member of a relevant billing authority shall be disqualified from participating as a member in the hearing or determination of, or acting as clerk or officer of a tribunal in relation to, an appeal.

⁽¹⁸⁾ S.I. 1989/439; by virtue of section 15(1) of the Local Government Finance Act 1992, valuation and community charge tribunals established under Schedule 11 to the Local Government Finance Act 1988 are now known as valuation tribunals.

(2) In paragraph (1) “relevant billing authority” means the billing authority in whose area is situated the dwelling which is the subject of the appeal.

(3) A person shall be disqualified from participating as a member in the hearing or determination of, or acting as clerk or officer of a tribunal in relation to, an appeal if the appellant is his spouse or he supports the appellant financially or is liable to do so.

(4) A person shall not otherwise be disqualified from acting in any capacity in relation to an appeal by reason only of the fact that he is a member of an authority which derives revenue directly or indirectly from payments in respect of council tax which may be affected by the exercise of his functions.

Representation at the hearing

24. Any party to an appeal which is to be decided at a hearing may appear in person (with assistance from any person if he wishes), by counsel or solicitor, or any other representative (other than a person who is an employee or member of the valuation tribunal).

Conduct of the hearing

25.—(1) Subject to paragraph (2), a valuation tribunal’s functions of hearing or determining an appeal shall be discharged by three members of the tribunal, who shall include at least one chairman⁽¹⁹⁾ ; and a chairman shall preside.

(2) Where all parties to an appeal who appear so agree, the appeal may be decided by two members of a tribunal, and notwithstanding the absence of a chairman.

(3) The hearing shall take place in public, unless the tribunal otherwise orders on the application of a party, and on being satisfied that the interests of that party would be prejudicially affected.

(4) If at the hearing of an appeal every party other than the listing officer fails to appear, the tribunal may dismiss the appeal.

(5) If at the hearing of an appeal any party does not appear, the tribunal may hear and determine the appeal in his absence.

(6) The tribunal may require any witness to give evidence by oath or affirmation, and shall have power for that purpose to administer an oath or affirmation in due form.

(7) Unless the tribunal determines otherwise, on the hearing of an appeal under regulation 8, or arising from an alteration of a list by the listing officer, the listing officer shall begin the hearing; and in any other case parties at the hearing may be heard in such order as the tribunal may determine.

(8) Parties at the hearing may examine any witness before the tribunal and call witnesses.

(9) A hearing may be adjourned for such time, to such place and on such terms (if any) as the tribunal thinks fit; and reasonable notice of the time and place to which the hearing has been adjourned shall be given to every party.

(10) If it thinks fit a tribunal may after notice to the parties inviting them to be present inspect any dwelling which is the subject of the appeal.

(11) Where on the hearing of an appeal under regulation 13—

(a) the listing officer contends that the proposal was not validly made, and

(b) the tribunal does not uphold his contention,

the tribunal shall not immediately proceed to determine the appeal unless every party so agrees.

(12) Subject to any provision of this Part, the tribunal—

(19) See the definition in regulation 2(1) of the Valuation and Community Charge Tribunals Regulations 1989.

- (a) shall conduct the hearing in such manner as it considers most suitable to the clarification of the issues before it, and generally to the just handling of the proceedings;
- (b) shall, so far as appears to it appropriate, seek to avoid formality in its proceedings; and
- (c) shall not be bound by any enactment or rule of law relating to the admissibility of evidence before courts of law.

Evidence: general

26.—(1) This regulation applies to—

- (a) information supplied in pursuance of Schedule 9 to the 1988 Act or section 27(1) or (3) of the Act; and
- (b) information contained in any particulars delivered document.

(2) Subject to the following provisions of this regulation, information to which this regulation applies shall in any relevant proceedings be admissible as evidence of any fact stated in it, and any document purporting to contain such information shall, unless the contrary is shown, be presumed—

- (a) to have been supplied by the person by whom it purports to have been supplied;
- (b) to have been supplied by that person in any capacity in which it purports to have been supplied.

(3) Information to which this regulation applies shall not be used in any relevant proceedings by a listing officer unless—

- (a) not less than two weeks' notice, specifying in relation to any information to be so used the documents or other media in or on which that information is held and the dwelling or dwellings to which it relates, has previously been given to every other party to the proceedings; and
- (b) any person who has given not less than 24 hours' notice of his intention to do so has been permitted, at any reasonable time—
 - (i) to inspect the documents or other media in or on which such information is held; and
 - (ii) to make a copy (other than a photographic copy) of, or of any extract from, any document containing such information.

(4) Subject to paragraph (5), any person to whom notice relating to any dwelling has been given under paragraph (3)(a) may before the hearing serve notice on the listing officer specifying other dwellings as being dwellings which are comparable in character or otherwise relevant to that person's case, and requiring the listing officer—

- (a) to permit him at any reasonable time specified in the notice to inspect and (if he so desires) to make a copy (other than a photographic copy) of, or of any extract from, any document containing information to which this regulation applies which relates to those other dwellings and is in the possession of the listing officer; and
- (b) to produce at the hearing or to submit to the tribunal such documents as before the hearing he has informed the listing officer that he requires.

(5) The number of dwellings specified in a notice under paragraph (4) shall not exceed four or, if greater, the number specified in the notice under paragraph (3)(a).

(6) Nothing in the foregoing provisions of this regulation shall be construed as requiring the making available for inspection or copying, or the production of, any document insofar as it contains information other than information which is reasonably required for the purposes of the relevant proceedings.

(7) Where a notice has been given to the listing officer under paragraph (4), and the listing officer refuses or fails to comply with the notice, the person who gave the notice may apply to the tribunal

or, as the case may be, the arbitrator appointed to determine the appeal; and that tribunal or arbitrator may, if satisfied that it is reasonable to do so, direct the listing officer to comply with the notice as respects all the dwellings or such of them as the tribunal or arbitrator may determine.

(8) In this regulation “relevant proceedings” means any proceedings on or in consequence of an appeal, and any proceedings on or in consequence of a reference to arbitration under regulation 33.

(9) If any document required to be made available for inspection in accordance with this regulation is not maintained in documentary form, the duty to make it so available is satisfied if a print-out, photographic image or other reproduction of the document which has been obtained from the storage medium adopted in relation to the document is made available for inspection.

Evidence of lists

27. The contents of a list may be proved by the production of a copy of it, or of the relevant part, purporting to be certified to be a true copy by the listing officer.

Decisions

28.—(1) An appeal may be decided by a majority of the members participating; and where (pursuant to regulation 25(2)) it falls to be disposed of by two members and they are unable to agree, it shall be remitted by the clerk to be decided by a tribunal consisting of three different members.

(2) Where an appeal is disposed of on the basis of a hearing, the decision may be reserved or given orally at the end of the hearing.

(3) Subject to paragraph (4), as soon as is reasonably practicable after a decision has been made, it shall—

- (a) in the case of a decision given orally, be confirmed,
- (b) in any other case be communicated,

by notice in writing to the parties; and the notice shall be accompanied by a statement of the reasons for the decision.

(4) Nothing in paragraph (3) shall require notice to be given to a party if it would be repetitive of any document supplied to him in accordance with regulation 31.

Orders

29.—(1) On or after deciding an appeal the tribunal may in consequence of the decision by order require a listing officer to alter a list, subject to paragraph (3), in accordance with any provision made by or under the Act.

(2) The listing officer shall comply with an order under paragraph (1) within six weeks beginning on the day of its making.

(3) Subject to paragraph (4), where the decision is 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 order shall require the list to be altered with effect from the day on which the decision is given.

(4) Paragraph (3) does not apply where the alteration relates to any dwelling which has come into existence or ceased to exist; and regulation 14(8) shall apply for the purposes of this paragraph as it applies for the purposes of that regulation.

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

Review of decisions

30.—(1) Subject to paragraphs (2) and (3), a tribunal constituted as provided in paragraph (4) shall have power on the written application of a party to review or set aside by certificate under the hand of the presiding member any decision on the grounds that—

- (a) the decision was wrongly made as a result of clerical error;
- (b) a party did not appear and can show reasonable cause why he did not do so;
- (c) the decision is affected by a decision of, or on appeal from, the High Court or the Lands Tribunal in relation to an appeal in respect of the dwelling which was the subject of the tribunal’s decision.

(2) An application under paragraph (1) may be dismissed if it is not made within the period of four weeks beginning on the day on which notice is given (whether in accordance with regulation 28(3) or regulation 31(3)) of the decision in question.

(3) Paragraph (1) does not apply where an appeal against the decision in question has been determined by the High Court.

(4) So far as is reasonably practicable, the tribunal appointed to review a decision shall consist of the same members as constituted the tribunal which took the decision.

(5) If a tribunal sets aside a decision in pursuance of this regulation, it shall revoke any order made in consequence of that decision and shall order a re-hearing or redetermination before either the same or a different tribunal.

(6) As soon as reasonably practicable after—

- (a) a determination that the tribunal will not undertake a review;
- (b) the determination of the tribunal not to set aside the decision in question;
- (c) the issue of any certificate under paragraph (1);
- (d) the revocation of any order under paragraph (5),

the clerk shall give written notice to the applicant and to every other party to the appeal of the occurrence of the relevant event.

(7) Where, in relation to a decision in respect of which an application under paragraph (1) is made, an appeal to the High Court remains undetermined on the relevant day, the clerk shall notify the High Court as soon as reasonably practicable after the occurrence of the relevant event.

(8) In paragraph (7)—

“the relevant day” means the day on which, as the case may be,—

- (a) the application under paragraph (1) is made;
 - (b) an event referred to in any of sub-paragraphs (a) to (d) of paragraph (6) occurs; and
- “the relevant event”, in relation to a relevant day, means the event occurring on that day.

Records of decisions, etc.

31.—(1) It shall be the duty of the clerk to make arrangements for each decision, each order made under regulation 29 and the effect of each certificate and revocation under regulation 30 to be recorded.

(2) Records may be kept in any form, whether documentary or otherwise, and shall contain the particulars specified in the Schedule hereto.

(3) A copy, in documentary form, of the relevant entry in the record shall, as soon as reasonably practicable after the entry has been made, be sent to each party to the appeal to which the entry relates.

(4) Each record shall be retained for the period of six years beginning on the day on which an entry was last made in it.

(5) Any person may, at a reasonable time stated by or on behalf of the tribunal concerned and without making payment, inspect records which are required to be made by paragraph (1).

(6) If without reasonable excuse a person having custody of records intentionally obstructs a person in exercising the right conferred by paragraph (5) he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

(7) The member who presided at the hearing or determination of an appeal may authorise the correction of any clerical error in the record; and a copy of the corrected entry shall be sent to the persons to whom a copy of the original entry was sent.

(8) The production in any proceedings in any court of law of a document purporting to be certified by the clerk to be a true copy of a record of that tribunal shall, unless the contrary is proved, be sufficient evidence of the document and of the facts it records.

Appeals

32.—(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 a tribunal under these Regulations.

(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) in relation to an application under paragraph (1) of regulation 30 (review of decisions) made within four weeks of the date on which notice was given of the decision which is the subject of the appeal, notice is given as mentioned in paragraph (6)(a) of that regulation, or

(b) notice is given as mentioned in paragraph (6)(b) of that regulation,

the appeal may be dismissed if it is not made within four weeks of the service of the notice under that paragraph (6)(a) or (b).

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

(5) A listing officer shall act in accordance with any order made by the High Court; and paragraph 9 of Schedule 11 to the 1988 Act⁽²⁰⁾ shall have effect subject to this requirement.

Arbitration

33.—(1) Where at any time before the beginning of a hearing or the consideration by a tribunal of written representations it is so agreed in writing between the persons who, if a dispute were to be the subject of an appeal to the tribunal, would be the parties to the appeal, the question shall be referred to arbitration.

(2) Section 31 of the Arbitration Act 1950⁽²¹⁾ shall have effect for the purposes of the referral of a question in pursuance of this regulation as if such referral were to arbitration under another Act within the meaning of that section.

(3) In any arbitration in pursuance of this regulation the award may include any order which could have been made by a tribunal in relation to the question; and paragraph 9 of Schedule 11 to the 1988 Act shall apply to such an order as it applies to an order recorded in pursuance of these Regulations.

⁽²⁰⁾ Paragraph 9 is amended by paragraph 88(8) of Schedule 13 to the Local Government Finance Act 1992.

⁽²¹⁾ 1950 c. 27. Section 31 was amended by the Arbitration Act 1975 (c. 3), section 8(2).

Notifications by listing officer

34. Where a listing officer—

- (a) applies to a tribunal under regulation 30 for the review of a decision in consequence of which an order requiring the alteration of a list was made; or
- (b) appeals to the High Court under regulation 32 against a decision in consequence of which such an order was made, or against such an order,

he shall, at the same time or as soon as reasonably practicable thereafter, notify the billing authority of the application or appeal.

PART IV

Miscellaneous and General

Service of notices

35.—(1) Without prejudice to section 233 of the Local Government Act 1972(22) and paragraph (2) below, any notice required or authorised to be served may be served either—

- (a) by delivering it—
 - (i) to the person on whom it is to be served; or
 - (ii) to any other person authorised by him to act as his agent for the purpose;
- (b) by leaving it at or forwarding it by post to—
 - (i) the usual or last-known address of that person, or
 - (ii) in the case of a company, its registered office, or
 - (iii) the usual or last known address, place of business or registered office of any other person authorised as mentioned in paragraph (a)(ii);
- (c) by delivering it to some person in the dwelling to which it relates or, if there is no person to whom it can so be delivered, then by fixing it to some conspicuous part of the dwelling.

(2) Where any notice which is required or authorised to be served on a person falls to be served by or on behalf of the Common Council or by an officer of the Common Council, it may be given or served in any manner in which it might be given or served under section 233 of the Local Government Act 1972 if the Common Council were a local authority within the meaning of that section.

(3) If the name of any taxpayer on whom a notice is required or authorised to be served cannot after reasonable inquiry be ascertained, the notice may be served by addressing it to “The Council Tax Payer” of the dwelling concerned (naming the dwelling), without further name or description

- (4) Any notice required or authorised to be served on a listing officer may be served by—
 - (a) addressing the notice to the listing officer for the area in question, without further description, and
 - (b) delivering it, or sending it by post, to his office.
- (5) In this regulation—
 - (a) any reference to a notice includes a reference to a proposal and any other document required or authorised to be served; and
 - (b) any reference to such requirement or authorisation is to a requirement or authorisation under these Regulations.

Valuation assumptions

36. Any valuation of a dwelling carried out in connection with a proposal for the alteration of a list shall be carried out in accordance with section 21(2) of the Act⁽²³⁾.

Particulars delivered documents

37. No rule of confidentiality applicable to the Commissioners of Inland Revenue shall prevent the disclosure for the purposes of an appeal under these Regulations of particulars delivered documents.

Retention of records

38.—(1) Before altering an entry in a list, the listing officer shall ensure that a record (which need not be in documentary form) is made of the entry.

(2) A record made under paragraph (1) shall be retained until the expiry of six years beginning on the day on which it was made.

18th February 1993

Michael Howard
Secretary of State for the Environment

18th February 1993

David Hunt
Secretary of State for Wales

⁽²³⁾ See Part III (valuation of dwellings) of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 (S.I. 1992/550).