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STATUTORY INSTRUMENTS

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**2009 No. 2269**

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

PART 4

PROCEEDINGS BEFORE THE VTE

CHAPTER 3

*Decisions and Orders*

**Consent orders**

**35.**—(1) The VTE may, at the request of the parties but only if the VTE considers it appropriate, make a consent order disposing of the proceedings and making such other appropriate provision as the parties have agreed.

(2) A consent order may provide for the alteration of a list and, where it does, shall specify the day from which the alteration is to have effect.

(3) Notwithstanding any other provision of these Regulations, the VTE need not hold a hearing before making an order under paragraph (1), or provide reasons for the order.

**Notice of decisions**

**36.**—(1) The VTE panel may give a decision orally at a hearing.

(2) As soon as reasonably practicable after the VTE panel, makes a decision which finally disposes of all issues in the proceedings, the VTE must provide to each party—

- (a) a decision notice stating the VTE panel's decision;
- (b) notification of any right of appeal against the decision and of any right to make an application for the review of the decision; and
- (c) notification of the time within which, and the manner in which, any such right may be exercised.

**Reasons for the decision**

**37.**—(1) As soon as reasonably practicable after the VTE panel makes a decision which finally disposes of all issues in the proceedings on an appeal, the VTE must send to each party a written statement of the VTE panel's reasons for the decision.

(2) In the case of an appeal against a completion notice, the VTE must send notice of the decision—

- (a) where the decision relates to a dwelling, to the LO for the relevant authority;
- (b) where the decision relates to a hereditament, to the VO for the relevant authority.

## Orders other than consent orders

38.—(1) After dealing with a section 16 appeal the VTE may by order require—

- (a) an estimate to be quashed or altered;
- (b) a penalty to be quashed;
- (c) the decision of a billing authority to be reversed; or
- (d) a calculation (other than an estimate) of an amount to be quashed and the amount to be re-calculated.

(2) After dealing with an appeal under regulation 10 of the CT Regulations (disagreement as to proposed alteration) the VTE may, subject to paragraph (3), by order require a LO to alter a list in accordance with any provision made by or under the 1992 Act.

(3) Where it is decided 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 VTE must order the LO to alter the list with effect from the day on which the VTE panel made the decision; and the LO must so alter the list, notwithstanding any provision to the contrary in regulation 11 of the CT Regulations (day from which alteration has effect).

(4) After dealing with an appeal under regulation 13 of the NDR Regulations (disagreement as to proposed alteration), the VTE may, subject to paragraph (6), by order require a VO to alter a list in accordance with any provision made by or under the 1988 Act.

(5) Subject to paragraph (7), where it is decided that a disputed rateable value should be an amount greater than—

- (a) the amount shown in the list at the date of the proposal; and
- (b) the amount proposed by the appellant,

the VTE must order the VO to alter the list with effect from the day on which the VTE members made the decision.

(6) Paragraph (6) does not apply where the order requires the VO to alter the list to show—

- (a) property previously rated as a single hereditament becoming liable to be rated in parts, or
- (b) property previously liable to be rated in parts becoming liable to be rated as a single hereditament, or
- (c) any part of a hereditament becoming part of a different hereditament.

(7) Where it appears that circumstances giving rise to an alteration ordered by the VTE have ceased to exist, the order may require the alteration to be made in respect of such period as appears to the VTE to reflect the duration of those circumstances.

(8) After dealing with an appeal against the imposition of a CT penalty or a NDR penalty, the VTE may order the LO or, as the case may be, the VO whose notice is the subject of the appeal to reduce or remit the penalty.

(9) The billing authority, the LO or the VO (as the case may be) must comply with an order under this regulation within two weeks of the day of its making.

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