
STATUTORY INSTRUMENTS

2009 No. 2269

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

PART 3

PROVISIONS RELEVANT ONLY TO COUNCIL TAX APPEALS

Further procedure where the LO knows of other parties to the appeal or interested persons

26.—(1) Where, in relation to an appeal, the LO receives a copy of a CT10 statement from the VTE, the LO shall—

- (a) serve on the VTE a written notice of the name and address of any person who—
 - (i) is a party to the appeal; or
 - (ii) then appears to be an IP as regards any dwelling to which the decision notice relates, whose name and address the LO knows but which were not included in the decision notice or the CT10 statement; and
- (b) serve that notice as soon as reasonably practicable after becoming aware of that information.

(2) Where the VTE receives a notice in accordance with paragraph (1), as soon as reasonably practicable (where this has not already been done) the VTE shall serve, on any person whose name and address the LO included in the notice, a written notice which includes—

- (a) the address of any dwelling to which the appeal relates;
- (b) the appellant's reasons for the appeal; and
- (c) the date on which the appeal was made.